

# MEDIA LEGAL DEFENCE INITIATIVE

England & Wales · Charity number 1128789

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06621203](#)

**Registered** 2009-03-24

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Media Legal Defence Initiative  
Holborn Gate  
330 High Holborn  
London  
WC1V 7QH

**Phone** 08008405509

**Email** [info@mediadefence.org](mailto:info@mediadefence.org)

**Website** [www.mediadefence.org](http://www.mediadefence.org)

## Activities

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**Objects:** (A) TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS, SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS AND OTHER INTERNATIONAL TREATIES AND LAWS) THROUGHOUT THE WORLD IN PARTICULAR BY (BUT NOT LIMITED TO) PROTECTING FREEDOM OF SPEECH AND THE RIGHT TO FREE EXPRESSION, BY ALL OR ANY OF THE FOLLOWING MEANS:1 MONITORING ABUSES OF HUMAN RIGHTS2 OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE3 RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE4 RESEARCH INTO HUMAN RIGHTS ISSUES5 PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS6 CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW7 COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION8 RAISING AWARENESS OF HUMAN RIGHTS ISSUES9 PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS10 PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS11 ADVOCACY OF HUMAN RIGHTS12 ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS(B) THE ADVANCEMENT OF EDUCATION IN PARTICULAR BUT NOT LIMITED TO EDUCATION IN JOURNALISM, HUMAN RIGHTS, AND THE LAW

**Activities:** THE PROMOTION OF HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS, SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS AND OTHER

INTERNATIONAL TREATIES AND LAWS) THROUGHOUT THE WORLD IN PARTICULAR BY (BUT NOT LIMITED TO) PROTECTING FREEDOM OF SPEECH AND THE RIGHT TO FREE EXPRESSION.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- Algeria
- Argentina
- Azerbaijan
- Bangladesh
- Belgium
- Botswana
- Brazil
- Burundi
- Cambodia
- Cameroon
- Canada
- Chile
- Colombia
- Costa Rica
- Croatia
- Czech Republic
- Egypt
- El Salvador
- Estonia
- Ethiopia
- France
- Germany
- Ghana
- Greece
- Guatemala
- Hungary
- India
- Indonesia
- Iraq
- Italy
- Jordan
- Kenya
- Kyrgyzstan

- Latvia
- Liberia
- Libya
- Malawi
- Mali
- Mexico
- Mozambique
- Nepal
- Netherlands
- Nicaragua
- Nigeria
- Pakistan
- Panama
- Peru
- Philippines
- Poland
- Romania
- Russia
- Rwanda
- Singapore
- Slovakia
- Slovenia
- South Africa
- Spain
- Tanzania
- Thailand
- Togo
- Turkey
- Uganda
- Ukraine
- United States
- Uruguay
- Yemen
- Zambia

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£3,011,724	£2,961,680	£1,259,654	20
2023-12-31	£2,866,885	£2,949,701	£1,209,611	18
2022-12-31	£2,642,048	£2,289,942	£1,292,428	17
2021-12-31	£2,092,657	£1,991,876	£940,322	16
2020-12-31	£2,805,049	£2,771,240	£839,541	15

## Trustees

Name	Role	Appointed
<b>Maria Teresa Ronderos Torres</b>	Chair	2020-11-25
Catherine Anite		2020-11-25
Chivonne Li-Shan Preston		2022-08-03
David Trevor Jones		2019-07-24
GALINA ARAPOVA		2022-03-03
Hilda Elizabeth Rivera Rivas		2022-10-23
JIA YI RINA SEE		2025-01-01
Loyal Bahnam		2025-05-06
Peter Alexander Hyde		2022-08-03
Rachel Oldroyd		2025-05-13

**MEDIA LEGAL DEFENCE INITIATIVE**

England & Wales - Charity number 1128789

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# Accounts

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## **Media Legal Defence Initiative**

*(trading as Media Defence)*

# **Trustees' Annual Report and Financial Statements**

**For the year ended 31 December 2024**

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**Registered name: Media Legal Defence Initiative.**  
**Registered charity in England and Wales (1128789).**  
**A company limited by guarantee in England and Wales (06621203).**

# Contents

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Reference and administrative information	<b>3</b>
Trustees' annual report	<b>4</b>
Independent auditor's report	<b>29</b>
Statement of financial activities (incorporating an income and expenditure account)	<b>33</b>
Balance sheet	<b>34</b>
Statement of cash flows	<b>35</b>
Notes to the financial statements	<b>36</b>

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# Reference and administrative information

**Company number**  
**Country of incorporation**

06621203  
England and Wales

**Charity number**  
**Country of registration**

1128789  
England and Wales

**Registered office**  
**and operational address**

Holborn Gate, 330 High Holborn,  
London WC1V 7QH, United Kingdom

**Key management**

Carlos GAIO (Chief Executive Officer)

**Trustees**

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Maria Teresa Ronderos (Chair from March 2024)  
David Jones (Vice-Chair from March 2024)  
Peter Hyde  
Catherine Anite  
Galina Arapova  
Chivonne Preston  
Elizabeth Rivera  
Jia Yi Rina See (Appointed in January 2025)  
Layal Bahnam (Appointed in May 2025)  
Rachel Oldroyd (Appointed in May 2025)  
Sarah Bull (Stepped down in March 2024)  
Caroline Frost (Stepped down in May 2024)  
Steven Finizio (Stepped down in December 2024)  
Victoria Dean (Stepped down in May 2025)

**Bankers**

Triodos Bank	Barclays Bank
Deanery Street	1 Churchill Place
Bristol	London
BS1 5AS	E14 5HP

**Auditor**



Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
110 Golden Lane, London, EC1Y 0TG



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The trustees present their report and the audited financial statements for the year ended 31 December 2024. The trustees review the aims, objectives and activities of the Media Legal Defence Initiative (hereinafter Media Defence) each year. This report looks at what Media Defence has achieved in the reporting period. The trustees report the success of each key activity and the benefits that Media Defence has brought to those groups of people that it is set up to help. The review also helps the trustees to ensure the charity's aims, objectives and activities remain focused on its stated purposes. Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.



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## Objectives and Activities

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### **Charitable Objectives**

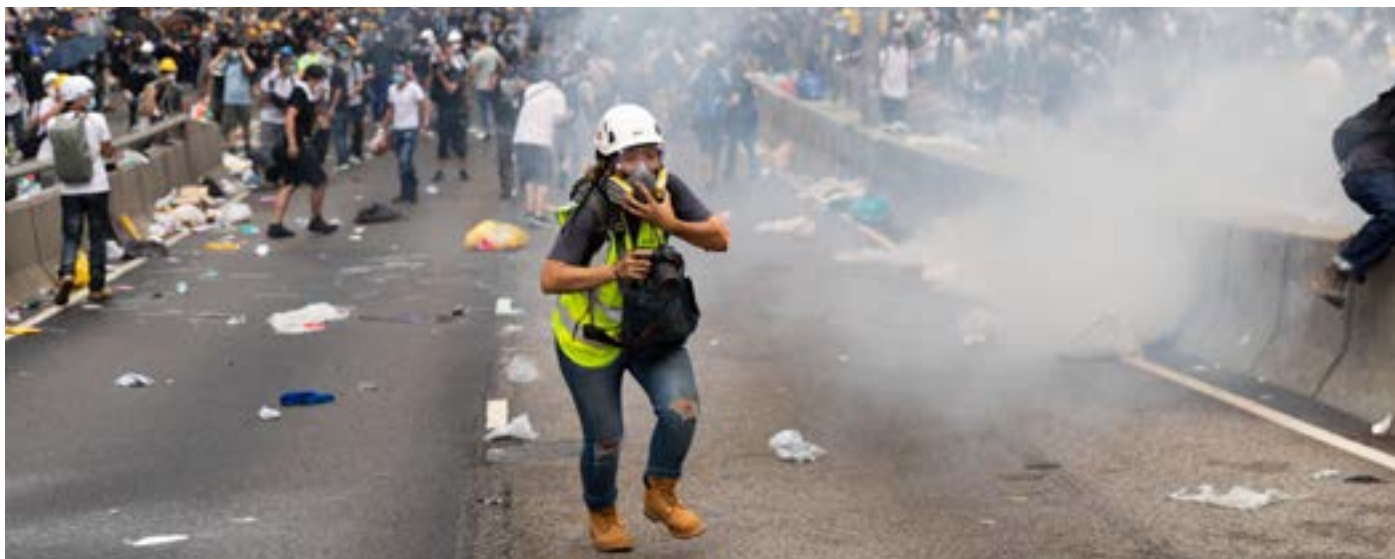
Media Defence's charitable objectives are to promote human rights throughout the world, in particular through protecting freedom of speech and the right to free expression, and to advance education in law, including human rights and media law.

### **Mission**

Media Defence's core mission is to ensure legal protection of journalists and media workers under threat for reporting on issues of public interest, in the belief that freedom of expression is essential to holding power to account.

### **Mandate**

Media Defence works globally, where there is the greatest need, to ensure legal defence and protection of journalists, citizen journalists and media outlets from legal threats related to their journalism that violate the right to freedom of expression, ensuring that they can continue to report on issues of public interest.



## Main activities

### Emergency Defence

Media Defence provides free emergency legal assistance to journalists and independent media in need across the world. We support the legal defence of journalists and media houses when they are sued or prosecuted, and we help them bring legal action to compel the state to protect their rights where these have been violated, including to investigate abuses and bring perpetrators of attacks to justice. Our assistance can be in the form of a grant to a local lawyer to fund the legal defence of a journalist or media outlet, and/or pro bono legal support by our in-house legal team. We also help identify a suitable lawyer where necessary.

We provide assistance to all requests for emergency legal support that fall within our mandate where we are the only realistic avenue to provide the help required. In the event that we do not have the financial ability to support all cases within our mandate, we prioritise cases where there is a real risk that the case will result in the imprisonment of the journalist concerned, or the case is of potential strategic importance.

### Strategic Litigation

We undertake strategic litigation to improve the climate for press freedom worldwide. We directly represent journalists in cases before influential domestic courts and international tribunals, intervene in cases that are already under way, and we support local lawyers to do the same.

Our strategic litigation priorities are:

- 1) obtaining redress for journalists who have become victims of violence and harassment and
- 2) protecting free speech online. In order to respond to the rapidly changing freedom of expression landscape, we also litigate other strategic cases that offer an important opportunity to advance media freedom standards.



## Local Legal Capacity Building

We build local legal capacity to defend journalists in two ways:

### 1. Grants to partner organisations

Media Defence provided grants of up to £30,000 in 2024 and added value support to partner organisations in countries or regions where there is a strong need for legal support for journalists and where it can be difficult for independent media to obtain quality and affordable legal support. This support enables them to provide legal defence to journalists in their countries.

By strategically selecting partner organisations in regions around the world and building and strengthening their legal capacity, we are able to establish a more sustainable infrastructure for quality media defence at the national level. Working with and through partner organisations also boosts the availability, speed, value for money and sustainability of legal defence for journalists at a national level. Partners are knowledgeable of domestic laws and the political and cultural context; they are able to move nimbly, providing support faster and with lower cost than would otherwise be possible.

We assess partnership applications on the following criteria:

- The need in the country or region concerned;
- Legal capacity within the applicant organisation;
- Administrative and financial capacity within the applicant organisation;
- The existence of other organisations offering legal defence to journalists and media in the applicant organisation's country;
- Financial need / availability of alternative sources of funding.

### 2. Training of lawyers

Lawyers are our primary partners in defending the media and it is of paramount importance that they have the expertise necessary to successfully defend journalists under threat. We run litigation surgeries and provide 'on the job' mentoring for lawyers to develop their technical expertise in litigating freedom of expression cases, ultimately building strong legal communities able to defend journalists, citizen journalists and media outlets and promote media freedom through the courts. The trustees have had regard to the Charity Commission's guidance on public benefit. All Media Defence's charitable activities focus on ensuring legal protection of journalists in the belief that freedom of expression is essential to hold those with power to account. They are undertaken to further our charitable purposes for the public benefit. Media Defence does not engage in political campaigning.



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# **Achievements and Performance**

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## Highlights of the Year

In 2024, the global landscape for press freedom remained deeply concerning. The failure of governments and political authorities to protect independent journalism — and, in many cases, their active effort to undermine it — was starkly evident. Journalists faced ongoing threats, from spyware, abusive lawsuits and restrictive litigation to harassment, arrests, violence, and killings. Over the past five years, press freedom has continued to decline and civic space has steadily shrunk across the globe. Protecting press freedom depends on strong, accessible legal defence — and the need has never been greater. As a result, our work remains crucial, defending those on the frontlines of press freedom.

**716**

**Total number of active cases\***

**228**

**New cases in 2024**

**150**

**New emergency defence cases**

**78**

**New strategic cases**

**19**

**Number of active partner organisations**

**133**

**Lawyers engaged in legal trainings**

\*Ongoing cases up to 31 Dec 2024, plus the number of closed cases in 2024

## Standing Up for Journalists Worldwide

In 2024, we supported 228 new cases defending journalists and independent media outlets. Of these, 78 were strategic cases — chosen for their potential to drive systemic change and improve the broader media environment.

**But new cases are only part of the picture.** With litigation often spanning years, our team worked on or monitored a total of 716 active cases in 87 countries, a 20% increase from 2023. This sharp rise reflects both the growing need for legal support and the deepening threats to press freedom globally.

## Confronting Emerging Threats

Throughout the year, we tracked emerging tactics, from foreign agent type laws to extra-territorial jurisdiction used to silence critical voices, and responded with targeted legal action and support at national, regional, and international levels. These efforts ensure that our strategies remain adaptive and effective in an ever-changing landscape.

## Supporting Our Global Network of Press Freedom Lawyers

In 2024, we worked closely with **19 funded partners across the world**, enabling them to continue delivering expert legal support where it's needed most. Recognising the increasingly repressive environments many of our partners face, we've prioritised more flexible, responsive support. We held **three partner convening events**, in Latin America, sub-Saharan Africa and Europe, providing continued support to our grantees, facilitating collaboration and knowledge exchange to enhance the impact of our funding and ensure the effective delivery of their vital work.

We significantly **advanced our capacity-strengthening and training initiatives**. We continued the delivery of our multi-lingual litigation surgeries while expanding to offer our first MENA-based workshop. These directly strengthen the skills and networks of legal professionals working to defend freedom of expression. We launched the second phase of our **peer-to-peer mentorship programme**, which matched cross-regional lawyers to develop their expertise, build confidence, and offer sustained support. This iteration introduced our inaugural cross-regional, **women-only peer mentorship programme**, aimed at empowering women lawyers engaged in issues of freedom of expression.

## Expanding Access to Legal Knowledge

We enhanced our Resource Hub, a free online platform offering over 250 legal resources across five global regions. In 2024, we expanded the Hub's legal content on freedom of expression to include more English, Spanish and French language materials. We also added resources in Portuguese, Arabic and Farsi for the first time.



## Emergency Defence

*We step in when it matters most — providing emergency support to journalists facing legal threats designed to silence them. Through rapid-response grants and pro bono legal assistance, we help them stand their ground, defend their rights, and keep telling the stories that matter.*

**150**

**Number of new emergency defence cases**

**392**

**Total active emergency defence cases**

### Most cases by type:

<b>Civil defamation/libel</b>	<b>40</b>
<b>SLAPP</b>	<b>34</b>
<b>Criminal defamation/libel</b>	<b>19</b>
<b>Other Criminal</b>	<b>19</b>
<b>Counter-Terrorism /National Security</b>	<b>11</b>
<b>Administrative measures/sanctions</b>	<b>5</b>
<b>Disinformation, False News, and Misinformation</b>	<b>5</b>

### Most represented countries for the new emergency defence cases:

<b>Brazil</b>	<b>52</b>
<b>Turkey</b>	<b>24</b>
<b>Nigeria</b>	<b>10</b>
<b>Kyrgyzstan</b>	<b>7</b>
<b>France</b>	<b>6</b>
<b>Azerbaijan</b>	<b>5</b>
<b>Thailand</b>	<b>5</b>

## **On the Frontlines Without a Newsroom: Why a Broad Definition of Journalism Is Key to Our Emergency Defence Programme**

In 2024, the majority of the journalists we supported through our Emergency Defence programme were not affiliated with large or established media houses—they were freelancers, citizen journalists, or individuals working with small, independent outlets.

These journalists are reporting on issues of crucial public interest, including corruption, politics, environmental harm, and police or state violence. Over a quarter of this reporting was published via blogs and social media platforms — reflecting the evolving landscape of journalism today.

As independent media is increasingly targeted, dismantled, or forced into exile, especially under autocratic regimes, citizen journalists often step in to fill the void. With growing internet access and cheaper technology, the line between professional and citizen journalism continues to blur.

However, these individuals are more vulnerable: they often work without the backing of an institution and are frequently excluded from legal definitions of journalism, making them easy targets for repressive laws and state harassment.

That's why our emergency defence work is grounded in a broad, inclusive definition of journalism — because press freedom depends on defending all who seek to inform the public.



## Strategic Litigation

*We litigate strategic cases in courts around the world to push back against unjust laws and protect press freedom.*

Our focus is on cases with the power to shape the legal landscape for journalists everywhere. From online speech and privacy to surveillance, arbitrary detention, and impunity for violence, we challenge the systems that threaten free expression and fight for lasting change.

**78**

**Number of new strategic cases**

**324**

**Total active strategic cases**

**We took the most strategic cases in 2024 in:**

<b>Azerbaijan</b>	<b>23</b>
<b>Colombia</b>	<b>8</b>
<b>Brazil</b>	<b>5</b>
<b>Turkey</b>	<b>5</b>

**Most 2024 new cases related to:**

<b>Spyware and Surveillance</b>	<b>16</b>
<b>Other Criminal</b>	<b>6</b>
<b>Violence and Bodily Harm</b>	<b>6</b>
<b>SLAPP</b>	<b>5</b>
<b>Arbitrary Detention</b>	<b>5</b>
<b>Closure of Media Outlet</b>	<b>5</b>



## Legal Capacity Strengthening

We strengthen local legal capacity to defend journalists through knowledge sharing, litigation surgeries for lawyers and support for national legal centres. With our funding and practical support, our partners can help journalists more quickly and with the benefit of their expertise in countries where the need for our support is very high.

**19**

**Partner grants approved**

**408**

**Cases litigated by partners**

**22**

**Lawyers started our 2024 peer-to-peer mentorship programme**

**2**

**New partners funded**

**5**

**Litigation surgeries**

**133**

**Lawyers attended our capacity strengthening activities**

# A global network of lawyers defending Journalists

*In 2024, Media Defence delivered a mix of in-person and online activities to strengthen our global network of lawyers defending journalists. This included five litigation surgeries—four in person and one online—quarterly know-how sessions, and our peer-to-peer mentoring programme. A total of 133 lawyers took part, enhancing legal expertise, fostering collaboration, and expanding our community.*

*This year marked two firsts: our inaugural litigation surgery in the Middle East and North Africa (MENA) region and our first Portuguese-language surgery in Lusophone Africa.*

## **Spotlight: Middle East and North Africa Litigation Surgery**

Media Defence's first litigation surgery in the MENA region brought together 12 lawyers from eight countries. The training was designed to reflect the region's particularly complex environment for journalists, shaped by authoritarian regimes, limited legal recourse, and international sanctions. The training covered regional case law, digital rights, and best practices in defending the press. Lawyers reported that the experience not only deepened their understanding of applicable strategies but also created essential space for regional solidarity.

## **Spotlight: Lusophone Africa Litigation Surgery**

In July 2024, Media Defence hosted a Lusophone Africa litigation surgery in Nairobi, Kenya, bringing together 12 Portuguese-speaking lawyers from Sub-Saharan African countries. The three-day, in-person workshop focused on strengthening participants' expertise in freedom of expression and digital rights litigation. The programme also fostered cross-border collaboration and helped build a sustainable network of digital rights defenders in Lusophone Africa.

## **Spotlight: South and Southeast Asia Litigation Surgery: Empowering Women Lawyers**

Since 2021, Media Defence is building legal communities of women lawyers who are working to defend, promote, and strengthen freedom of expression online. In September 2024, we held our first South and Southeast Asia Women Lawyers' Litigation Surgery in Kathmandu, Nepal. The three-day training brought together 16 women lawyers from seven countries across the region.

*"Participating in the litigation surgery was an incredible experience that transcended borders. Being in an all-women space fostered hope, support, and safety. I believe I've formed friendships that will last and fuel future collaboration."*

— Anonymous participant

## **Peer-to-Peer Mentorship Programme**

In 2024, we launched the second phase of our peer support mentorship programme, which matched cross-regional lawyers to develop their expertise, build confidence, and offer sustained support. This iteration also introduced our inaugural cross-regional, women-only lawyer mentorship programme, aimed at empowering women legal professionals.



## **Legal Capacity Strengthening** **Working with Funded Partners**

*Established in 2009 the programme funds local legal centres worldwide that focus on the defence of journalists. We believe building partnerships with national media defence centres is vital. These partnerships facilitate culturally sensitive and sustainable protection for journalists facing legal threats.*

*In 2024 we awarded more than £500,000 in grants to partner organisations to run media defence centres and worked in partnership with 19 organisations operating in Europe, Latin America, Africa, Asia and the Middle East and North Africa. Our financial and legal support enabled our partners to litigate 408 cases across a range of freedom of expression issues, nationally and internationally. We also held three partner convening events, in Latin America, sub-Saharan Africa and Europe, providing continued support to our grantees, facilitating collaboration and knowledge exchange.*

## Our Partners in 2024

In Europe, we support organisations working on pressing media freedom issues. Our partners the **Helsinki Foundation for Human Rights in Poland** (HFHR), **Ossigeno per l'Informazione** in Italy, and the **Hungarian Civil Liberties Union** (HCLU) in Hungary worked on several cases relating to SLAPPs and Pegasus spyware.

We also support the efforts of **Human Rights Platform** (HRP) in Ukraine to continue providing journalists with much needed legal defence. This area of work has proved crucial given the ongoing war.

In Turkey, the **Media and Law Studies Association** (MLSA) and the **Foundation for Society and Legal Studies** (TOHAV) continued to defend journalists accused of incitement to terrorism, criminal defamation or anti-State rhetoric for their reporting critical of the government.

In Latin America, we worked with the **Fundación para la Libertad de Prensa** (FLIP) in Colombia to support journalists who have been physically abused as a result of their work, and to fight legal challenges to rectify or remove online content. We worked with the **Brazilian Association of Investigative Journalism** (Abraji) in Brazil. Additionally, we are now working with **Propuesta Cívica**, an organisation in Mexico, and **Red Centroamericana de Periodistas** – vital partnerships given the risks journalists face in the region.

We have partnerships with **Le Collectif des Associations Contre l'Impunité au Togo** (CACIT) in Togo and **Campaign for Free Expression** (CFE) in South Africa. These organisations provide legal assistance in court and undertake precedent-setting legal action on press freedom cases.

Finally, we strengthened our work in Asia. We supported the **Media Policy Institute** (Kyrgyzstan), **Legal Aid for Cambodia** (Cambodia), **Digital Rights Nepal**, and two additional partners in South Asia.

We also support one partner organisation in the Middle East and North Africa, and another in Eastern Europe.



## Impact Monitoring: 2024 Journalist Impact Survey

In March 2024, we published our 8th Journalist Impact Survey. This Survey provides an important opportunity to learn from journalists we supported during the year. The report shares findings and observations on the effectiveness and long-term impact of our legal and financial help, as well as the threats and trends affecting the journalists we support around the world. We are pleased with the strong feedback about our communications and the quality of our legal support.

### Key findings on threats facing journalists:

80% of respondents believed that they would face some form of legal action in the future as a result of their journalistic activity.

58% of respondents cited reporting on corruption as the public issue most likely to result in legal action.

Journalists who took part also reported facing legal threats for reporting on crime and justice, national security, indigenous and minority rights, environment and energy & women's rights.

### Key findings about our support:

71% of respondents reported feeling satisfied or extremely satisfied with the outcome of their case.

100% of respondents would recommend our support to other journalists facing legal action.

71% of respondents believe that their case had a positive wider impact, either in their country or their region.

92% of respondents have continued to practice journalism since the conclusion of their case.



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## Looking Forward: Our 2025 – 2029 Strategy

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Since 2008, Media Defence has supported over 2,000 cases in 120 countries, helping journalists fight back against those trying to silence them.

During our 2020–2024 strategy period, we aimed to scale up our support — and we did. We approved over 500 legal cases across 100+ countries, disbursing more than £1.5 million in grants.

Our capacity-building efforts included 78 partner grants, 12 litigation surgeries, peer mentoring, regionally focused legal resources and convenings — through these activities we supported 351 lawyers.

### Looking Forward: Our New Strategy

While we're proud of what we've achieved over the past four years, the growing rise of autocracy and increasingly complex threats to journalists demand that we adapt and go further.

As we look ahead, Media Defence is poised to build on its foundations — expanding our reach, deepening our impact, and raising our ambition.

At this pivotal moment, we are sharpening our focus around four urgent priorities:

**Violence Against Journalists, Lawfare, Digital Rights, and Fighting Impunity & Promoting Accountability.**

These areas will anchor our work and drive our mission forward. Our new strategy is built around four mutually reinforcing goals designed to ensure we remain a vital line of defence for journalists worldwide.



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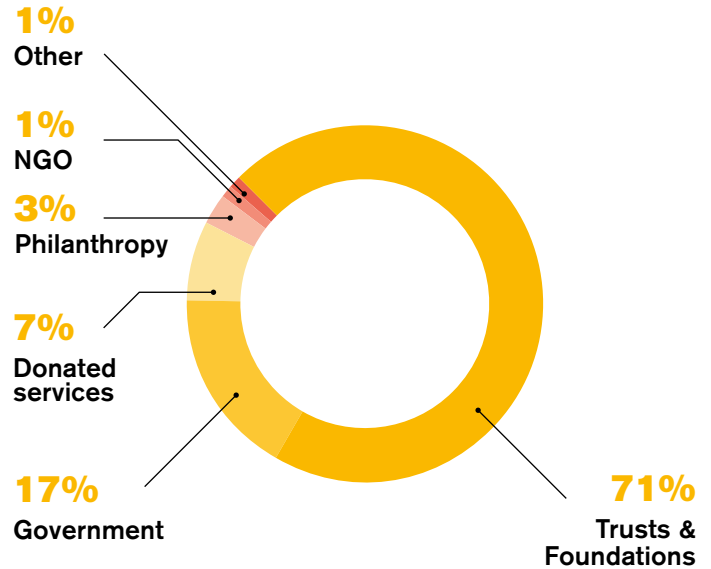
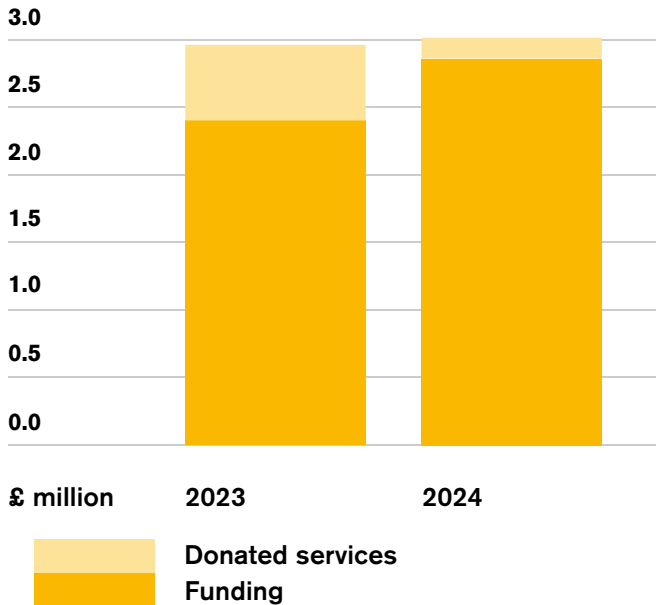
# **Financial Review**

## **Our Spending**

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# Our Income and Expenditure

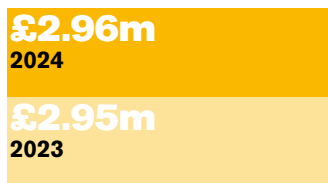
## Income



In 2024, we received total incoming resources of **£3,011,724** of which **£190,331** correspond to donated services. Our overall income from donations increased by **5%**. The total donations excluding the donated services increased by **19%**.

**61%** of incoming resources from donations were restricted to either a region or a theme. **39%** of funding was unrestricted. Donated services constituted **10%** of the restricted donations, compared to **27%** in 2023.

## Expenditure



2024 saw a **0.4%** increase in expenditure from **£2.95** million in 2023, to **£2.96** million in 2024. This year, 27% of the expenditure was on strategic litigation, 28% on emergency defence, 24% on support to NGOs, 18% was for capacity building and legal training and 3% on fundraising.

Our total support and governance costs in 2024 were **£522,954**, compared to **£498,211** in 2023, representing 18% of our total expenditure (compared to 17% in 2023). 3% of our total expenditure was spent on raising funds.

**2023:** 15 grants to national legal defence centres approved  
**2024:** 19 grants to national legal defence centres approved

## Overall Picture

**£50.04k**

Net income /  
(expenditure)  
for the year

We closed the year with a net **surplus of £50.04K**. The liquidity ratio was **2.2** compared to **2.00** in 2023.



## Financial Review

# Principal risks and uncertainties

The Board of Trustees, management team and staff actively discuss, manage and mitigate risk throughout the year. Media Defence has a risk policy and risk register which are reviewed and updated regularly. Strategic risks are owned by the Board and considered at least annually, while management of other risks is delegated to management who report the effectiveness of key controls to the Board.

The following risks have the greatest overall potential impact on Media Defence in 2025.

### Cyber Security and Information Technology Risk

The most significant risk currently facing the organisation relates to cyber security and information technology. A malicious cyber-attack could lead to inability to access data and/or loss of data, including information that might endanger our beneficiaries, and loss of funds. We mitigate this risk by performing regular internal and external reviews of digital security threats, upgrading procedures and planning, increasing staff awareness and regular penetration testing of our website.

## **Financial risk, including worldwide inflationary pressures**

International conflicts, changes in government policies have fuelled higher inflation. While we are not dependant on individual giving and therefore not impacted by a decrease in individual donations, the value of our multi-year funding decreased. At the same time, the demand for our support as well as our operational costs increased. We mitigate this risk by investing in fundraising and communications and by diversifying our funding streams.

We regularly report on our financial performance and position to ensure that the financial risks to our organisation over this strategy period are well understood and appropriately managed. We also conduct periodic reviews of staff salaries and salary scales to ensure staff retention and monitor budgets and forecasts on a monthly basis.

## **Reserves policy and going concern**

We have a reserves policy, which defines the level of funds that should be held to ensure we can continue to operate. The reserves policy identifies and distinguishes between restricted and unrestricted reserves, and the level of unrestricted reserves held is informed by income and expenditure forecasts based on planned activities and analysis of potential risk.

The Trustees conduct yearly reviews of the charity's reserves to ensure they remain sufficient and appropriately allocated to support the charity's objectives.

## **Transfer of Designated Funds to General Funds**

During the financial year, the Trustees conducted a review of the charity's designated funds and resolved to transfer £365,175 previously designated into the general funds. This decision ensures that the charity maintains sufficient resources to responsibly manage its financial commitments while continuing to support its mission and services.

Following the transfer, the total Unrestricted Funds as of 31st December 2024 stands at £1,056,442.

The Board of Trustees has determined, in line with the organisation's Reserves Policy, that Media Defence requires reserves of £500,478 to be held to ensure, that as a minimum, we can meet any costs of closing the organisation whilst remaining operational for a period of six months, to be able to ethically exit existing agreements, cases and partnerships.

Media Defence currently holds a level of reserves exceeding the six-month target required by our policy. These funds will be utilised to implement strategic initiatives, programmes, and other planned activities aligned with the charity's mission in 2025.

Trustees have made an assessment of the impact of the risks on the charity's operations and have concluded that, despite the wider risks and uncertainties facing large sectors of society, Media Defence has the ability and intention to continue as a going concern. The reasons for this affirmation are:

- Cash flow forecasts for the next 18 months have been reviewed and Media Defence is confident
- that adequate resources are available to cover foreseeable expenditure;
- Media Defence has adequate reserves to cover any unrealised expected funding; and
- Media Defence has adequate management, programme and support expertise in place to discharge the day-to-day and long-term programme of activities.

The Charity recognises the potential for substantial, unforeseen reductions in funding and is committed to ensuring the continuity of its mission during such events. The following steps will be taken to mitigate the impact:

- **Immediate Assessment:** The Board of Trustees and senior leadership will convene promptly to evaluate the scale and implications of the funding cut, identifying the areas of highest financial risk.
- **Prioritisation of Core Activities:** Non-essential projects or activities may be paused or scaled back to focus resources on the charity's core objectives and critical services.
- **Cost-Reduction Measures:** Temporary cost-saving measures, reducing discretionary spending, or deferring planned activities.
- **Donor Engagement and Fundraising:** The charity will increase efforts to engage existing and potential donors, communicate the urgent need for support, and explore alternative income streams, such as grants or partnerships.
- **Monitoring and Reporting:** Regular financial monitoring will ensure the effectiveness of these measures, and trustees will provide transparency to stakeholders through timely updates.



## Plans for the Future

As outlined previously, our 2025–2029 strategy focuses on expanding our reach, deepening our impact, and raising our ambition in response to growing threats to journalism. Building on a strong foundation, we are sharpening our focus around four urgent priorities: **Violence Against Journalists**, **Lawfare**, **Digital Rights**, and **Fighting Impunity**. These priorities will guide our continued emergency legal defence work, high-impact strategic litigation, and strengthened support to our partners and network of lawyers working to protect journalists worldwide.



## Structure, Governance and Management

Media Legal Defence Initiative, trading as Media Defence, is a company limited by guarantee, incorporated 16 June 2008, as amended 19 November 2012, and was registered as a charity on 24 March 2009. The company is governed under its Articles of Association, which sets out its objects and powers. Media Legal Defence Initiative is an independent and autonomous UK charity. Media Defence is governed by a Board of Trustees. The Board of Trustees is currently composed of 9 members.

The trustees set the strategic aims and directions for the organisation. They also partner grants made by the charity. The chair of the Board approves grants of amounts over £5,000, on the recommendation of the CEO. Media Defence's UK-based staff carry out day-to-day operations. This includes decisions on financial support for the defence of individual journalists up to a maximum of £5,000. The trustees of Media Defence meet once every three months and receive detailed reports to retain effective control over the organisation and to monitor the work of the CEO and team.

The Board held two advisory committees which also met at least quarterly to support it in its oversight role:

- The Finance, Risk and Audit Committee, to monitor the financial health of the organisation as well as risk management and compliance.
- The Governance Committee, to support the review of and recommendations on the governance of the organisation, trustee recruitment and policy development.

Media Defence determines its resource requirements in a thorough financial planning process, which comprises an annual review and approval of detailed plans and budget, and a mid-year review, in addition to quarterly forecasting. The trustees empower the chair to monitor, control and ensure delivery of the plans within the resources available. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

## **Appointment of trustees**

Under Media Defence's Articles of Association, the first directors of the company became its first trustees when the charity was registered on 24 March 2009. Additional trustees are selected and appointed by the board. Trustees are appointed for a three-year term under the Articles of Association and can serve a maximum of two consecutive terms. They are then eligible for reappointment following at least a one-year absence from the position.

## **Trustee induction and training**

Trustees are familiar with either the fields of charity finance/management, law, human rights and / or journalism and undergo an induction on their role and responsibilities as well as the work of the Media Defence. On appointment, trustees are provided with the Articles of Association of Media Defence, a Trustee Handbook and a copy of the Charity Commission's guidance on the role and responsibilities of trustees. Trustees have a responsibility to attend appropriate training in order for them to perform their legal duties. The trustees are offered training opportunities throughout the year.

## **Remuneration policy for key management personnel**

The trustees have specific responsibility for remuneration matters. They make final recommendations on annual increases to the salary budget through the budget setting process for the forthcoming financial year. The trustees make decisions on starting salaries for a new CEO. The CEO makes decisions on starting salaries for new staff based on job function and market conditions prevailing in the location of the job and the Media Defence Job Evaluation Framework and Salary Scale. The CEO makes decisions on performance related increases for existing staff subject to approval of the budget by the Board. The Job Evaluation Framework and Salary Scale is periodically reviewed, including on the basis of external market benchmarking.

## **Employee information**

Media Defence's staff is integral to the meaningful work that we do and the delivery of our charitable objectives. The staff is led by the CEO and comprises legal, finance, monitoring and evaluation, capacity building, fundraising, communication and grant making specialists. Media Defence provides its staff with training to ensure skills are kept up to date and has in place a range of mechanisms to ensure smooth operational functioning.

In 2024 we welcomed a new Events Coordinator and Teams Assistant, a Finance and Operations Officer, and a Grants Officer. One Grant Officer was promoted to Senior Grants Officer and our Communications Coordinator was promoted to Communications Officer.

# Structure, Governance and Management

## Statement of responsibilities of the trustees

The trustees (who are also directors of Media Defence for the purpose 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).

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 judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2023 was 10 (2022: 12). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the Charity.

## Auditor

Sayer Vincent LLP was the charitable company's auditor during the year. The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 21st May 2025 and signed on their behalf by:

**Maria Teresa Ronderos**

Chair of the Board of Trustees

# Independent auditor's report to the members of Media Legal Defence Initiative

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

# Independent auditor's report to the members of Media Legal Defence Initiative

## Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the finance committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

# Independent auditor's report to the members of Media Legal Defence Initiative

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## Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Jonathan Orchard (Senior statutory auditor)**

for and on behalf of

**Sayer Vincent LLP, Statutory Auditor**

110 Golden Lane, LONDON, EC1Y 0TG

**Date: 30 May 2025**



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# Financial Statements

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**Media Legal Defence Initiative (Trading as Media Defence)**  
**Statement of financial activities (incorporating an income and expenditure account)**  
**For the year ended 31 December 2024**

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 £
<b>Income from:</b>							
Donations and legacies	2	1,165,756	1,828,268	2,994,024	984,625	1,865,528	2,850,153
Investments		13,015	-	13,015	12,557	-	12,557
Other		4,685	-	4,685	4,174	-	4,174
<b>Total income</b>		<b>1,183,456</b>	<b>1,828,268</b>	<b>3,011,724</b>	<b>1,001,356</b>	<b>1,865,528</b>	<b>2,866,885</b>

<b>Expenditure on:</b>							
Raising funds	3	82,608	3,645	86,253	103,301	3,070	106,371
Charitable activities							
Support to Individuals for Legal Defence	3	354,095	480,301	834,396	540,805	339,879	880,684
Support to NGOs for Legal Justice	3	151,822	564,581	716,403	179,418	515,817	695,235
Support for training & capacity building	3	153,388	365,104	518,492	148,922	195,759	344,681
Strategic Litigation	3	331,360	474,775	806,136	210,194	712,536	922,730
<b>Total expenditure</b>		<b>1,073,274</b>	<b>1,888,407</b>	<b>2,961,680</b>	<b>1,182,639</b>	<b>1,767,062</b>	<b>2,949,701</b>

<b>Net income / (expenditure) for the year</b>	5	<b>110,182</b>	<b>(60,138)</b>	<b>50,044</b>	<b>(181,283)</b>	<b>98,466</b>	<b>(82,817)</b>
Transfers between funds		2,500	(2,500)	-	1,971	(1,971)	-

<b>Net movement in funds</b>		<b>112,682</b>	<b>(62,638)</b>	<b>50,044</b>	<b>(179,312)</b>	<b>96,495</b>	<b>(82,817)</b>
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<b>Reconciliation of funds:</b>							
Total funds brought forward		943,761	265,850	1,209,611	1,123,073	169,355	1,292,428

<b>Total funds carried forward</b>		<b>1,056,443</b>	<b>203,212</b>	<b>1,259,654</b>	<b>943,761</b>	<b>265,850</b>	<b>1,209,611</b>
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All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Balance sheet**  
**As at 31 December 2024**

	Note	£	2024 £	£	2023 £
<b>Fixed assets:</b>					
Tangible fixed assets	10		18,194		9,400
<b>Current assets:</b>					
Debtors	11	226,911		283,129	
Cash at bank and in hand	18	2,076,649	-	2,161,701	-
			2,303,560	2,444,830	-
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	1,062,101		1,244,619	
<b>Net current assets</b>			1,241,459		1,200,211
<b>Total net assets</b>	15		1,259,654		1,209,611
<b>The funds of the charity:</b>					
Restricted income funds	16.i		203,212		265,850
Unrestricted income funds:	16.ii				
Designated funds		-		365,175	
General funds		1,056,442		578,586	
Total unrestricted funds			1,056,442		943,761
<b>Total charity funds</b>			1,259,654		1,209,611

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.  
Approved by the trustees on 21st May 2025 and signed on their behalf by María Teresa Ronderos.

**María Teresa Ronderos**  
Chair of the Board of Trustees

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Statement of cash flows**  
**For the year ended 31 December 2024**

	Note	2024		2023	
		£	£	£	£
Cash flows from operating activities	17				
<b>Net cash (used in)/ provided by operating activities</b>			<b>(82,888)</b>		<b>378,602</b>
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		13,015		12,557	
Purchase of fixed assets		(15,179)		(7,546)	
Loss on disposal					
<b>Net cash (used in)/provided by investing activities</b>			<b>(2,164)</b>		<b>5,011</b>
<b>Change in cash and cash equivalents in the year</b>			<b>(85,052)</b>		<b>383,612</b>
Cash and cash equivalents at the beginning of the year			2,161,701		1,778,089
<b>Cash and cash equivalents at the end of the year</b>	18		<b>2,076,649</b>		<b>2,161,701</b>

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**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

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**1. Accounting policies**

**a) Statutory information**

Media Legal Defence Initiative is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is Holborn Gate, 330 High Holborn, London, WC1V 7QH.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees' report contains information on the risks of cyber security and IT failure, worldwide inflationary pressures and the loss of donor funding. The Trustees have concluded that, despite these risks and the wider risks and uncertainties facing large sectors of society, the charity has taken the relevant measures to mitigate the impact of these risks and uncertainties on its operations.

The charity's financial forecasts, income streams, and cost structure are regularly reviewed to evaluate its ability to continue operating effectively.

Risk assessments are conducted quarterly to identify potential financial risks, including reduced funding or increased expenses, and mitigation strategies are developed accordingly.

The Charity actively seeks diversified income streams to reduce reliance on a single source of funding.

The trustees are confident that the charity has the ability and intention to continue as a going concern because adequate resources are available.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

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**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

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**1. Accounting policies (continued)**

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of legal defence to individual, legal justice support to NGOs, support for training and capacity building and support towards strategic litigation undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

- Support to Individuals for Legal Defence - 36%
- Support to NGOs for Legal Justice - 25%
- Strategic Litigation - 25%
- Support for Training & Capacity Building - 14%

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

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**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

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**1. Accounting policies (continued)**

**j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment - 3 years
- Fittings and Office equipment - 4 years

**l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**m) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

**n) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**o) Pensions**

MLDI will match pension contribution for individuals from 5% up to 8% of employees qualifying earnings.

**p) Foreign currency translations**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the actual rate of exchange. Exchange differences are taken into account in arriving at the net incoming resources for the year.

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

**2. Income from donations and legacies**

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Gifts & Donations	1,165,756	1,637,937	2,803,693	2,347,844
Donated Services	-	190,331	190,331	502,310
	<b>1,165,756</b>	<b>1,828,268</b>	<b>2,994,024</b>	<b>2,850,153</b>

In 2023 there were unrestricted gifts and donations of £984,625, the balance of donations and legacies were restricted.  
Donated services are comprised of pro-bono legal support services and are calculated on the basis of the value of the service to Media Defence.

**3a. Analysis of expenditure (current year)**

	Note	Fundraising £	Charitable activities				Governance costs £	Support costs £	2024 Total £	2023 Total £
			Support to Individuals for Legal Defence £	Support to NGOs for Legal Justice £	Support for training & capacity building £	Strategic Litigation £				
Staff Costs	6	79,080	299,198	149,599	199,465	149,599	49,866	149,599	1,076,406	926,199
Other Staff Costs		-	6,423	3,212	4,283	3,212	1,071	3,212	21,413	36,385
Grant Expenditure	4a	-	339,620	432,412	-	475,591	-	-	1,247,623	1,520,007
Translation services		-	-	-	-	40,944	-	-	40,944	14,156
Fundraising costs		7,174	-	-	-	-	-	-	7,174	19,123
Volunteers' expenses		-	891	446	595	446	149	446	2,973	5,707
Travel and subsistence		-	-	-	-	5,609	-	46,760	52,369	42,205
Meetings and events		-	-	-	214,263	-	-	-	214,263	85,613
Marketing and promotion		-	-	-	-	-	-	5,615	5,615	8,660
Monitoring, Evaluation & Research		-	-	-	26,664	-	-	-	26,664	13,111
Premises		-	-	-	-	-	-	62,023	62,023	44,731
Depreciation		-	-	-	-	-	-	6,385	6,385	7,587
Office costs		-	-	-	-	-	-	79,625	79,625	81,987
Bank Charges & Exchange losses		-	-	-	-	-	-	50,366	50,366	72,274
Board expenses		-	-	-	-	-	8,410	-	8,410	9,327
Audit and accountancy		-	-	-	-	-	14,400	5,489	19,889	15,702
Legal and professional		-	-	-	-	-	-	39,537	39,537	46,928
<b>Sub-total</b>		<b>86,254</b>	<b>646,132</b>	<b>585,669</b>	<b>445,270</b>	<b>675,402</b>	<b>73,896</b>	<b>449,057</b>	<b>2,961,680</b>	<b>2,949,7020</b>
Support costs			161,661	112,264	62,868	112,264	-	(449,057)	-	-
Governance costs			26,603	18,474	10,345	18,474	(73,896)	-	-	-
<b>Total expenditure 2024</b>		<b>86,254</b>	<b>834,396</b>	<b>716,407</b>	<b>518,484</b>	<b>806,140</b>	<b>-</b>	<b>-</b>	<b>2,961,680</b>	
Total expenditure 2023		106,371	880,683	695,235	344,682	922,731	-	-	-	2,949,702

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

**3b. Analysis of expenditure (prior year)**

	Note	Fundraising £	Charitable activities				Governance costs £	Support costs £	2023 Total £
			Support to Individuals for Legal Defence £	Support to NGOs for Legal Justice £	Support for training & capacity building £	Strategic Litigation £			
Staff Costs	6	87,248	251,684	125,843	167,790	125,843	41,948	125,843	926,199
Other Staff Costs		-	10,915	5,458	7,277	5,458	1,819	5,458	36,385
Grant Expenditure	4a	-	437,016	438,525	-	644,467	-	-	1,520,007
Translation services		-	-	-	-	14,156	-	-	14,156
Fundraising costs		19,123	-	-	-	-	-	-	19,123
Volunteers' expenses		-	1,713	856	1,141	856	285	856	5,707
Travel and subsistence		-	-	-	-	7,398	-	34,807	42,205
Meetings and events		-	-	-	85,613	-	-	-	85,613
Marketing and promotion		-	-	-	-	-	-	8,660	8,660
Monitoring, Evaluation & Research		-	-	-	13,111	-	-	-	13,111
Premises		-	-	-	-	-	-	44,731	44,731
Depreciation		-	-	-	-	-	-	7,587	7,587
Office costs		-	-	-	-	-	-	81,987	81,987
Bank Charges & Exchange losses		-	-	-	-	-	-	72,274	72,274
Board expenses		-	-	-	-	-	-	9,327	9,327
Audit and accountancy		-	-	-	-	-	10,920	4,782	15,702
Legal and professional		-	-	-	-	-	-	46,928	46,928
<b>Sub-total</b>		<b>106,371</b>	<b>701,328</b>	<b>570,682</b>	<b>274,932</b>	<b>798,177</b>	<b>54,972</b>	<b>443,240</b>	<b>2,949,702</b>
Support costs		-	159,566	110,810	62,054	110,811	-	(443,240)	-
Governance costs		-	19,790	13,743	7,696	13,743	(54,972)	-	-
<b>Total expenditure 2023</b>		<b>106,371</b>	<b>880,683</b>	<b>695,235</b>	<b>344,682</b>	<b>922,731</b>	<b>-</b>	<b>-</b>	<b>2,949,702</b>

**4a. Grant making**

Cost	Grants to institutions £	Grants to individuals £	2024 £	2023 £
Support to Individuals for Legal Defence	-	339,620	339,620	437,016
Support to NGOs for Legal Justice	432,412	-	432,412	438,525
Support for Training & Capacity Building	-	-	-	-
Strategic Litigation	190,331	285,260	475,591	644,467
At the end of the year	<b>622,743</b>	<b>624,880</b>	<b>1,247,623</b>	<b>1,520,007</b>

**4b. Grant making (prior year)**

Cost	Grants to institutions £	Grants to individuals £	2023 £
Support to Individuals for Legal Defence	-	437,016	437,016
Support to NGOs for Legal Justice	438,525	-	438,525
Support for Training & Capacity Building	-	-	-
Strategic Litigation	502,310	142,157	644,467
At the end of the year	<b>940,835</b>	<b>579,173</b>	<b>1,520,008</b>

Grants are provided to individuals and institutions from MLDI based on the charitable objectives of the organisation and with consideration for affordability. MLDI has a listing of the partner organisations with which it works on its website. MLDI does not provide the detail of the amounts given to individual institutions as it believes these could prejudice the furtherance of the charitable objectives of MLDI and the recipient.

## Media Legal Defence Initiative (Trading as Media Defence) Notes to the financial statements For the year ended 31 December 2024

### 5. Net income for the year

This is stated after charging / crediting:

	2024 £	2023 £
Depreciation	6,385	7,587
Operating lease rentals:		
Property	-	-
Property and Equipment	59,174	43,459
Auditors' remuneration (excluding VAT):		
Audit	12,000	9,100
Foreign exchange (gains) / losses	42,596	69,731

### 6. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	939,240	807,078
Social security costs	104,022	90,947
Employer's contribution to defined contribution pension schemes	33,145	28,174
	<b>1,076,406</b>	<b>926,199</b>

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2024 No	2023 No
£60,000 - £69,999		
£70,000 - £79,999	3	3
£80,000 - £89,999	1	-

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £353,727 (2023: £320,472).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses relating to travel for 6 Trustees (2023: 6) were £7,257(2023: £6,927).

### 7. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 20.42 (2023: 17.8).

### 8. Related party transactions

One of our Trustees, Catherine Anite, serves on the Board of Directors at the International Centre for Not-For-Profit Law (INCL). INCL gave grants worth £40k to Media Defence in 2024 (2023: £131k).

### 9. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

**10. Tangible fixed assets**

	Fittings and office equipment £	Computer equipment £	Total £
Cost or valuation			
At the start of the year	8,900	21,344	30,244
Additions in year	10,880	4,299	15,179
Disposals in year	-	-	-
At the end of the year	19,780	25,643	45,423

Depreciation			
At the start of the year	7,952	12,892	20,844
Charge for the year	479	5,906	6,385
Eliminated on disposal	-	-	-
At the end of the year	8,431	18,798	27,229

Net book value			
At the end of the year	11,349	6,845	18,194
At the start of the year	2,620	6,821	9,441

All of the above assets are used for charitable purposes.

**11. Debtors**

	2024 £	2023 £
Grants Receivable	185,322	263,887
Other Debtors	14,041	12,925
Prepayments	27,549	6,316
	226,911	283,129

**12. Creditors: amounts falling due within one year**

	2024 £	2023 £
Trade Creditors	13,999	4,189
Other Creditors	4,299	31,591
Grants Payable	669,017	547,144
Deferred Income	310,884	587,963
Accruals	63,901	73,732
	1,062,101	1,244,619

**13. Deferred income**

Deferred income is for 2025 activities received in 2024

	2024 £	2023 £
Balance at the beginning of the year	587,963	-
Amount released to income in the year	(508,510)	
Amount deferred in the year	231,431	587,963
Balance at the end of the year	310,884	587,963

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

**14. Pension scheme**

MLDI matches Employee's Pension contributions from 5% and up to 8% of qualifying earnings.

**15a. Analysis of net assets between funds (current year)**

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	18,194	-	-	18,194
Net current assets	1,038,248	-	203,212	1,241,460
<b>Net assets at the end of the year</b>	<b>1,056,442</b>	<b>-</b>	<b>203,212</b>	<b>1,259,654</b>

**15b. Analysis of net assets between funds (prior year)**

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	9,400	-	-	9,400
Net current assets	569,186	365,175	265,850	1,200,211
<b>Net assets at the end of the year</b>	<b>578,586</b>	<b>365,175</b>	<b>265,850</b>	<b>1,209,611</b>

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

**16a. Movements in funds (current year)**

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
<b>16.i Restricted funds</b>					
Adessium	34,514	81,800	(75,310)		41,004
Donated Services	-	190,331	(190,331)	-	-
DRL EWDRRA	54,072	109,469	(163,541)	-	-
David & Lucille Packard Foundation	-	163,017	(34,521)	-	128,497
Ford Foundation	79,969	157,623	(223,467)	(2,500)	11,625
Ford NV Venture	-	78,553	(78,553)	-	-
ICNL (CAIP)	23,121	40,093	(63,214)	-	0
IWPR (DFID)	640	-	(640)	-	-
Limelight Foundation	33,244	171,319	(204,562)	-	-
National Endowment for Democracy (NED)	(1,426)	54,827	(53,401)	-	-
Other - Rtd/cncl'd Grants	10,835	-	(10,835)	-	-
Thomson Reuters Foundation	-	-	-	-	-
UNESCO	(595)	18,596	(18,001)	-	-
FRED Foundation	24,199	64,537	(74,166)	-	14,571
USDDRL	(251)	-	251	-	-
Digital Freedom Fund	7,529	8,152	(15,682)	-	0
IFEX	-	94,860	(94,860)	-	-
INIFL	-	302,025	(302,025)	-	-
TRF BRIMEA	-	3,085	(3,085)	-	-
FPU	-	177,794	(185,121)	-	(7,328)
HIVOS MENA 2024	-	15,323	(6,612)	-	8,711
HIVOS	-	90,732	(90,732)	-	-
MPI	-	6,132	-	-	6,132
<b>Total restricted funds</b>	<b>265,851</b>	<b>1,828,268</b>	<b>(1,888,408)</b>	<b>(2,500)</b>	<b>203,212</b>

<b>16.ii Unrestricted funds</b>					
Designated funds	365,175	-	-	(365,175)	-
General funds	578,586	1,183,456	(1,073,274)	367,675	1,056,442
<b>Total unrestricted funds</b>	<b>943,760</b>	<b>1,183,456</b>	<b>(1,073,274)</b>	<b>2,500</b>	<b>1,056,442</b>

<b>Total funds</b>	<b>1,209,611</b>	<b>3,011,725</b>	<b>(2,961,682)</b>	<b>-</b>	<b>1,259,654</b>
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Transfer from Ford Foundation of £2,500 to General Funds to cover costs under this project paid from General Funds. The Board determined to transfer previously designated funds (£365,175) to General Funds in 2024.

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

**16b. Movements in funds (prior year)**

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
<b>16.i Restricted funds</b>					
Adessium	57,652	129,358	(152,496)	-	34,514
Donated Services	-	502,310	(502,310)	-	-
DRL EWDRRA	(36,435)	248,228	(157,721)	-	54,072
Evan Cornish Foundation	2,000	-	(2,000)	-	-
Ford Foundation	112,726	156,633	(189,390)	-	79,969
ICNL (CAIP)	33,309	130,756	(140,944)	-	23,121
IWPR (DFID)	-	640	-	-	640
Limelight Foundation	6,198	132,000	(104,954)	-	33,244
National Endowment for Democracy (NED)	(21,578)	177,910	(157,758)	-	(1,426)
Other - Rtd/cncl'd Grants	11,936	-	-	(1,101)	10,835
Thomson Reuters Foundation	-	21,904	(20,632)	(1,272)	-
UNESCO	3,547	12,200	(16,226)	(116)	(595)
FRED Foundation	-	65,285	(41,087)	-	24,199
USDDRL	-	-	(769)	518	(251)
Digital Freedom Fund	-	8,940	(1,411)	-	7,529
IFEX	-	5,806	(5,806)	-	-
INIFL	-	34,877	(34,877)	-	-
FPU	-	142,504	(142,504)	-	-
HIVOS 2023	-	91,177	(91,177)	-	-
Law Society	-	5,000	(5,000)	-	-
<b>Total restricted funds</b>	<b>169,355</b>	<b>1,865,528</b>	<b>(1,767,062)</b>	<b>(1,971)</b>	<b>265,850</b>

<b>16.ii Unrestricted funds</b>					
Designated funds	365,175	-	-	-	365,175
General funds	757,898	1,001,356	(1,182,639)	1,971	578,586
<b>Total unrestricted funds</b>	<b>1,123,073</b>	<b>1,001,356</b>	<b>(1,182,639)</b>	<b>1,971</b>	<b>943,761</b>

<b>Total funds</b>	<b>1,292,428</b>	<b>2,866,885</b>	<b>(2,949,701)</b>	<b>-</b>	<b>1,209,611</b>
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<b>16.i Purposes of restricted funds</b>
Adessium - Support to ensure legal protection of journalists, citizen journalists and media outlets in Europe
Donated Services - free legal services provided in support of strategic cases, website design, wellbeing support and capacity building.
US State Department - develop legal communities to defend, promote and strengthen freedom of expression online.
David & Lucille Packard Foundation - provide core support for our strategic litigation work.
Ford Foundation - legal assistance to journalists, bloggers and independent media under oppression
Ford New Venture - support our work to develop a global approach to challenge the use of spyware before the courts.
ICNL -Countering Authoritarianism through Civil Society Empowerment in the Indo-Pacific (CAIP)
IWPR -to explore the freedom of expression landscape in three countries in the MENA region
Limelight Foundation - Support to ensure legal protection of journalists, citizen journalists and media outlets in Europe
National Endowment for Democracy - Defending Independent Media and Protecting at-risk Journalists.
UNESCO - support for a free and safer environment for journalist
Fred Foundation - support our work so that journalists, citizen journalists and independent media are defended from legal threats for their reporting, with an emphasis on local legal capacity building
Digital Freedom Fund - Challenging Spyware and Surveillance against Journalists in Europe .
IFEX -Protecting journalists globally through a collaborative stakeholder movement.
INIFL- Foster a global network of legal communities defending freedom of expression online in internet-repressive countries.
Thomson Reuters Foundation-Building Resilient and Independent Media Ecosystems
FPU -Provide legal help to journalists,citizen journalists and media across the world.
Hivos - legal defence to online media and bloggers
MPI - Training in the International Standards of Media.
<b>16.ii Purposes of unrestricted funds</b>
Designated funds - maintained to ensure any significant financial risks to Media Defence are mitigated.
General funds - provided by the following funders: Craig Newmark Philanthropies, Open Society Foundations, Luminate and Wellspring.

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

**17. Reconciliation of net income to net cash flow from operating activities**

	2024 £	2023 £
Net Income for the reporting period (as per the statement of financial activities)	50,044	(82,817)
Depreciation charges	6,385	7,587
Dividends, interest and rent from investments	(13,015)	(12,557)
Decrease/(increase) in debtors	56,218	(220,095)
Increase / (decrease) in creditors	(182,518)	686,483
<b>Net cash provided by / (used in) operating activities</b>	<b>(82,888)</b>	<b>378,602</b>

**18. Analysis of cash and cash equivalents**

	At 1 January 2024 £	Cash flows £	Other changes £	At 31 December 2024 £
Cash in hand	1,714,316	-96,636	-	1,617,680
Notice deposits (less than three months)	447,385	11,584	-	458,969
<b>Total cash and cash equivalents</b>	<b>2,161,701</b>	<b>(85,052)</b>	<b>-</b>	<b>2,076,649</b>

**19. Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	<i>Property</i>	
	2024 £	2023 £
Less than one year	61,632	49,562
One to five years	82,176	-
	<b>143,808</b>	<b>49,562</b>

**20. Capital commitments**

At the balance sheet date, the charity had made no capital commitments.

**21. Contingent assets or liabilities**

There are no contingent assets or liabilities.

**22. Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**MEDIA LEGAL DEFENCE INITIATIVE**

England & Wales - Charity number 1128789

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# Accounts

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## **Media Legal Defence Initiative**

*(trading as Media Defence)*

# **Trustees' Annual Report and Financial Statements**

*For the year ended 31 December 2023*

**Registered name:** Media Legal Defence Initiative.

**Registered charity in England and Wales (1128789).**

**A company limited by guarantee in England and Wales (06621203).**

# Contents

<b>Reference and administrative information</b>	<b>3</b>
<b>Trustees' annual report</b>	<b>4</b>
<b>Independent auditor's report</b>	<b>20</b>
<b>Statement of financial activities (incorporating an income and expenditure account)</b>	<b>24</b>
<b>Balance sheet</b>	<b>25</b>
<b>Statement of cash flows</b>	<b>26</b>
<b>Notes to the financial statements</b>	<b>27</b>

# Reference and administrative information

## Company number

06621203

## Country of incorporation

England and Wales

## Charity number

1128789

## Country of registration

England and Wales

## Registered office and operational address

Holborn Gate, 330 High Holborn,  
London WC1V 7QH, United Kingdom

## Key management

Carlos GAIO (Chief Executive Officer)

## Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Sarah BULL (Chair until March 2024)

María Teresa RONDEROS (Chair from March 2024)

David JONES (Vice-Chair from March 2024)

Peter HYDE

Steven FINIZIO

Catherine ANITE

Galina ARAPOVA

Chivonne PRESTON

Victoria DEAN

Elizabeth RIVERA

Matthew FRANCIS (stepped down in July 2023)

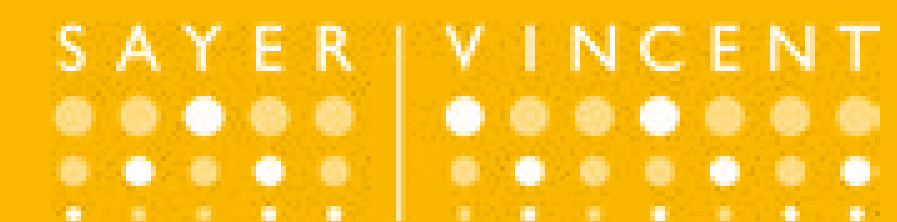
Caroline FROST (stepped down in May 2024)

## Bankers

Triodos Bank  
Deanery Street  
Bristol  
BS1 5AS

Barclays Bank  
1 Churchill Place  
London  
E14 5HP

## Auditor



Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
110 Golden Lane, London, EC1Y 0TG

# Trustees' Annual Report

The trustees present their report and the audited financial statements for the year ended 31 December 2023. The trustees review the aims, objectives and activities of the Media Legal Defence Initiative (hereinafter Media Defence) each year. This report looks at what Media Defence has achieved in the reporting period. The trustees report the success of each key activity and the benefits that Media Defence has brought to those groups of people that it is set up to help. The review also helps the trustees to ensure the charity's aims, objectives and activities remain focused on its stated purposes. Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.



## Objectives and Activities

### Charitable Objectives

Media Defence's charitable objectives are to promote human rights throughout the world, in particular through protecting freedom of speech and the right to free expression, and to advance education in law, including human rights and media law.

### Mission

Media Defence's core mission is to ensure legal protection of journalists and media workers under threat for reporting on issues of public interest, in the belief that freedom of expression is essential to holding power to account.

### Mandate

Media Defence works globally, where there is the greatest need, to ensure legal defence and protection of journalists, citizen journalists and media outlets from legal threats related to their journalism that violate the right to freedom of expression, ensuring that they can continue to report on issues of public interest.

# Trustees' Annual Report

## Main activities

### Emergency Defence

Media Defence provides free emergency legal assistance to journalists and independent media in need across the world. We support the legal defence of journalists and media houses when they are sued or prosecuted, and we help them bring legal action to compel the state to protect their rights where these have been violated, including to investigate abuses and bring perpetrators of attacks to justice. Our assistance can be in the form of a grant to a local lawyer to fund the legal defence of a journalist or media outlet, and/or pro bono legal support by our in-house legal team. We also help identify a suitable lawyer where necessary.

We provide assistance to all requests for emergency legal support that fall within our mandate where we are the only realistic avenue to provide the help required. In the event that we do not have the financial ability to support all cases within our mandate, we prioritise cases where there is a real risk that the case will result in the imprisonment of the journalist concerned, or the case is of potential strategic importance.

### Strategic Litigation

We undertake strategic litigation to improve the climate for press freedom worldwide. We directly represent journalists in cases before influential domestic courts and international tribunals, intervene in cases that are already under way, and we support local lawyers to do the same.

Our strategic litigation priorities are:

- 1) obtaining redress for journalists who have become victims of violence and harassment and
- 2) protecting free speech online. In order to respond to the rapidly changing freedom of expression landscape, we also litigate other strategic cases that offer an important opportunity to advance media freedom standards.



# Trustees' Annual Report

## Main activities

### Local Legal Capacity Building

We build local legal capacity to defend journalists in two ways:

#### 1. Grants to partner organisations

Media Defence provided grants of up to £30,000 in 2023 and added value support to partner organisations in countries or regions where there is a strong need for legal support for journalists and where it can be difficult for independent media to obtain quality and affordable legal support. This support enables them to provide legal defence to journalists in their countries.

By strategically selecting partner organisations in regions around the world and building and strengthening their legal capacity, we are able to establish a more sustainable infrastructure for quality media defence at the national level. Working with and through partner organisations also boosts the availability, speed, value for money and sustainability of legal defence for journalists at a national level. Partners are knowledgeable of domestic laws and the political and cultural context; they are able to move nimbly, providing support faster and with lower cost than would otherwise be possible.

We assess partnership applications on the following criteria:

- The need in the country or region concerned;
- Legal capacity within the applicant organisation;
- Administrative and financial capacity within the applicant organisation;
- The existence of other organisations offering legal defence to journalists and media in the applicant organisation's country;
- Financial need / availability of alternative sources of funding; and
- The applicant organisation's ability to apply and report in English.

#### 2. Training of lawyers

Lawyers are our primary partners in defending the media and it is of paramount importance that they have the expertise necessary to successfully defend journalists under threat. We run litigation surgeries and provide 'on the job' mentoring for lawyers to develop their technical expertise in litigating freedom of expression cases, ultimately building strong legal communities able to defend journalists, citizen journalists and media outlets and promote media freedom through the courts. The trustees have had regard to the Charity Commission's guidance on public benefit. All Media Defence's charitable activities focus on ensuring legal protection of journalists in the belief that freedom of expression is essential to hold those with power to account. They are undertaken to further our charitable purposes for the public benefit. Media Defence does not engage in political campaigning.



# Trustees' Annual Report

## Achievements and Performance



# Highlights of the Year

*Journalists faced increasingly challenging and dangerous circumstances around the world, and the need for legal support to the media continued to grow in 2023.*

**595**  
Total number of active cases\*

**92**  
New emergency defence cases

**70%**  
Case success rate at international mechanisms\*\*

**62**  
Lawyers trained

**176**  
New cases in 2023

**84**  
New strategic cases

**21**  
Number of active partner organisations

We supported journalists and media outlets in 176 new cases in 2023. 84 of these cases were strategic, which means they can generate impact beyond the individual case, with the potential to improve the environment in which the media operates. As litigation can be enduring, these new cases only form a small part of our overall caseload. Our team worked on or monitored a total of 595 cases during the year across more than 70 countries. This represents an increase from 2022 when we worked on 543 cases during the year in 82 countries.

We identified a number of trends and new developments that hamper journalists' ability to gather information or report, and we sought to counter these at national, regional, and international courts.

Over the past few years, the environment in which we are working has continued to worsen and this is reflected in our work. Cases that came to an end in 2023 had an overall success rate of 58%, which is lower than we have seen in previous years. As before, a large proportion of the cases supported in 2023 were not expected to receive a successful outcome at the national level, due to a lack of judicial independence or other challenges in the operating environment. In the majority of instances, however, we must exhaust domestic remedies before we can bring these cases to regional or international courts. It is through international mechanisms that we hope to achieve successful outcomes, and where our success rate is higher.

We worked with 21 funded partners throughout the year, enabling them to provide high quality legal support to journalists and independent media outlets in countries where the need is the highest. A record number of 62 lawyers were trained to provide better legal support to the media. We improved our Resource Hub, where lawyers can access all our training materials and resources on one easy-to-use site. We did this by tailoring the content to our audiences, ensuring that all content is up to date, and launching Spanish modules for lawyers in Latin America.

We improved our ability to meet the growing need for our support in 2023, by welcoming eight new members of staff. We onboarded our first HR & Operations Manager. Our commitment to invest in our staff remains strong as we celebrated the promotion of four staff members who progressed into new roles. We strengthened our relationship with existing funders, recognising that their partnership and support is critical to the achievement of our mission. We were also honoured to welcome 4 new funders during the year. As a result, our income increased significantly, enabling us to undertake more activities for our beneficiaries. We look forward to continuing to work closely with our funding partners to grow our impact and amplify our work.

\* Ongoing cases up to 31 Dec 2023, plus the number of closed cases in 2023  
\*\* Strategic cases closed at international mechanisms in 2023

# Emergency Defence

*We provide emergency defence to journalists and media outlets facing complex and costly lawsuits and other forms of legal intimidation as a result of their reporting. Through grants and pro bono legal support, we ensure that journalists are able to fight back against efforts to silence them.*

## Journalists are facing legal threats alone

Out of all of the cases we supported in 2023, the majority involved individual journalists, including freelance journalists, citizen journalists and bloggers, who work without the support of resourced media outlets. Many of these were digital rights cases, meaning that the journalists were publishing their work online, either on blogs, online newspapers, social media, or other online platforms. Additionally, data from our Journalist Impact Survey indicated an uptick in the closure of independent media outlets across the countries we work in.

A large majority of the individual journalists that we supported in 2023 were under legal threat for their reporting on topics such as corruption and politics. A smaller group amongst these independent journalists were reporting on crime, justice, protests, religion, gender and sexuality, armed conflict, and environmental issues.

These trends show that there is great need to support cases where journalists face costly and complex litigation. In an attempt to silence them, authorities and powerful individuals use multiple lawsuits to threaten critical reporting and harass journalists without the resources to protect themselves.

**92**

**Number of new emergency defence cases**

**329**

**Total active emergency defence cases**

### Most cases by type:

Civil defamation/libel	<b>58</b>
Criminal defamation/libel	<b>37</b>
Other criminal	<b>27</b>
Other Civil	<b>10</b>
Administrative measures/sanctions	<b>8</b>

### Most represented countries:

Brazil	<b>60</b>
Azerbaijan	<b>16</b>
Turkey	<b>12</b>
Cameroon	<b>11</b>
Russian Federation	<b>9</b>
Kenya	<b>8</b>

# Strategic Litigation

*We litigate strategic cases in courts around the world to challenge unjust laws and defend freedom of expression and press freedom.*

We undertake strategic litigation to improve the legal environment in which the media operates. We focus on cases that have the potential to have a meaningful impact, covering a range of issues including online speech, privacy and surveillance, the misuse of criminal laws, arbitrary detention, and violence and impunity.

**84**

Number of new strategic cases

**We took the most strategic cases in:**

<b>Azerbaijan</b>	<b>25</b>
<b>Turkey</b>	<b>12</b>
<b>Brazil</b>	<b>5</b>
<b>Colombia</b>	<b>4</b>
<b>Vietnam</b>	<b>4</b>

**266**

Total active strategic cases

**70%**

Success rate for strategic cases at international mechanisms

**Most cases related to:**

<b>Arbitrary Detention</b>	<b>18</b>
<b>Electronic Crimes</b>	<b>17</b>
<b>Other Criminal</b>	<b>8</b>



# Local Legal Capacity Building

*We build local legal capacity to defend journalists through training lawyers and by supporting local legal centres. With our funding and practical support, our partners can help journalists more quickly and with the benefit of local expertise in countries where the need for our support is very high.*



different teams across Media Defence and provided key insight on freedom of expression issues in Ukraine. The fellowships fostered a mutually beneficial exchange of knowledge and expertise. In Turkey, the Media and Law Studies Association (MLSA) and the Foundation for Society and Legal Studies (TOHAV) continued to defend journalists accused of incitement to terrorism, criminal defamation or anti-State rhetoric for their reporting critical of the government.

In Latin America, we worked with the Fundación para la Libertad de Prensa (FLIP) in Colombia to support journalists who have been physically abused as a result of their work, and to fight legal challenges to rectify or remove online content. We also worked with the Brazilian Association of Investigative Journalism (Abraji) in Brazil. Additionally, we are now working with Propuesta Cívica, an organisation in Mexico - a vital new partnership given the grave risks journalists face in the country.

As part of our Empowering Women in Digital Rights Advocacy Programme (EWDRA) project in sub-Saharan Africa, we extended our partnerships with Le Collectif des Associations Contre l'Impunité au Togo (CACIT) in Togo, Campaign for Free Expression (CFE) in South Africa and Volunteers for Sustainable Development in Africa (VOSIEDA) in West Africa. These organisations protect freedom of expression by providing legal assistance in court to journalists and undertaking precedent-setting legal action.

In 2023, we strengthened our support in Asia, working with the Media Policy Institute. We also welcomed our new partner, Digital Rights Nepal, a leading organisation, known for its commitment to advancing digital rights.

We also support other partner organisations in the Middle East and North Africa, Eastern Europe and South Asia, but they are not named for security reasons.

15

Partner grants approved

1

Litigators' convening for women lawyers

2

New partners funded

466

Cases litigated by partners

3

Litigation surgeries

4

Know-how events

1<sup>st</sup>

Launched our first peer-to-peer mentorship programme:

62

Lawyers trained

2

Fellowships

## Working with Partners around the world

In 2023, we worked in partnership with 21 organisations operating in Europe, Latin America, Africa, Asia and the Middle East and North Africa. Our support enabled our partners to litigate 466 cases across a range of freedom of expression issues, nationally and internationally. In addition to financial support, we provided legal support in a number of cases led by partner organisations.

In Europe, we supported organisations working on pressing media freedom issues. Our partners the Helsinki Foundation for Human Rights in Poland (HFHR), Ossigeno per l'Informazione in Italy, and the Hungarian Civil Liberties Union (HCLU) in Hungary, worked on cases relating to SLAPPs and Pegasus spyware infection. We also supported the efforts of Human Rights Platform (HRP) in Ukraine to continue providing journalists with legal defence, which has proved to be crucial in the context of the war. Further, we hosted two fellows from HRP to strengthen our collaboration. The fellows worked with

# Training of Lawyers

*In 2023, we hosted two in-person litigation surgeries in Southeast Asia and Brazil, welcoming 29 new lawyers to our network.*

Additionally, we hosted events for our existing network. This included one online advanced litigation surgery for women lawyers from East and Southern Africa, a litigators' convening for women lawyers in sub-Saharan Africa, quarterly know-how events and a newly launched peer-to-peer programme.

Our Empowering Women in Digital Rights Advocacy (EWDRA) initiative continued throughout 2023. EWDRA was established in 2021, with the aim of specifically developing legal communities of women lawyers, to defend, promote, and strengthen freedom of expression online.

Through EWDRA we successfully ran women only litigation surgeries in East and sub-Saharan Africa and launched our first one-year, peer-to-peer mentoring programme. This initiative brought together litigation surgery participants with different backgrounds and experiences to share knowledge, and establish cross-regional collaboration.

As part of this EWDRA, we held our first ever women-only litigators convening in South Africa, which brought together 23 participants from 12 countries in sub-Saharan Africa. With a mixture of speakers, presentations, and round table discussions, the convening celebrated open dialogue and learning, deepening understandings of current challenges in digital rights and freedom of expression.

*"This litigators convening was a very enriching experience on the situation of journalists in each country. Several sessions were animated... and from these interesting discussions, new challenges and new ways of protecting journalists were shared."*

– South Africa Litigators Convening, Participant

In 2023, we expanded our litigation surgery programme into Southeast Asia and had our first national litigation surgery in Brazil. For Southeast Asia, we had 17 participants from 8 countries and for Brazil, we had 12 participants from five regions. These litigation surgeries are vital to develop a network of knowledgeable lawyers who can provide high quality legal support to journalists, with Media Defence able to provide funding and added value where needed.

With the growth of our litigation surgeries, we have also updated and expanded our Resource Hub. **The Resource Hub** is not only the basis for our training programme, but it also provides useful information for a wider group of lawyers who require information around freedom of expression and digital rights. In this context, we focused on tailoring our resources to our audience and ensuring that all content is up to date. We also launched modules for Latin America in Spanish to increase accessibility. In 2023, our Resource Hub was accessed 138,048 times, a 15% increase on the previous year. Throughout the year, we also worked on additional resources in multiple languages to reflect emerging trends on digital rights. These will be added to our Resource Hub in the coming year.



# Impact Monitoring 2023 Journalist Impact Survey

In March 2024, we published our 7th Journalist Impact Survey. This survey provides an important opportunity to seek feedback from journalists we supported during the year. The report shares findings and observations on the effectiveness and long-term impact of our legal and financial help, as well as the threats and trends affecting the journalists we support around the world. We are also pleased with the strong feedback about our communications and the quality of our legal support.

We received 25 responses from journalists whose cases – ending in 2023 – we have supported. The journalists come from all of the regions in which we work.

## The quality of our support

The legal advice and support provided by Media Defence was rated excellent and replies reflected an efficient and communicative organisation. Nevertheless, financial support remains crucial for journalists; 25% told us that Media Defence was the only way they could cover the legal fees, with others noting the severe legal penalties they could have potentially faced if they had lost their case. 75% of respondents chose to approach the organisation for support based on recommendations from others. This indicates a high level of trust as journalists are actively seeking our assistance based on positive experiences shared by their peers. 100% of respondents in this year's survey would recommend Media Defence to other journalists in similar situations.

## The success of cases supported

From the responses, 56% won their case at a national or domestic level, and 76% were satisfied or extremely satisfied with the outcome of their case. Significantly, 64% believed that their case had a broader positive impact, either in their country or wider region.

## Our contribution towards journalists being able to continue reporting

100% of respondents continued reporting after their legal case. In addition, we found that journalists are often reporting on multiple issues, highlighting that by continuing to support journalists, we can contribute to a broader media landscape.

## Key findings on threats facing journalists

The survey also reflected concerns that are more widely reflected in our work: that the space for critical reporting is narrowing, violence against journalists is escalating and lawfare tactics remain prevalent. Based on survey responses:

- **84% of respondents believed that they would face some form of legal action in the future as a result of their journalistic activity.**
- **Civil and criminal defamation remain the biggest legal threat, increasing in prevalence by 8% and 16% respectively.**
- **Physical security and online harassment were highlighted. These included threats of sexual assault; smear campaigns; trolling; and intimidation, including of family members.**

**[The full report can be read here.](#)**



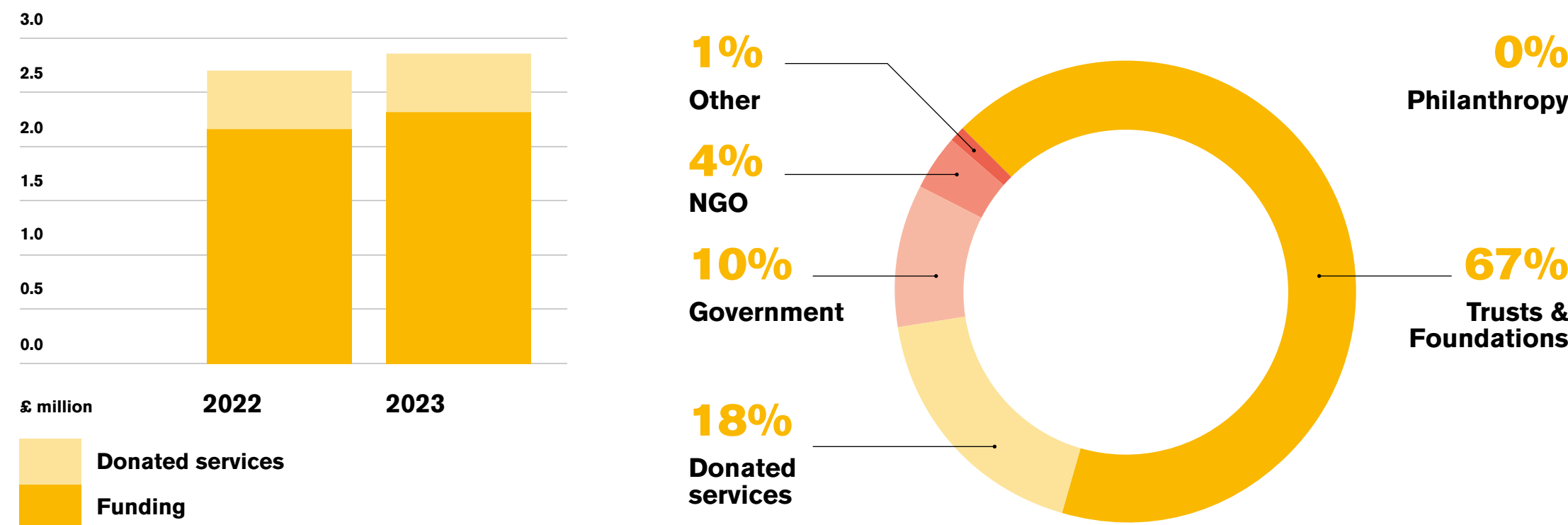
# Financial Review

## Our Spending



# Our Income and Expenditure

## Income



In **2023**, we received total incoming resources of **£2,866,885** of which **£502,310** correspond to donated services. Our overall income from donations increased by **9%**, and financial donations increased by **14%**.

**65%** of incoming resources from donations were restricted to either a region or a theme. **35%** of funding was unrestricted. Donated services constituted **27%** of the restricted donations, compared to **39% in 2022**.

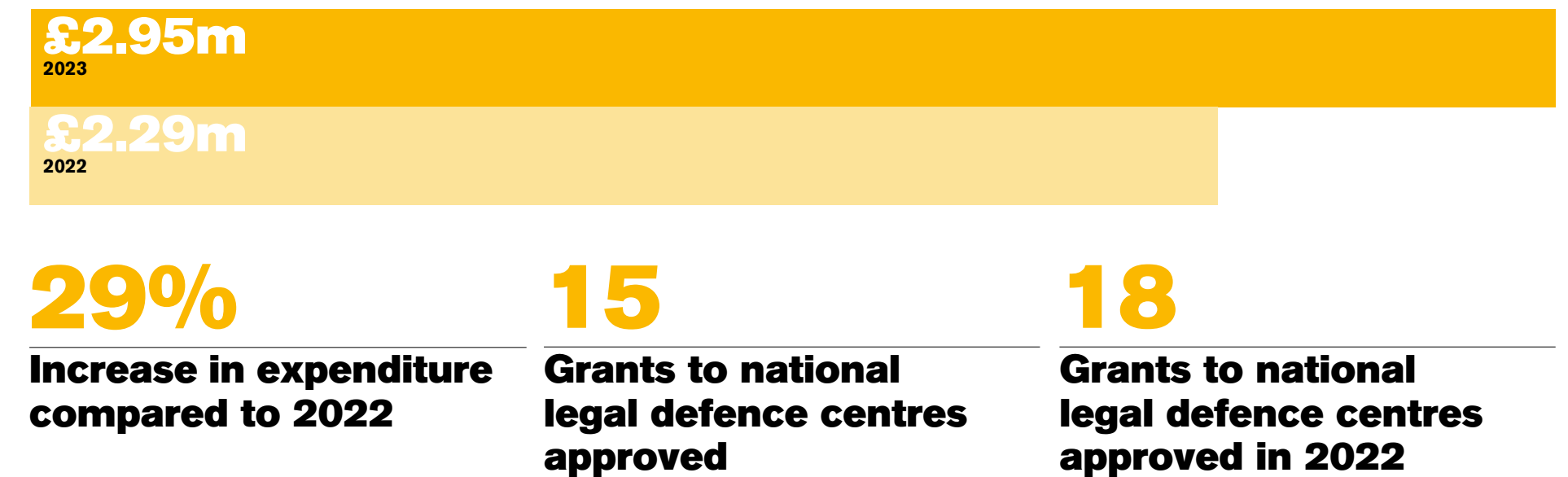
## Overall Picture

**-£0.083m**

Net income / (expenditure)  
for the year

**We closed the year with a net deficit of £82.8k.** This is mostly due to a revaluation loss of **£70k** on our foreign denominated bank accounts at financial year end. The liquidity ratio was **2.0 compared to 3.3 in 2022**.

## Expenditure



**2023** saw a **29%** increase in expenditure from **£2.29 million in 2022, to £2.95 million in 2023**. This year, **31%** of the expenditure was on strategic litigation, **30%** on emergency defence, **23%** on support to NGOs, **12%** was for capacity building and legal training and **4%** on fundraising.

Our total support and governance costs in **2023** were **£498,211**, compared to **£307,242** in **2022**, representing **17%** of our total expenditure (compared to **13%** in **2022**). **4%** of our total expenditure was spent on raising funds, which reflects that 2023 was the third year in which we had a fully staffed development team in place and a subsequent increase in fundraising activity, including donor reporting.

The decrease in the liquidity ratio is due to deferred income brought forward in **2023 (£588k)**.

At the end of **2023**, we carried forward **£1.21 million**, of which **£0.27 million** were restricted funds (funding with a thematic and/or regional restriction) and **£0.94 million** were unrestricted funds (**£0.37 million** of designated reserves and **£0.57 million** of funds carried forward for ongoing activities).

# Financial Review

## Principal risks and uncertainties

The Board of Trustees, management team and staff actively discuss, manage and mitigate risk throughout the year. Media Defence has a risk policy and risk register which are reviewed and updated regularly. Strategic risks are owned by the Board and considered at least annually, while management of other risks is delegated to management who report the effectiveness of key controls to the Board.

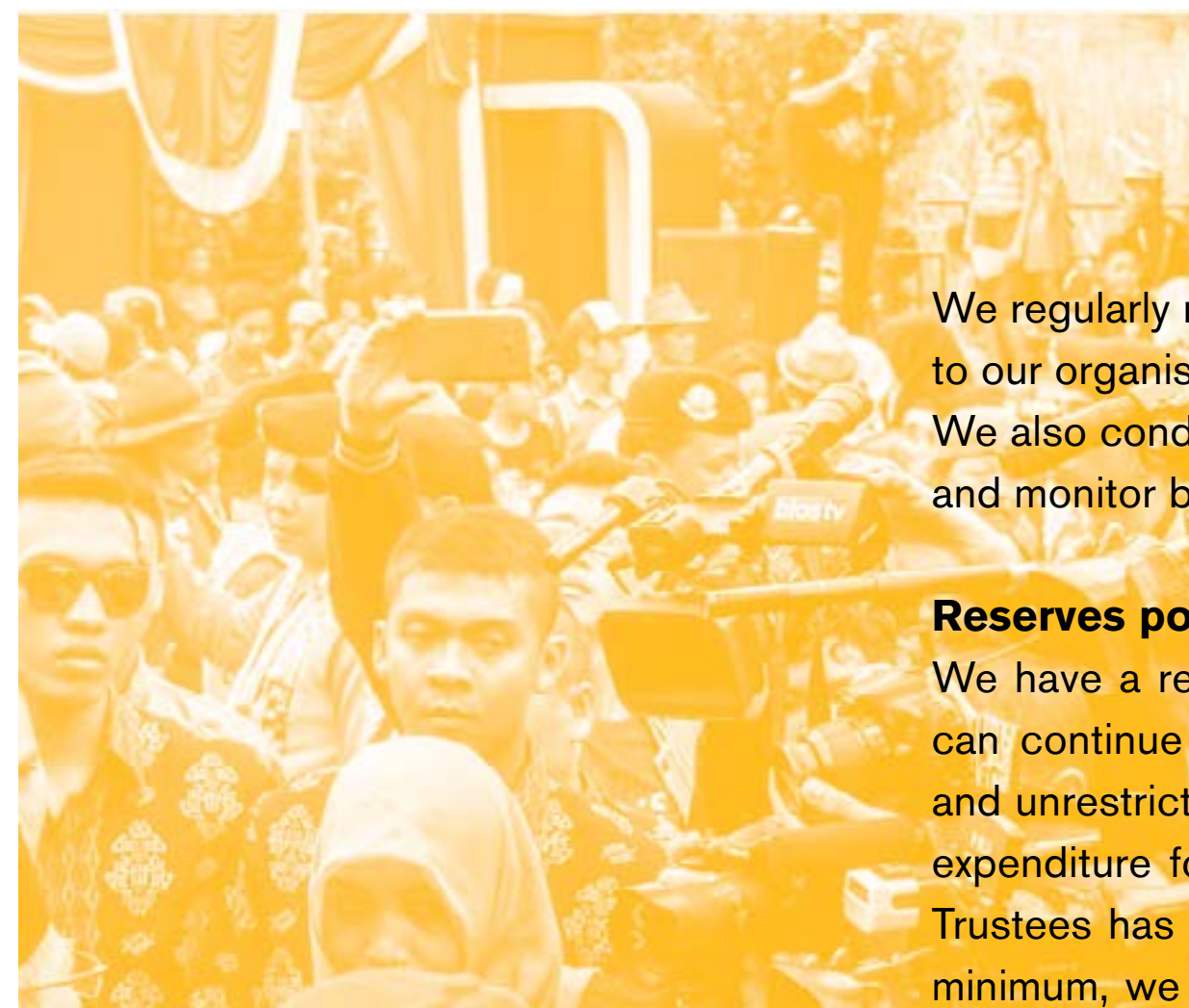
The following risks have the greatest overall potential impact on Media Defence in 2024.

### Cyber Security and Information Technology Risk

The most significant risk currently facing the organisation relates to cyber security and information technology. A malicious cyber-attack could lead to inability to access data and/or loss of data, including information that might endanger our beneficiaries, and loss of funds. We mitigate this risk by performing regular internal and external reviews of digital security threats, upgrading procedures and planning, increasing staff awareness and regular penetration testing of our website.

### Financial risk, including worldwide inflationary pressures

Rising energy and food prices have fuelled higher inflation. While we are not dependant on individual giving and therefore not impacted by a decrease in individual donations, the value of our multi-year funding decreased. At the same time, the demand for our support as well as our operational costs increased. We mitigate this risk by investing in fundraising and communications and by diversifying our funding streams.



We regularly report on our financial performance and position to ensure that the financial risks to our organisation over this strategy period are well understood and appropriately managed. We also conduct periodic reviews of staff salaries and salary scales to ensure staff retention and monitor budgets and forecasts on a monthly basis.

### Reserves policy and going concern

We have a reserves policy, which defines the level of funds that should be held to ensure we can continue to operate. The reserves policy identifies and distinguishes between restricted and unrestricted reserves, and the level of unrestricted reserves held is informed by income and expenditure forecasts based on planned activities and analysis of potential risk. The Board of Trustees has determined that Media Defence requires reserves to be held to ensure, that as a minimum, we can meet any costs of closing the organisation whilst remaining operational for a period of six months, to be able to ethically exit existing agreements, cases and partnerships.

The Board of Trustees set the reserves target at £365,175. This target is reviewed at least annually to ensure it remains relevant to the realities of current operations and the associated risks.

Any unrestricted reserves held above the required amount necessary for meeting costs associated with closure, may be used:

- to fund unexpected expenditure, e.g. if projects overrun, or unplanned events occur;
- to fund shortfalls in income if expected levels are not reached;
- to fund working capital; and
- to allow Trustees resources and time to act promptly in an unforeseen emergency.

Media Defence will not accumulate a level of reserve funding that is greater than that which it judges necessary to provide financial security.

Trustees have made an assessment of the impact of the risks on the charity's operations and have concluded that, despite the wider risks and uncertainties facing large sectors of society, Media Defence has the ability and intention to continue as a going concern. The reasons for this affirmation are:

- Cash flow forecasts for the next 18 months have been reviewed and Media Defence is confident that adequate resources are available to cover foreseeable expenditure;
- Media Defence has adequate reserves to cover any unrealised expected funding; and
- Media Defence has adequate management, programme and support expertise in place to discharge the day-to-day and long-term programme of activities.

# Plans for the Future

As outlined previously, our 2020-2024 strategy is aimed at magnifying our impact by increasing and deepening the support we offer to our partners. This support will enhance the availability of quality legal defence for journalists around the world and the coordination of strategic litigation on press freedom and freedom of expression. We continue to provide emergency legal defence to journalists and media organisations around the world in countries where we do not yet have partners and where we are the only realistic avenue to provide the assistance required. We also continue to pursue high-impact strategic litigation to win landmark cases, clarifying or changing laws, bringing them in line with international standards on freedom of expression.



# Structure, Governance and Management



Media Legal Defence Initiative, trading as Media Defence, is a company limited by guarantee, incorporated 16 June 2008, as amended 19 November 2012, and was registered as a charity on 24 March 2009. The company is governed under its Articles of Association, which sets out its objects and powers. Media Legal Defence Initiative is an independent and autonomous UK charity. Media Defence is governed by a Board of Trustees. The Board of Trustees is currently composed of 9 members.

The trustees set the strategic aims and directions for the organisation. They also partner grants made by the charity. The chair of the Board approves grants of amounts over £5,000, on the recommendation of the CEO. Media Defence's UK-based staff carry out day-to-day operations. This includes decisions on financial support for the defence of individual journalists up to a maximum of £5,000. The trustees of Media Defence meet once every three months and receive detailed reports to retain effective control over the organisation and to monitor the work of the CEO and team.

The Board held three advisory committees which also met at least quarterly to support it in its oversight role:

- The Finance, Risk and Audit Committee, to monitor the financial health of the organisation as well as risk management and compliance.
- The Governance Committee, to support the review of and recommendations on the governance of the organisation, trustee recruitment and policy development.
- The Development Committee, to support fundraising and communications.

Media Defence determines its resource requirements in a thorough financial planning process, which comprises an annual review and approval of detailed plans and budget, and a mid-year review, in addition to quarterly forecasting. The trustees empower the chair to monitor, control and ensure delivery of the plans within the resources available. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

## Appointment of trustees

Under Media Defence's Articles of Association, the first directors of the company became its first trustees when the charity was registered on 24 March 2009. Additional trustees are selected and appointed by the board. Trustees are appointed for a three-year term under the Articles of Association and can serve a maximum of two consecutive terms. They are then eligible for re-appointment following at least a one-year absence from the position.

## Trustee induction and training

Trustees are familiar with either the fields of charity finance/management, law, human rights and/or journalism and undergo an induction on their role and responsibilities as well as the work of the Media Defence. On appointment, trustees are provided with the Articles of Association of Media Defence, a Trustee Handbook and a copy of the Charity Commission's guidance on the role and responsibilities of trustees. Trustees have a responsibility to attend appropriate training in order for them to perform their legal duties. The trustees are offered training opportunities throughout the year.

## Remuneration policy for key management personnel

The trustees have specific responsibility for remuneration matters. They make final recommendations on annual increases to the salary budget through the budget setting process for the forthcoming financial year. The trustees make decisions on starting salaries for a new CEO. The CEO makes decisions on starting salaries for new staff based on job function and market conditions prevailing in the location of the job and the Media Defence Job Evaluation Framework and Salary Scale. The CEO makes decisions on performance related increases for existing staff subject to approval of the budget by the Board. The Job Evaluation Framework and Salary Scale is periodically reviewed, including on the basis of external market benchmarking.

## Employee information

Media Defence's staff is integral to the meaningful work that we do and the delivery of our charitable objects. The staff is led by the CEO and comprises legal, finance, monitoring and evaluation, capacity building, fundraising, communication and grant making specialists. Media Defence provides its staff with training to ensure skills are kept up to date and has in place a range of mechanisms to ensure smooth operational functioning.

# Structure, Governance and Management

In 2023 we welcomed a new Human Resources and Operations Manager, a Finance and Operations Director, one Legal Officer, one Senior Legal Officer, and one Grants Officer. The Capacity Building Officer was promoted to Capacity Building Manager, the Senior Finance Officer was promoted to Finance Manager, and one Senior Legal Officer was promoted to Lawyer. Also, the Senior Legal Manager became the CEO in March.

## Statement of responsibilities of the trustees

The trustees (who are also directors of Media Defence for the purpose 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).

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 judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2023 was 10 (2022: 12). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the Charity.

## Auditor

Sayer Vincent LLP was the charitable company's auditor during the year. The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 29th May 2024 and signed on their behalf by:

## **Maria Teresa Ronderos**

Chair of the Board of Trustees

# Independent auditor's report

## to the members of Media Legal Defence Initiative

### Opinion

We have audited the financial statements of Media Legal Defence Initiative (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Media Legal Defence Initiative's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# Independent auditor's report

## to the members of Media Legal Defence Initiative

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

# Independent auditor's report

## to the members of Media Legal Defence Initiative

### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the finance committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - » Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - » The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**09/07/2024**

### **Jonathan Orchard (Senior statutory auditor)**

for and on behalf of

**Sayer Vincent LLP, Statutory Auditor**

110 Golden Lane, LONDON, EC1Y 0TG

# Financial Statements



**Media Legal Defence Initiative (Trading as Media Defence)**  
**Statement of financial activities (incorporating an income and expenditure account)**  
**For the year ended 31 December 2023**

	Note	Unrestricted	Restricted	2023 Total	Unrestricted	Restricted	2022 Total
Income from:		£	£	£	£	£	£
Donations and legacies	2	984,625	1,865,528	2,850,153	1,298,581	1,241,661	2,540,242
Investments		12,557	-	12,557	43	-	43
Unrealised gains on foreign currency revaluation		-	-	-	98,216	-	98,216
Other		4,174	-	4,174	3,547	-	3,547
<b>Total income</b>		<b>1,001,356</b>	<b>1,865,528</b>	<b>2,866,885</b>	<b>1,400,387</b>	<b>1,241,661</b>	<b>2,642,048</b>
<b>Expenditure on:</b>	3						
Raising funds		103,301	3,070	106,371	100,529	149	100,678
Charitable activities							
Support to Individuals for Legal Defence	3	540,805	339,879	880,683	325,523	238,514	564,037
Support to NGOs for Legal Justice	3	179,418	515,817	695,235	154,957	363,163	516,684
Support for training & capacity building	3	148,922	195,759	344,681	145,489	192,102	266,020
Strategic Litigation	3	210,194	712,536	922,731	167,678	601,838	769,516
<b>Total expenditure</b>		<b>1,182,639</b>	<b>1,767,062</b>	<b>2,949,701</b>	<b>894,176</b>	<b>1,395,766</b>	<b>2,289,942</b>
Net income / (expenditure) for the year	5	(181,283)	98,466	(82,817)	506,211	(154,105)	352,106
Transfers between funds		1,971	(1,971)	-	15,879	(15,879)	-
Net movement in funds		(179,312)	96,495	(82,817)	522,090	(169,984)	352,106
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,123,073	169,355	1,292,428	600,983	339,339	940,322
<b>Total funds carried forward</b>		<b>943,761</b>	<b>265,850</b>	<b>1,209,611</b>	<b>1,123,073</b>	<b>169,355</b>	<b>1,292,428</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Movements in funds are disclosed in Note 16 to the financial statements.

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Balance sheet**  
**As at 31 December 2023**

Company no. 06621203

	Note	2023	2022
		£	£
<b>Fixed assets:</b>			
Tangible fixed assets	10	-	9,441
<b>Current assets:</b>			
Debtors	11	283,129	63,034
Cash at bank and in hand	18	2,161,701	1,778,089
		2,444,830	1,841,123
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	12	1,244,619	558,136
<b>Net current assets</b>		-	1,282,987
<b>Total net assets</b>	15	-	1,292,428
<b>The funds of the charity:</b>			
Restricted income funds	16.i		169,355
Unrestricted income funds:	16.ii		
Designated funds		365,175	365,175
General funds		578,586	757,898
Total unrestricted funds		943,761	1,123,073
<b>Total charity funds</b>		1,209,611	1,292,428

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the trustees on 29 May 2024 and signed on their behalf by Maria Teresa Ronderos.

**MARIA TERESA RONDEROS**  
Chair of the Board of Trustees

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Statement of cash flows**  
**For the year ended 31 December 2023**

	Note	2023		2022	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Net cash provided by operating activities	17	-	378,602	-	237,867
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		12,557	-	43	-
Purchase of fixed assets		(7,546)	-	(7,721)	
Loss on disposal		-	-	-	
Net cash (used in)/provided by investing activities			5,011		(7,678)
Change in cash and cash equivalents in the year		-	383,612	-	230,189
Cash and cash equivalents at the beginning of the year		-	1,778,089	-	1,547,900
Cash and cash equivalents at the end of the year	18		2,161,701		1,778,089

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2023**

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**1 Accounting Policies**

**a) Statutory information**

Media Legal Defence Initiative is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 5 Chancery Lane, London. WC2A 1LG

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees' report contains information on the risks of cyber security and IT failure, worldwide inflationary pressures and the loss of donor funding. The Trustees have concluded that, despite these risks and the wider risks and uncertainties facing large sectors of society, the charity has taken the relevant measures to mitigate the impact of these risks and uncertainties on its operations.

The Trustees are confident that the charity has the ability and intention to continue as a going concern because adequate resources are available.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**1 Accounting Policies (continued)**

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of legal defence to individual, legal justice support to NGOs, support for training and capacity building and support towards strategic litigation undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2023**

**1 Accounting Policies (continued)**

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

- Support to Individuals for Legal Defence **36%**
- Support to NGOs for Legal Justice **25%**
- Strategic Litigation **25%**
- Support for Training & Capacity Building **14%**

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

**j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment **3 years**
- Fittings and Office equipment **4 years**

**l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

**1 Accounting Policies (continued)**

**m) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

**n) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**o) Pensions**

MLDI will match pension contribution for individuals from 5% up to 8% of employees' qualifying earnings.

**p) Foreign currency translations**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the actual rate of exchange. Exchange differences are taken into account in arriving at the net incoming resources for the year.

**2 Income from donations and legacies**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2023 Total</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Gifts & Donations	984,625	1,363,219	<b>2,347,844</b>	2,056,515
Donated services	-	502,310	<b>502,310</b>	483,727
	984,625	1,865,528	<b>2,850,153</b>	2,540,242

In 2022 there were unrestricted gifts and donations of £1,298,581, the balance of donations and legacies were restricted.

Donated services are comprised of pro-bono legal support services and are calculated on the basis of the value of the service to Media Defence.

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2023**

**3a Analysis of expenditure (Current year)**

Charitable activities

	Note	Fundraising £	Support to Individuals for Legal Defence £	Support to NGOs for legal justice £	Support for training & capacity building £	Strategic litigation £	Governance costs £	Support costs £	2023 Total £	2022 Total £
Staff Costs	6	87,248	251,684	125,843	167,790	125,843	41,948	125,843	<b>926,199</b>	864,806
Other Staff Costs		-	10,915	5,458	7,277	5,458	1,819	5,458	<b>36,385</b>	30,384
Grants payable	4a	-	437,016	438,525	700,000	644,467	700,000	-	<b>1,520,007</b>	1,096,214
Translation services		-	-	-	-	14,156	-	-	<b>14,156</b>	5,067
Fundraising costs		19,123	-	-	-	-	-	-	<b>19,123</b>	7,305
Volunteers' expenses		-	1,713	856	1,141	856	285	856	<b>5,707</b>	6,761
Travel and subsistence		-	-	-	-	7,398	-	34,807	<b>42,205</b>	6,997
Meetings and events		-	-	-	85,613	-	-	-	<b>85,613</b>	95,775
Marketing and promotion		-	-	-	-	-	-	8,660	<b>8,660</b>	6,290
Monitoring, Evaluation & Research		-	-	-	13,111	-	-	-	<b>13,111</b>	37,088
Premises		-	-	-	-	-	-	44,731	<b>44,731</b>	44,407
Depreciation		-	-	-	-	-	-	7,587	<b>7,587</b>	3,620
Office costs		-	-	-	-	-	-	81,987	<b>81,987</b>	65,998
Bank Charges & Exchange losses		-	-	-	-	-	-	72,274	<b>72,274</b>	2,326
Board expenses		-	-	-	-	-	-	9,327	<b>9,327</b>	3,259
Audit and accountancy		-	-	-	-	-	10,920	4,782	<b>15,702</b>	10,512
Legal and professional		-	-	-	-	-	-	46,928	<b>46,928</b>	3,133
<b>Sub-Total</b>		<b>106,371</b>	<b>701,328</b>	<b>570,682</b>	<b>274,932</b>	<b>798,178</b>	<b>54,972</b>	<b>443,239</b>	<b>2,949,701</b>	2,289,942
Support costs		-	159,565	110,810	62,054	110,811	-	(443,239)		
Governance costs		-	19,790	13,743	7,696	13,743	(54,972)	-		
<b>Total expenditure 2023</b>		<b>106,371</b>	<b>880,683</b>	<b>695,235</b>	<b>344,681</b>	<b>922,731</b>	-	-	<b>2,949,701</b>	
Total expenditure 2022		100,678	564,037	518,120	337,591	769,516	-	-		2,289,942

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2023**

3b Analysis of expenditure (prior year)

	Note	Fundraising £	Charitable activities					Governance costs £	Support costs £	2022 Total £
			Support to Individuals for Legal Defence £	Support to NGOs for legal justice £	Support for training & capacity building £	Strategic litigation £				
Staff Costs	6	93,373	231,430	115,715	154,286	115,715	38,572	115,715	<b>864,806</b>	
Other Staff Costs		-	9,114	4,558	6,077	4,558	1,519	4,558	<b>30,384</b>	
Grants payable	4a	-	210,857	320,022	-	565,335	-	-	<b>1,096,214</b>	
Translation services		-	-	-	-	5,067	-	-	<b>5,067</b>	
Fundraising costs		7,305	-	-	-	1,014	-	-	<b>7,305</b>	
Volunteers' expenses		-	2,029	1,014	1,352	1,016	338	1,014	<b>6,761</b>	
Travel and subsistence		-	-	-	-	-	-	5,981	<b>6,997</b>	
Meetings and events		-	-	-	95,775	-	-	-	<b>95,775</b>	
Marketing and promotion		-	-	-	-	-	-	6,290	<b>6,290</b>	
Monitoring, Evaluation & Research		-	-	-	37,088	-	-	-	<b>37,088</b>	
Premises		-	-	-	-	-	-	44,407	<b>44,407</b>	
Depreciation		-	-	-	-	-	-	3,620	<b>3,620</b>	
Office costs		-	-	-	-	-	-	65,998	<b>65,998</b>	
Bank Charges & Exchange losses		-	-	-	-	-	-	-	<b>2,326</b>	
Board expenses		-	-	-	-	-	3,259	-	<b>10,512</b>	
Audit and accountancy		-	-	-	-	-	10,512	-	<b>3,133</b>	
Legal and professional		-	-	-	-	-	-	3,133		
<b>Sub-Total</b>		<b>100,678</b>	<b>453,430</b>	<b>441,309</b>	<b>294,578</b>	<b>692,705</b>	<b>54,200</b>	<b>253,042</b>	<b>2,289,942</b>	
Support costs		-	91,095	63,261	35,425	63,261	-	(253,042)		
Governance costs		-	19,512	13,550	7,588	13,550	(54,200)	-		
<b>Total expenditure 2022</b>		<b>100,678</b>	<b>564,037</b>	<b>518,120</b>	<b>337,591</b>	<b>769,516</b>	<b>-</b>	<b>-</b>	<b>2,289,942</b>	

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2023**

**4a Grant making**

Cost	Grants to institutions £	Grants to individuals £	2023 £	2022 £
Support to Individuals for Legal Defence	-	437,016	<b>437,016</b>	301,952
Support to NGOs for Legal Justice	438,525	-	<b>438,525</b>	383,283
Support for Training & Capacity Building	-	-	-	35,425
Strategic Litigation	502,310	142,157	<b>644,467</b>	628,596
At the end of the year	940,834	579,173	<b>1,520,007</b>	1,349,256

**4b Grant making prior year**

Cost	Grants to institutions £	Grants to individuals £	Support costs £	2022 £
Support to Individuals for Legal Defence	-	210,857	91,095	<b>301,952</b>
Support to NGOs for Legal Justice	320,022	-	63,261	<b>383,283</b>
Support for Training & Capacity Building	-	-	35,425	<b>35,425</b>
Strategic Litigation	483,727	81,608	63,261	<b>628,596</b>
At the end of the year	803,749	292,465	253,042	<b>1,349,256</b>

Grants are provided to individuals and institutions from MLDI based on the charitable objectives of the organisation and with consideration for affordability.

MLDI has a listing of the partner organisations with which it works on its website. MLDI does not provide the detail of the amounts given to individual institutions as it believes these could prejudice the furtherance of the charitable objectives of MLDI and the recipient.

**5 Net Income for the year**

This is stated after charging / crediting:

	2023 £	2022 £
Depreciation	<b>7,587</b>	3,620
Operating lease rentals:		
Property and Equipment	<b>43,459</b>	43,390
Auditors' remuneration (excluding VAT):		
Audit	<b>9,100</b>	8,195
Foreign exchange (gains) / losses	<b>69,731</b>	(98,216)

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	<b>807,078</b>	746,079
Social security costs	<b>90,947</b>	96,220
Employer's contribution to defined contribution pension schemes	<b>28,174</b>	22,507
	<b>926,199</b>	864,806

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2023**

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)**

	2023	2022
	No.	No.
£60,000 - £69,999	-	-
£70,000 - £79,999	3	2
£80,000 - £89,999	-	1

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £320,472 (2022: £89,626).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses/development was £6927 (2022: £5233).

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 17.8 (2022: 17).

**8 Related party transactions**

In 2022, Media Defence appointed a trustee to the Board, who founded a recipient of Media Defence's Support for NGOs. In 2023, a grant was approved by the Board for £30,000 (2022: £20,000).

In 2022, there was some pro bono support provided by the law firm of one of our trustees, Steve Finizio, who is a partner at Wilmer Cutler Pickering Hale and Dorr LLP (2023: £195k; 2022:£467k).

One of our Trustees, Catherine Anite, serves on the Board of Directors at the International Centre for Not-For-Profit Law (INCL). INCL gave grants worth £131k to Media Defence in 2023 (2022: £91k).

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**10 Tangible fixed assets**

Cost or valuation	Fittings and Office equipment	Computer equipment	Total
	£	£	£
At the start of the year	8900	13,798	<b>22,698</b>
Additions in year	-	7,546	<b>7,546</b>
Disposals in year	-	-	-
At the end of the year	8900	21,344	<b>30,244</b>

**Depreciation**

At the start of the year	6,280	6,977	<b>13,257</b>
Charge for the year	1,672	5,915	<b>7,587</b>
Eliminated on disposal	-	-	-
At the end of the year	7,952	12,892	<b>20,844</b>

**Net book value**

At the end of the year	948	8,452	<b>9,400</b>
At the start of the year	2,620	6,821	9,441

All of the above assets are used for charitable purposes.

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2023**

**11 Debtors**

	2023 £	2022 £
Grants Receivable	263,887	-
Other Debtors	12,925	42,507
Prepayments	6,316	20,527
	<b>283,129</b>	63,034

**12 Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade Creditors	4,189	23,042
Other Creditors	31,591	11,981
Grants Payable	547,144	508,855
Deferred Income	587,963	-
Accruals	73,732	14,258
	<b>1,244,619</b>	558,136

**13 Deferred income**

There was no deferred income for 2023 activities received in 2022.

	2023 £	2022 £
Balance at the beginning of the year	-	187,744
Amount released to income in the year	-	(187,744)
Amount deferred in the year	587,963	-
Balance at the end of the year	<b>587,963</b>	-

**14 Pension Scheme**

MLDI matches Employee's Pension contributions from 5% and up to 8% of qualifying earnings.

**15a Analysis of net assets between funds (current year)**

	General unrestricted £	Designated £	Restricted £	Total Funds £
Tangible fixed assets	9,400	-	-	<b>9,400</b>
Net current assets	569,186	365,175	265,850	<b>1,200,211</b>
<b>Net assets at the end of the year</b>	<b>578,586</b>	<b>365,175</b>	<b>265,850</b>	<b>1,209,611</b>

**15b Analysis of net assets between funds (prior year)**

	General unrestricted £	Designated £	Restricted £	Total Funds £
Tangible fixed assets	9,441	-	-	<b>9,441</b>
Net current assets	748,457	365,175	169,355	<b>1,282,987</b>
<b>Net assets at the end of the year</b>	<b>757,898</b>	<b>365,175</b>	<b>169,355</b>	<b>1,292,428</b>

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2023**

**16a Movements in funds (current year)**

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
<b>16.i Restricted funds:</b>					
Adessium	57,652	129,358	(152,496)	-	34,514
Donated Services	-	502,310	(502,310)	-	-
DRL EWDRA	(36,435)	248,228	(157,721)	-	54,072
Evan Cornish Foundation	2,000	-	(2,000)	-	-
Ford Foundation	112,726	156,633	(189,390)	-	79,969
ICNL (CAIP)	33,309	130,756	(140,944)	-	23,121
IWPR (DFID)	-	640	-	-	640
Limelight Foundation	6,198	132,000	(104,954)	-	33,244
National Endowment for Democracy (NED)	(21,578)	177,910	(157,758)	-	(1,426)
Other - Rtd/cncl'd Grants	11,936	-	-	(1,101)	10,835
Thomson Reuters Foundation	-	21,904	(20,632)	(1,272)	-
UNESCO	3,547	12,200	(16,226)	(116)	(595)
Fred Foundation	-	65,285	(41,087)	-	24,199
USSD DRL	-	-	(769)	518	(251)
Digital Freedom Fund	-	8,940	(1,411)	-	7,529
IFEX	-	5,806	(5,806)	-	-
INIFL	-	34,877	(34,877)	-	-
FPU	-	142,504	(142,504)	-	-
HIVOS 2023	-	91,177	(91,177)	-	-
Law Society	-	5,000	(5,000)	-	-
<b>Total restricted funds</b>	169,355	1,865,528	(1,767,062)	(1,971)	265,850
<b>16.ii Unrestricted funds:</b>					
Designated funds	365,175	-	-	-	365,175
General funds	757,898	1,001,356	(1,182,639)	1,971	578,586
<b>Total unrestricted funds</b>	1,123,073	1,001,356	(1,182,639)	1,971	943,761
<b>Total funds</b>	1,292,428	2,866,885	(2,949,701)	-	1,209,611

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2023**

**16b Movements in funds (prior year)**

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
<b>16.i Restricted funds:</b>					
Adessium	42,032	86,222	(70,602)	-	57,652
Donated Services	-	483,727	(483,727)	-	-
Dow Jones	-	7,356	(7,356)	-	-
DRL EWDR	14,850	156,729	(207,372)	(642)	(36,435)
Evan Cornish Foundation	-	5,000	(3,000)	-	2,000
Ford Foundation	133,200	233,407	(253,881)	-	112,726
Hivos 2022	-	85,093	(85,093)	-	-
ICNL (CAIP)	32,389	90,842	(81,750)	(8,172)	33,309
IWPR (DFID)	4,589	-	(3,357)	(1,232)	-
KAS LATAM	8,527	8,485	(16,527)	(485)	-
Limelight Foundation	-	83,557	(77,359)	-	6,198
Matrix Causes	1,250	-	-	(1,250)	-
National Endowment for Democracy (NED)	66,253	(16,809)	(71,022)	-	(21,578)
Other - Rtd/cncl'd Grants	10,362	-	473	1,101	11,936
Thomson Reuters Foundation	-	-	(1,272)	1,272	-
UNESCO	116	26,897	(23,466)	-	3,547
USSD DRL	25,771	(8,845)	(10,455)	(6,471)	-
<b>Total restricted funds</b>	<b>339,339</b>	<b>1,241,661</b>	<b>(1,395,766)</b>	<b>(15,879)</b>	<b>169,355</b>
<b>16.ii Unrestricted funds:</b>					
Designated funds	357,500	-	-	7,675	365,175
General funds	243,483	1,400,387	(894,176)	8,204	757,898
<b>Total unrestricted funds</b>	<b>600,983</b>	<b>1,400,387</b>	<b>(894,176)</b>	<b>15,879</b>	<b>1,123,073</b>
<b>Total funds</b>	<b>940,322</b>	<b>2,642,048</b>	<b>(2,289,942)</b>	<b>-</b>	<b>1,292,428</b>

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2023**

**16.i Purposes of restricted funds**

Adessium - Support to ensure legal protection of journalists, citizen journalists and media outlets in Europe  
 Donated Services - free legal services provided in support of strategic cases, website design, wellbeing support and capacity building.  
 Dow Jones - support legal defence to independent media, journalists and bloggers facing criminal charges for their reporting  
 US State Department - develop legal communities to defend, promote and strengthen freedom of expression online.  
 Evan Cornish Foundation- Legal Defence for Journalists Under Threat  
 Ford Foundation - legal assistance to journalists, bloggers and independent media under oppression  
 Hivos - legal defence to online media and bloggers  
 IWPR -to explore the freedom of expression landscape in three countries in the MENA region  
 KAS - Rule of law factsheets, amicus briefs in Latin America.  
 Limelight Foundation - Support to ensure legal protection of journalists, citizen journalists and media outlets in Europe  
 National Endowment for Democracy - Defending Independent Media and Protecting at-risk Journalists.  
 Thomson Reuters Foundation-Building Resilient and Independent Media Ecosystems  
 UNESCO - support for a free and safer environment for journalist  
 Matrix Causes - Translation Costs.  
 Digital Freedom Fund - Challenging Spyware and Surveillance against Journalists in Europe .  
 IFEX -Protecting journalists globally through a collaborative stakeholder movement.  
 INIFL- Foster a global network of legal communities defending freedom of expression online in internet-repressive countries.  
 FPU -Provide legal help to journalists,citizen journalists and media across the world.  
 Law Society -Developing our resource hub

**16.ii Purposes of unrestricted funds**

Designated funds - maintained to ensure any significant financial risks to Media Defence are mitigated.  
 General funds - provided by the following funders: Craig Newmark Philanthropies, Open Society Foundations, Luminate and Wellspring.

**17 Reconciliation of net income to net cash flow from operating activities**

	2023 £	2022 £
Net Income for the reporting period (as per the statement of financial activities)	(82,817)	352,106
Depreciation charges	7,587	3,620
Dividends, interest and rent from investments	(12,557)	(43)
Decrease/(increase) in debtors	(220,095)	(14,476)
Increase / (decrease) in creditors	686,483	(103,340)
Net cash provided by / (used in) operating activities	378,602	237,867

**18 Analysis of cash and cash equivalents**

Cost or valuation	At 1 January 2023 £	Cash flows £	Other changes £	At 31 December 2023 £
Cash in hand	1,332,907	381,409	-	1,714,316
Notice deposits (less than three months)	445,182	2,203	-	447,385
Total cash and cash equivalents	1,778,089	383,612	-	2,161,701

**Media Legal Defence Initiative (Trading as Media Defence)**  
**Notes to the financial statements**  
**For the year ended 31 December 2023**

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**19 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods.

	Property	
	2023	2022
	£	£
Less than one year	49,562	49,562
One to five years	-	16,521
	49,562	66,083

**20 Capital commitments**

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At the balance sheet date, the charity had made no capital commitments.

**21 Contingent assets or liabilities**

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There are no contingent assets or liabilities.

**22 Legal status of the charity**

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The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**MEDIA LEGAL DEFENCE INITIATIVE**

England & Wales - Charity number 1128789

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# Accounts

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**Registered name: Media Legal Defence Initiative.**  
**Registered charity in England and Wales (1128789).**  
**A company limited by guarantee in England and Wales (06621203).**

# **Trustees' Annual Report and Financial Statements**

**For the year ended 31 December 2022**

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# Contents

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Reference and administrative information	<b>3</b>
Trustees' annual report	<b>4</b>
Independent auditor's report	<b>21</b>
Statement of financial activities (incorporating an income and expenditure account)	<b>24</b>
Balance sheet	<b>25</b>
Statement of cash flows	<b>26</b>
Notes to the financial statements	<b>27</b>

# Reference and administrative information

**Company number**  
**Country of incorporation**

06621203  
England and Wales

**Charity number**  
**Country of registration**

1128789  
England and Wales

**Registered office**  
**and operational address**

5 Chancery Lane, London, WC2A 1LG

**Trustees**

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Sarah BULL (Chair)  
Matthew FRANCIS (Chair of the Finance, Risk and Audit Committee)  
David JONES  
Steven FINIZIO  
Caroline FROST  
Catherine ANITE  
María Teresa RONDEROS  
Galina ARAPOVA (from March 2022)  
Peter HYDE (from August 2022)  
Chivonne PRESTON (from August 2022)  
Victoria DEAN (from October 2022)  
Elizabeth RIVERA (from October 2022)  
Smita SHAH (resigned from the board in February 2022) and  
Richard BROPHY (resigned from the board in August 2022).

**Key management**

Alinda VERMEER (Chief Executive Officer until February 2023)  
Carlos GAIO (Chief Executive Officer from March 2023)

**Bankers**

Triodos Bank	Barclays Bank
Deanery Street	1 Churchill Place
Bristol	London
BS1 5AS	E14 5HP

**Auditor**



Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108-114 Golden Lane, London, EC1Y 0TL

# Trustees' Annual Report

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The trustees present their report and the audited financial statements for the year ended 31 December 2022.

The trustees review the aims, objectives and activities of the Media Legal Defence Initiative (hereinafter Media Defence) each year. This report looks at what Media Defence has achieved in the reporting period. The trustees report the success of each key activity and the benefits that Media Defence has brought to those groups of people that it is set up to help. The review also helps the trustees to ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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## Objectives and Activities

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### Charitable Objectives

Media Defence's charitable objectives are to promote human rights throughout the world, in particular through protecting freedom of speech and the right to free expression, and to advance education in law, including human rights and media law.

### Mission

Media Defence's core mission is to ensure legal protection of journalists and media workers under threat for reporting on issues of public interest, in the belief that freedom of expression is essential to holding power to account.

### Mandate

Media Defence works globally, where there is the greatest need, to ensure legal defence and protection of journalists, citizen journalists and media outlets from legal threats related to their journalism that violate the right to freedom of expression, ensuring that they can continue to report on issues of public interest.

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## **Main activities**

### **Emergency Defence**

Media Defence provides free emergency legal assistance to journalists and independent media in need across the world. We support the legal defence of journalists and media houses when they are sued or prosecuted, and we help them bring legal action to compel the state to protect their rights where these have been violated, including to investigate abuses and bring perpetrators of attacks to justice.

Our assistance can be in the form of a grant to a local lawyer to fund the legal defence of a journalist or media outlet, and/or pro bono legal support by our in-house legal team. We also help identify a lawyer where necessary.

We provide assistance to all requests for emergency legal support that fall within our mandate where we are the only realistic avenue to provide the help required. In the event that we do not have the financial ability to support all cases within our mandate, we prioritise cases where there is a real risk that the case will result in the imprisonment of the journalist concerned, or the case is of potential strategic importance.

### **Strategic Litigation**

We undertake strategic litigation to improve the climate for press freedom worldwide. We directly represent journalists in cases before influential domestic courts and international tribunals, intervene in cases that are already under way, and we support local lawyers to do the same.

Our strategic litigation priorities are: 1) obtaining redress for journalists who have become victims of violence and harassment and 2) protecting free speech online. In order to respond to the rapidly changing freedom of expression landscape, we also litigate other strategic cases that offer an important opportunity to advance media freedom standards.

### **Local Legal Capacity Building**

We build local legal capacity to defend journalists in two ways:

#### **1. Grants to partner organisations**

Media Defence provided grants of up to £25,000 in 2022 and added value support to partner organisations in countries or regions where there is a strong need for legal support for journalists and where it can be difficult for independent media to obtain quality and affordable legal support. This support enables them to provide legal defence to journalists in their countries.

By strategically selecting partner organisations in regions around the world and building and strengthening their legal capacity, we are able to establish a more sustainable infrastructure for quality media defence at the national level. Working with and through partner organisations also boosts the availability, speed, value for money and sustainability of legal defence for journalists at a national level. Partners are knowledgeable of domestic laws and the political and cultural context; they are able to move nimbly, providing support faster and with lower cost than would otherwise be possible.

We assess partnership applications on the following criteria:

- The need in the country or region concerned;
- Legal capacity within the applicant organisation;
- Administrative and financial capacity within the applicant organisation;
- The existence of other organisations offering legal defence to journalists and media in the applicant organisation's country;
- Financial need / availability of alternative sources of funding; and
- The applicant organisation's ability to apply and report in English.

## 2. Training of lawyers

Lawyers are our primary partners in defending the media and it is of paramount importance that they have the expertise necessary to successfully defend journalists under threat. We run litigation surgeries and provide 'on the job' mentoring for lawyers to develop their technical expertise in litigating freedom of expression cases, ultimately building strong legal communities able to defend journalists, citizen journalists and media outlets and promote media freedom through the courts.

The trustees have had regard to the Charity Commission's guidance on public benefit. All Media Defence's charitable activities focus on ensuring legal protection of journalists in the belief that freedom of expression is essential to hold those with power to account. They are undertaken to further our charitable purposes for the public benefit. Media Defence does not engage in political campaigning.

### 2020-2024 Strategy

Press freedom has seen a sharp decline over the past few years and the context in which we operate is only forecast to worsen as insecurity and populism spread, while governments copy restrictive and abusive practices from others. Increasingly, journalists face legal threats alone, without the protection of resourced media houses or effective legal representation. The COVID-19 pandemic has only accelerated this downward spiral.

Since 2020, we have set out to increase our impact, ensuring more journalists and independent media have access to affordable legal support. We are focused on increasing and deepening the support we offer to our partners to enhance the availability of quality legal defence for journalists around the world and the coordination of strategic litigation on press freedom and freedom of expression.

By 2024, we aim to:

- support at least 100 new emergency defence cases per year, with at least 70% of supported; journalists continuing to report on public interest issues;
- support at least 40 new strategic cases per year, maintaining a success rate of 70%+;
- support at least 21 partner organisations in providing legal defence to the media in their countries or regions;
- run regional litigation surgeries for lawyers in Latin America, Europe, sub-Saharan Africa and Asia; and
- facilitate cross-partner learning, promote best practices in media defence litigation and strengthen legal advocacy across the world.

In order to deliver on this ambitious strategy, we have also prioritised increasing our income and strategically communicating our work to broaden our reach and become recognised globally as a centre of expertise in legal defence of press freedom.

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# Achievements And Performance

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### Impact of COVID-19 related measures on our achievements

The measures taken by the UK government as well as governments in countries in which we operate, continued to impact the delivery of and the demand for Media Defence's activities in the following ways.

- Journalists continue to work in a pressured working environment as a result of the pandemic.<sup>1</sup> We continue to see high levels of journalists in need of legal support, reflecting the deterioration of the operating environment of the media around the world.
- 2022 saw an end to court closures and most backlogs were resolved. We saw very high numbers of applications for case support.
- Uncertainty around travel restrictions decreased, so we returned to in-person litigation surgeries in 2022. Trainings originally planned for 2021, such as a litigation surgery in South Asia and in Latin America, took place in 2022. We were also able to carry out a site visit to a partner organisation in 2022. We continue to deliver trainings and peer learning events online and bolster the sustainability of our local legal capacity building by sharing our legal expertise through on our website as well as a dedicated Training Resource Hub that makes our training materials available.
- Delays in growing our local legal capacity building during 2020-2021 meant that we had to revise down our strategic goal of supporting 25 partners by 2024 to 21 to ensure the pace of growth is sustainable.

Despite the disruption caused by the pandemic, and economic and political crises in many countries where we operate, Media Defence continues to make good progress toward achieving the goals set out in our 2020-2024 strategy. During 2022, we exceeded the strategic goals for our emergency defence and strategic litigation programmes due to the high level of demand for our support.

## Overall picture

Journalists faced challenging and dangerous circumstances around the world, and the need for legal support to the media continued to grow.

We supported journalists and media outlets in 188 new cases in 2022, exceeding our target of taking on 130 new cases.<sup>2</sup> As litigation can be enduring, these new cases only form a small part of our overall case load. In total, our team worked on 543 cases during the year, in 82 countries. As a comparison, in 2021 we worked on 466 cases throughout the year.

We supported 18 local organisations to deliver legal defence to media in their countries,<sup>3</sup> which enabled them to litigate at least a further 500 cases across a range of freedom of expression issues and courts in countries where the need for support is the highest. We also trained 47 lawyers, expanding our training programme into Latin America and South Asia.

With the pandemic accelerating the decline in media freedom, it has become more difficult to obtain a successful outcome in cases and we saw our success rate in strategic cases decrease to 60%. The decrease in the success rate was visible in particular in cases at the domestic level, with cases at regional courts and international bodies retaining a strong success rate of 84% (compared to 88% in 2021). Legal threats and sanctions used to deter independent journalism can be overcome, if necessary by progressing cases to the regional or international level, and access to high quality legal support free of charge is more important than ever to stem the tide.

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<sup>1</sup> International Center for Journalists (ICFJ) and the Tow Center for Digital Journalism, Journalism & the Pandemic: a global snapshot of impacts, available at: <https://www.icfj.org/our-work/journalism-and-pandemic-survey>.

<sup>2</sup> In 2021 we took on 124 new cases.

<sup>3</sup> 20 grants were approved in 2022, but 2 were not contracted by the year end.

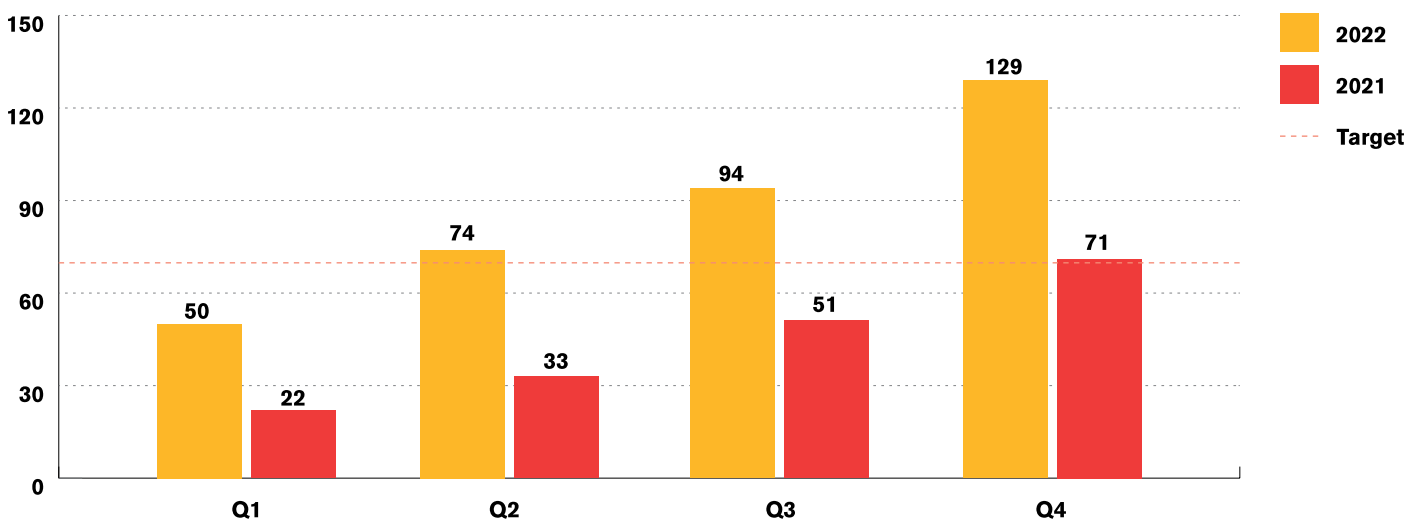
## Emergency defence

Out of the 188 new cases, 129 cases fell under our emergency defence programme.<sup>4</sup> We worked on 245 cases in total under this programme throughout the year. Journalists, citizen journalists and media houses in need of legal help applied for support by submitting an application form to our grants team. Grant requests were on average approved within 10 business days after receipt of a complete application.

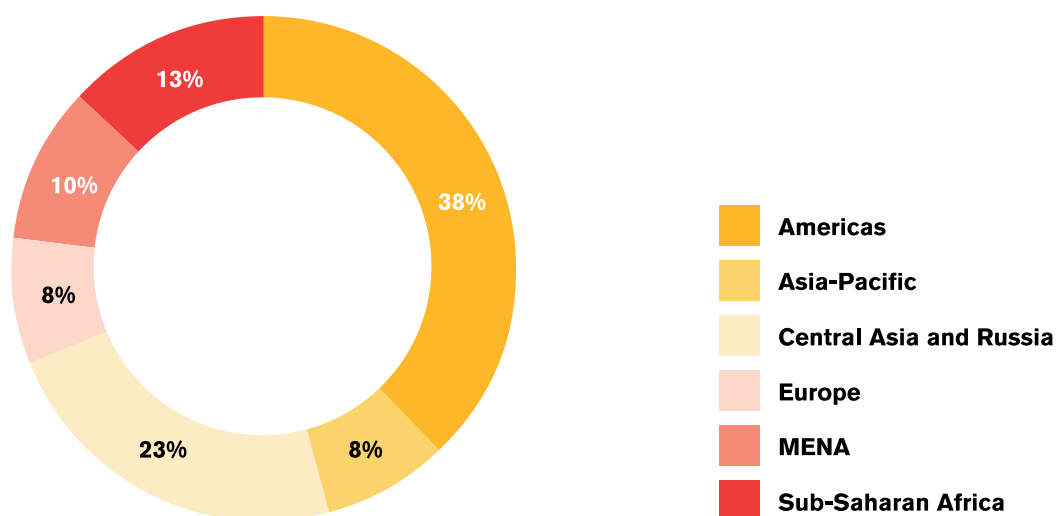
Typically, we responded to requests for assistance by providing funding to hire a local lawyer and working with the local lawyer to secure a good outcome for the journalist concerned. Our in-house legal team provided technical legal support in seven cases.

We supported the highest number of new cases in Brazil (49). In addition, we also supported a high number of cases in Azerbaijan (23), Yemen (6) and Ethiopia (4).

### Number of new emergency defence cases supported (cumulative)



### Emergency defence cases by region, 2022.



<sup>4</sup> The emergency defence work is reflected in the Statement of Financial Activities (a record of all income and expenditure in 2022) as 'Support to Individuals for Legal Defence'.

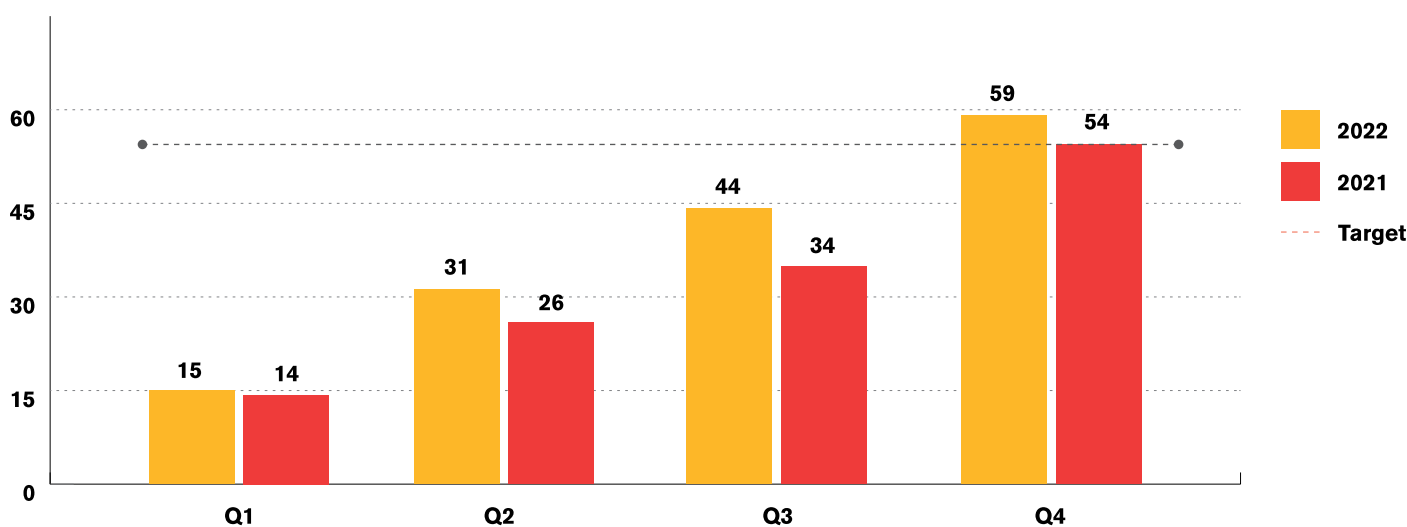
## Strategic litigation

We took on 59 new strategic cases, compared to 53 in 2021,<sup>5</sup> bringing the total number of active strategic cases we supported in 2022 to 216.

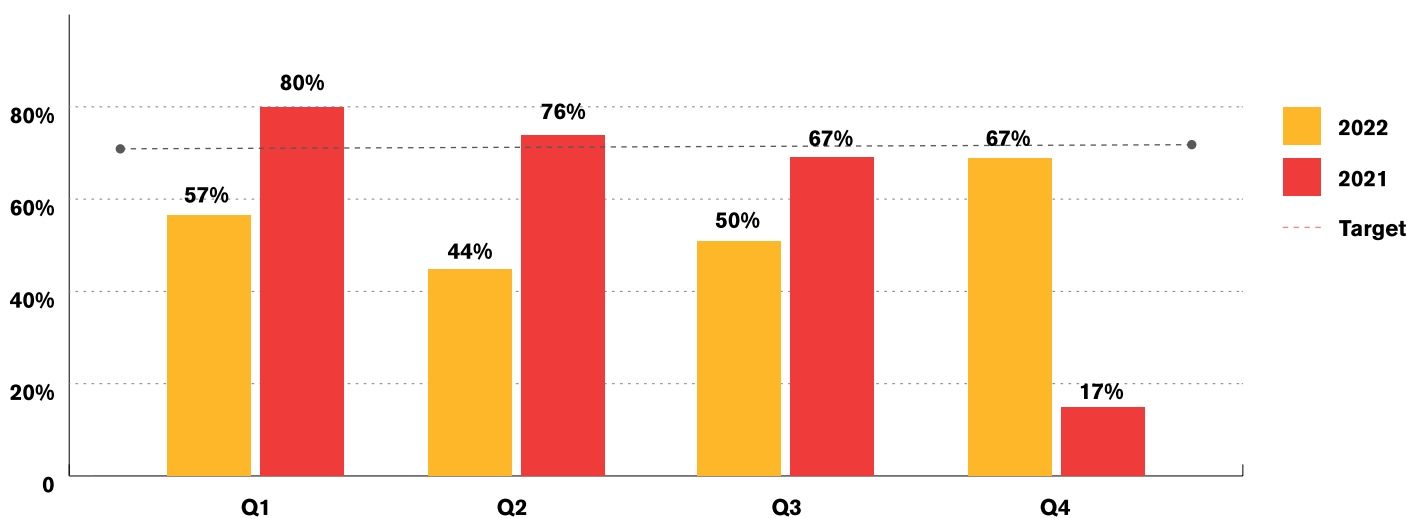
Most new strategic cases originated from Azerbaijan (14), Colombia (6), Nigeria (5), Hungary (4) and Russia (3).

50 strategic cases came to an end in 2022. In those cases we obtained an average success rate of 60%. This is a decrease compared to 2021, when 65% of cases were successful or partially successful. This indicator increases to 84% for strategic cases litigated at a regional court or international mechanism.

### Number of new strategic cases (per quarter, cumulative)



### % of strategic cases with objectives fully or partially met (of cases closed per quarter)



<sup>5</sup> The strategic litigation work is reflected in the Statement of Financial Activities (a record of all income and expenditure in 2022) as 'Strategic Litigation', which includes grants to cover legal fees of local lawyers in strategic cases supported by in-house lawyers acting pro bono, as well as filing and translation costs.

## Local legal capacity building

### Grants to partner organisations<sup>6</sup>

In 2022, we provided 18 grants to support local organisations to deliver legal defence to media in their countries, compared to 15 in 2021. In total, we had 19 active partners in 2022. The grants awarded in 2022 enabled our partners to litigate over 500 cases across a range of freedom of expression issues and courts.<sup>7</sup> Throughout the year, we provided additional legal support in 10 cases taken by partner organisations.

Our partners in 2022 were Media Policy Institute (Kyrgyzstan), Foundation for Society and Legal Studies (TOHAV, Turkey), Fundación para la Libertad de Prensa (Colombia), Helsinki Foundation for Human Rights (Poland), Human Rights Platform (Ukraine), Media and Law Studies Association (MLSA, Turkey), Hungarian Civil Liberties Union (Hungary), Ossigeno per l'Informazione (Italy), Legal Aid for Cambodia (Cambodia), Abraji (Brazil), Le Collectif des Associations Contre l'Impunité au Togo (CACIT, Togo), Volunteers for Sustainable Development in Africa (VOSIEDA, Liberia), Campaign for Free Expression (CFE, South Africa), the Network of Public Interest Lawyers (NETPIL, Uganda), a partner in Russia, three partners in South Asia and a partner in the MENA region.<sup>8</sup>

As part of our strategic goal to deepen the support we provide to our partners, we collaborated on litigation and provided fundraising support to some of our partners. We also hosted two lawyers from our partner organisations in Turkey and Brazil for a fellowship with Media Defence's legal team.

We were gradually able to return to site visits in 2022, visiting our partner in Uganda in August.

### Training of lawyers<sup>9</sup>

#### Litigation surgeries, workshops and peer learning events

We returned to in-person litigation surgeries again in 2022, expanding our training programme into Latin America and South Asia in addition to sub-Saharan Africa. We trained a total of 47 lawyers in four litigation surgeries.

We also ran know-how events, in which 10 sub-Saharan African training alumni came together for different sessions relating to freedom of expression online. These sessions built on the content of litigation surgeries and helped strengthen the network of litigators who have attended our trainings.

We collaborated with relevant institutions to provide training on freedom of expression law to journalists, fact-checkers and lawyers and, where appropriate, other professionals working in the freedom of expression field.

### Training Resource Hub

The sustainability of our training programme and accessibility of our training materials is bolstered by our online Training Resource Hub.<sup>10</sup> In 2022, the Training Resource Hub was expanded to support litigation surgeries in South Asia and Latin America, including a wider range of topics and languages. The Training Hub nearly doubled its page views in 2022 with 4,201 unique views.

The Training Resource Hub contains our training modules and supporting materials, such as case law and guidance, in an easy to navigate format. This enables lawyers who have not (yet) been able to attend our trainings to access any relevant materials independently. The Training Resource Hub also serves as an invaluable resource for lawyers working on relevant cases involving the media.

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<sup>6</sup> This is reflected in the Statement of Financial Activities (a record of all income and expenditure in 2022) as 'Support to NGOs for Legal Justice'.

<sup>7</sup> This figure is based on agreed outputs.

<sup>8</sup> Names withheld to protect the identity of the organisations.

<sup>9</sup> This is reflected in the Statement of Financial Activities (a record of all income and expenditure in 2022) as 'Support for training and capacity building'.

<sup>10</sup> See <https://www.mediadefence.org/resource-hub/>.

## Collaboration with University of Edinburgh

As part of our ongoing partnership with the University of Edinburgh,<sup>11</sup> we organise and supervise a one-year freedom of expression clinic during the academic year 2022-2023. We assist students in drafting two petitions to the UN Working Group on Arbitrary Detention (UNWGAD) on behalf of a human rights defender and a blogger from Vietnam, both arbitrarily detained following their peaceful reporting on human rights issues in their countries. Media Defence assists students in drafting the petitions which will be submitted to the UNWGAD in 2023.

## Beneficiaries of our services

Our primary beneficiaries are journalists, citizen journalists and media outlets who are facing legal threats for their reporting. The local organisations we fund and the lawyers we train and connect to others are also beneficiaries. Indirectly, as a result of supporting and encouraging a free and independent media able to publish in the public interest, the general public are also a beneficiary of our activities.

Our partners are the lawyers we work with, support, mentor and learn from, as well as the local organisations we fund and support to provide legal representation and defence to hundreds of journalists each year.

## Journalist Impact Survey

In 2022, we carried out our sixth annual Journalist Impact Survey to look at the longer-term impact of our support on our primary beneficiaries, journalists.

Our Journalist Impact Survey is designed to understand the quality of our legal and financial support to journalists in addition to gaining a greater appreciation of the role of legal defence in ensuring journalists can continue to report, which informs Media Defence's future case work. The survey therefore allows us to test our theory of change: access to legal defence enables journalists to continue reporting and holding governments and authorities to account for the public.

86 cases supported under our Emergency Defence and Strategic Litigation programmes came to an end in 2022. We directly contacted 23 journalists<sup>12</sup> and asked lawyers to contact another 28 journalists on our behalf. 22 responded to our Journalist Impact Survey.

95% of the journalists who responded to the Journalist Impact Survey continue to report on issues of public interest. In addition, many felt that their case had a positive impact by increasing public support of/respect for journalism and encouraged other journalists to seek justice. 95% were satisfied with their legal representation by Media Defence directly or through the lawyer we engaged on their behalf and 100% would recommend our support to other journalists who are in legal trouble. 64% were satisfied with the outcome of their case.

Looking at these key findings compared to previous years, we see that satisfaction with the impact of our support continues to be at a high level.

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<sup>11</sup> The clinic is usually attended by students from Edinburgh Law School who are in the third or fourth year of their undergraduate programme. The clinic provides a unique opportunity for students to work alongside practicing lawyers on international casework. Each year, there are introductory sessions delivered by Media Defence and course supervisors (external barristers) on matters of freedom of expression and human rights law before the students are introduced to two live case studies. The clinic educates law students on matters of freedom of expression and human rights law, inspiring them to pursue a career in the field, but also delivers concrete results in real cases.

<sup>12</sup> We were unable to contact journalists for whom we did not have contact details or who were in detention. We also excluded cases in which we submitted third party interventions, as we represented ourselves in these cases.

	2018 Survey	2019 Survey	2020 Survey	2021 Survey	2022 Survey
% that would recommend MD to other journalists	<b>98%</b>	<b>100%</b>	<b>95%</b>	<b>100%</b>	<b>100%</b>
% that have continued to report on public interest topics	<b>90%</b>	<b>100%</b>	<b>90%</b>	<b>84%</b>	<b>95%</b>
% satisfied with their legal representation	<b>100%</b>	<b>82%</b>	<b>90%</b>	<b>77%</b>	<b>95%</b>
% satisfied with the outcome of their case	<b>85%</b>	<b>50%</b>	<b>95%</b>	<b>68%</b>	<b>64%</b>

91% believe that their journalistic activity will result in more legal challenges in the future. Whilst our legal defence is therefore having an impact, the environment in many countries remains repressive and Media Defence will continue to adapt its litigation strategies accordingly. The full report can be accessed on our website.<sup>13</sup>

## Project and programme evaluations

Media Defence carried out a number of evaluations in order to measure outcomes, impact, and identify learnings for improvement. In addition to the Journalist Impact Survey outlined above, this included a survey that looks at the impact our support has on the lawyers we work with as well as the partner organisations we fund. We also evaluated the Sub Award programme in sub-Saharan Africa and conducted a baseline evaluation of a new partner in the region.

At the midpoint of our strategy period, we also conducted an interim evaluation of our progress towards achieving the goals set out in the 2020-2024 strategy, assessing whether our goals needed adjusting to take into account the impact of the pandemic. We worked with external evaluators to assess the impact of our projects in the Indo Pacific region and in sub-Saharan Africa.

Our evaluations are summarised in our 2022 Learning Report which can be found on our website.<sup>14</sup>

## Fundraising

In line with our 2020 – 2024 strategy, Media Defence aims to increase its income each year to enable us to help more journalists who are facing legal threats as a result of their work. We are also diversifying our income streams and increasing our unrestricted income.

We have successfully secured sufficient funds to continue our work and secured over 93% of our income for 2023. Our efforts continue to be focussed on diversifying our income in order to strengthen our resilience. Our Development Cluster, fully staffed since 2020, is supported in these efforts through the Development Committee, which is composed of five trustees. The Development Cluster will integrate learnings from fundraising initiatives in 2022 into our fundraising plans for 2023.

<sup>13</sup> See <https://www.mediadefence.org/news/our-journalist-impact-survey-2022/>

<sup>14</sup> The report is available at <https://www.mediadefence.org/our-impact/>.

Media Defence is committed to ensuring that all of our fundraising activities are carried out in an ethical manner, that any funds accepted come from ethical sources, and that our fundraising respects and protects our independence, impartiality and mission:

- We are transparent about the source of our funding, with donor information made publicly available.<sup>15</sup>
- Decisions on whether to accept funds from a new source are taken by Media Defence's board, after the potential donor has been carefully vetted by the CEO or a delegated authority.
- We do not engage commercial or professional fundraisers or outsource any of our fundraising activities.
- Media Defence is grateful for the continued support of all our donors. Their support has enabled continuity in the delivery of our strategic objectives.

### **Donated services**

In 2022, Media Defence benefited from the donated services of some of the world's leading lawyers and law firms. Jointly, law firms contributed 720 hours of pro bono legal services. The highest contributing firm was WilmerHale. We are extremely grateful to all our pro bono partners, whose contribution of free legal services made our work possible.

### **Volunteers**

Media Defence engages volunteers on a rolling basis to support our legal and communications work. Our volunteer engagement is designed to be mutually beneficial for Media Defence and the volunteer - providing valuable experience to the volunteer and additional capacity to the organisation.

Volunteers bring new ideas, creative ways of thinking and a different perspective to our work, while at the same time being engaged in meaningful activities that provide them with new challenges and learning experiences. We aim to make volunteering a challenging, worthwhile and enjoyable experience.

During the year we worked with one volunteer, who committed a total of approximately 270 hours assisting with legal research into procedural regulations of African human rights mechanisms, laws relating to online violence against journalists, and international freedom of expression standards applicable to cartoonists. Two volunteers also supported our communications.

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## **Organisational Management and Administration**

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### **IT Infrastructure**

In line with our plans for 2022, we replaced and upgraded some of our IT infrastructure. We put the further development and implementation of our Customer Relationship Management (CRM) / Enterprise Resource Planning (ERP) system on hold due to staff changes in the finance and operations team. Once the implementation is complete, this system will combine functions of our financial management software, grant making software and fundraising support into a centralised database with a view to increasing our operational effectiveness by creating visibility and accessibility of data, eliminating duplication of efforts, and improving collaboration and reporting.

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<sup>15</sup> For a full overview of our donors, see <https://www.mediadefence.org/our-organisation/>.

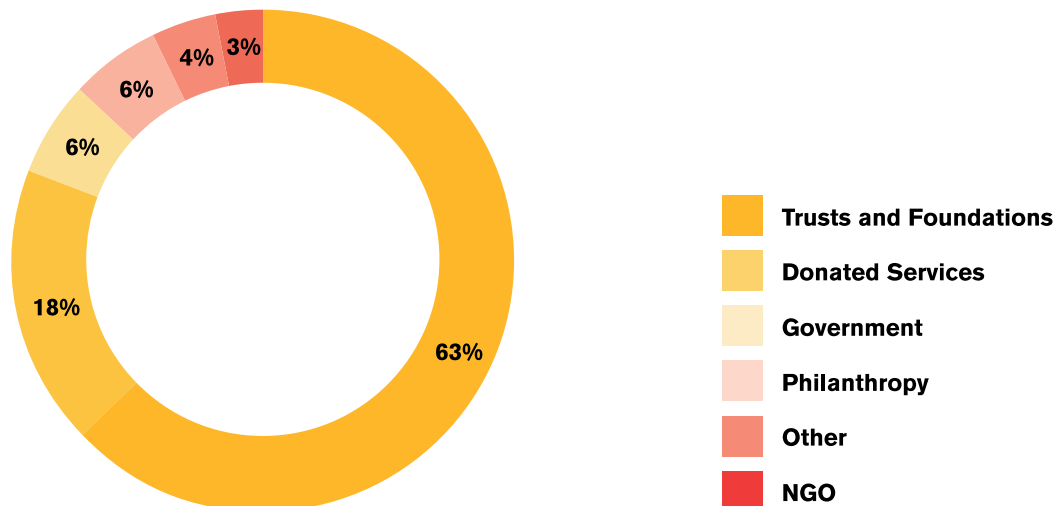
# Financial Review

## Income

In 2022, we received total incoming resources of £2.6 million, of which £484,000 were donated services. Due to the increase in unrestricted funds, our overall income increased by 26%, and financial donations continued to increase by 19% as a result of our investment in a development team in 2020.

47% of the incoming resources were restricted to either a region or a theme. 53% of funding was unrestricted. Donated services constituted 39% of the restricted incoming resources, compared to 26% in 2021.

## 2022 Incoming Resources

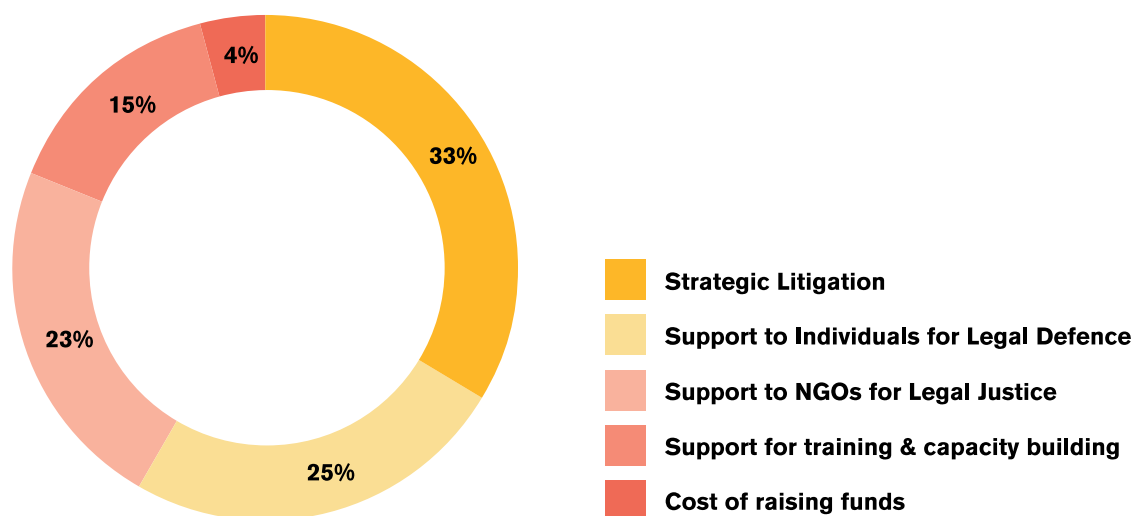


As shown in the chart above financial donations form a high portion of incoming resources in 2022, with Trusts and Foundations continuing to be the main source of our funding. Nonetheless, pro bono legal support continues to play an essential role in enabling the delivery of activities.

## Expenditure

2022 saw a 15% increase in expenditure from £2 million in 2021 to £2.3 million in 2022. Overall, there is an almost equitable spend between Emergency Defence and Grants to partner organisations and a higher amount spent on Strategic Litigation, due in part to the growth in pro-bono support in 2022. The below shows the split during 2022 of expenditure between each of our charitable activities.

## 2022 Expenditure



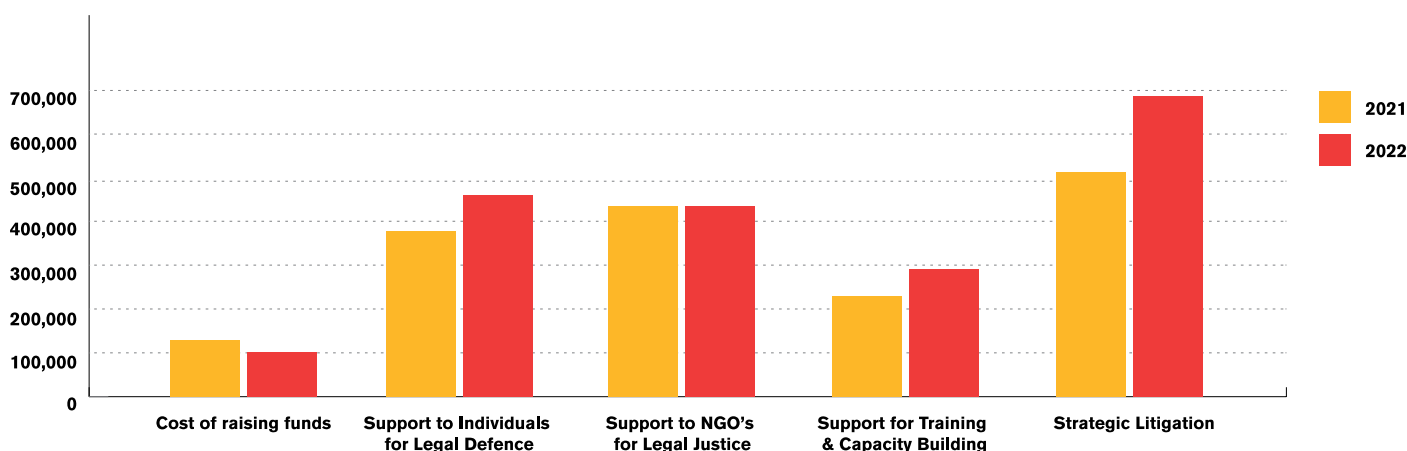
In 2022, Media Defence recorded a 7% increase in grants spent on 'Emergency Defence', but a 30% increase in number of grants awarded (2022: 129, 2021: 99).

We also spent less on Grants to Partner Organisations while awarding three more grants than we did in 2021 (2022: 18 grants contracted, 2021: 15 grants awarded).

Our total support and governance costs in 2022 was £307,742, compared to £308,487 in 2021, representing 13% of our total expenditure (compared to 15% in 2021)<sup>16</sup>.

4% of our total expenditure was spent on raising funds, which reflects that 2022 was the second year in which we had a fully staffed development team in place and the subsequent increase in fundraising activity, including donor reporting. Support costs include salary and overhead costs, and have been allocated across activities on the basis shown in Note 1(i) of the Financial Statements.

## Comparison: Current and Prior Year Charitable Objectives Spend



We closed the year with a net income of £352,106 (2021: £100,781) and have an improved liquidity ratio of 3.3:1 (from 2.4:1 in 2021).

<sup>16</sup> Excluding donated services, our support cost in 2022 represented 17% of total expenditure (compared to 19% in 2021).

At the end of 2022, we carried forward £1,292,428, of which £169,355 were restricted funds (funding with a thematic and/or regional restriction) and £1,123,073 were unrestricted funds (£365,175 of designated reserves and £757,898 of donor funds carried forward for ongoing activities). The latter balance is abnormally high due to several receipts arriving just before year end.

## **Principal risks and uncertainties**

The Board of Trustees, management team and staff actively discuss, manage and mitigate risk throughout the year. Media Defence has a risk policy and risk register which are reviewed and updated regularly. Strategic risks are owned by the Board and considered at least annually, while management of other risks is delegated to management who report the effectiveness of key controls to the Board.

The following risks have the greatest overall potential impact on Media Defence in 2023.

### **Cyber Security and Information Technology Risk**

The most significant risk currently facing the organisation relates to cyber security and information technology. A malicious cyber-attack could lead to inability to access data and/or loss of data, including information that might endanger our beneficiaries, and loss of funds. We mitigate this risk by performing regular internal and external reviews of digital security threats, upgrading procedures and planning, increasing staff awareness and regular penetration testing of our website.

### **Financial risk, including worldwide inflationary pressures**

Rising energy and food prices have fuelled higher inflation. While we are not dependant on individual giving and therefore not impacted by a decrease in individual donations, the value of our multi-year funding decreased. At the same time, the demand for our support as well as our operational costs increased.

We mitigate this risk by investing in fundraising and communications and by diversifying our funding streams. We regularly report on our financial performance and position to ensure that the financial risks to our organisation over this strategy period are well understood and appropriately managed. We also conduct periodic reviews of staff salaries and salary scales to ensure staff retention and monitor budgets and forecasts on a monthly basis. We also monitor the impact of inflation on our funded partners.

### **Reserves policy and going concern**

We have a reserves policy, which defines the level of funds that should be held to ensure we can continue to operate. The reserves policy identifies and distinguishes between restricted and unrestricted reserves, and the level of unrestricted reserves held is informed by income and expenditure forecasts based on planned activities and analysis of potential risk.

The Board of Trustees has determined that Media Defence requires reserves to be held to ensure, that as a minimum, we can meet any costs of closing the organisation whilst remaining operational for a period of six months, to be able to ethically exit existing agreements, cases and partnerships.

The Board of Trustees set the reserves target at £365,175 for 2022 (based on the increased headcount planned for 2023). This target is reviewed at least annually to ensure it remains relevant to the realities of current operations and the associated risks.

Any unrestricted reserves held above the required amount necessary for meeting costs associated with closure, may be used:

- to fund unexpected expenditure, e.g. if projects overrun, or unplanned events occur;
- to fund shortfalls in income if expected levels are not reached;
- to fund working capital; and
- to allow Trustees resources and time to act promptly in an unforeseen emergency.

Media Defence will not accumulate a level of reserve funding that is greater than that which it judges necessary to provide financial security.

Trustees have made an assessment of the impact of the risks on the charity's operations and have concluded that, despite the wider risks and uncertainties facing large sectors of society, Media Defence has the ability and intention to continue as a going concern. The reasons for this affirmation are:

- Cash flow forecasts for the next 18 months have been reviewed and Media Defence is confident that adequate resources are available to cover foreseeable expenditure;
- Media Defence has adequate reserves to cover any unrealised expected funding; and
- Media Defence has adequate management, programme and support expertise in place to discharge the day-to-day and long-term programme of activities.

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## Plans for the Future

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As outlined above, our 2020-2024 strategy is aimed at magnifying our impact by increasing and deepening the support we offer to our partners. This support will enhance the availability of quality legal defence for journalists around the world and the coordination of strategic litigation on press freedom and freedom of expression. We will also continue to provide emergency legal defence to journalists and media organisations around the world in countries where we do not yet have partners and where we are the only realistic avenue to provide the assistance required. We will continue to pursue high-impact strategic litigation to win landmark cases, clarifying or changing laws, bringing them in line with international standards on freedom of expression.

The pandemic has accelerated the decline in media freedom around the world. Credible, independent news became more important than ever while pressure on media outlets increased. This demand for our support has grown at a faster pace than we envisaged in our 2020 – 2024 strategy. The amount of cases we took on in 2022 exceeded the level of support we planned to provide by end of 2024. We therefore continue to increase and diversify our income to keep up with the pace of the growing demand for support. Our ability to meet the demand will depend on the availability of funds.

Worldwide inflationary pressures have made it more difficult to secure the income we need to deliver on our strategic priorities. We continue to remedy this by seeking to diversify our income on the one hand and prudent expenditure and regular reforecasting on the other hand.

Due to the ongoing war in Ukraine there is overriding uncertainty about our ability to deliver support in both Ukraine and Russia. For instance, court closures in Ukraine will result in delays to ongoing proceedings and fewer opportunities for strategic litigation. The crackdown on independent media and human rights defenders in Russia has intensified, which impacts our ability to deliver support. As Russia ceased to be party to the European Convention on Human Rights on 16 September 2022, we are no longer able to take cases relating to violations of human rights committed by Russia after this date to the ECtHR. We will continue to monitor the situation and deliver support where possible.

# Structure, Governance And Management

Media Legal Defence Initiative, trading as Media Defence, is a company limited by guarantee, incorporated 16 June 2008, as amended 19 November 2012, and was registered as a charity on 24 March 2009. The company is governed under its Articles of Association, which sets out its objects and powers. Media Legal Defence Initiative is an independent and autonomous UK charity.

Media Defence is governed by a Board of Trustees. The Board of Trustees is currently composed of 12 members. The trustees set the strategic aims and directions for the organisation. They also approve grants made by the charity for amounts over £15,000. The chair of the Board approves grants of amounts between £5,000 and £15,000, on the recommendation of senior staff. Media Defence's London-based staff carry out day-to-day operations. This includes decisions on financial support for the defence of individual journalists up to a maximum of £5,000. The trustees of Media Defence meet once every three months and receive detailed reports to retain effective control over the organisation and to monitor the work of the CEO and team.

The Board held three advisory committees which also met at least quarterly to support it in its oversight role:

- The Finance, Risk and Audit Committee, to monitor the financial health of the organisation as well as risk management and compliance.
- The Governance Committee, to support the review of and recommendations on the governance of the organisation, trustee recruitment and policy development.
- The Development Committee, to support fundraising and communications.

Media Defence determines its resource requirements in a thorough financial planning process, which comprises an annual review and approval of detailed plans and budget, and a mid-year review, in addition to quarterly forecasting. The trustees empower the chair to monitor, control and ensure delivery of the plans within the resources available.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

## Appointment of trustees

Under Media Defence's Articles of Association, the first directors of the company became its first trustees when the charity was registered on 24 March 2009. Additional trustees are selected and appointed by the board.

Trustees are appointed for a three-year term under the Articles of Association and can serve a maximum of two consecutive terms. They are then eligible for re-appointment following at least a one-year absence from the position.

## Trustee induction and training

Trustees are familiar with either the fields of charity finance/management, law, human rights and/or journalism and undergo an induction on their role and responsibilities as well as the work of the Media Defence. On appointment, trustees are provided with the Articles of Association of Media Defence, a Trustee Handbook and a copy of the Charity Commission's guidance on the role and responsibilities of trustees.

Trustees have a responsibility to attend appropriate training in order for them to perform their legal duties. The trustees are offered training opportunities throughout the year.

## Remuneration policy for key management personnel

The trustees have specific responsibility for remuneration matters. They make final recommendations on annual increases to the salary budget through the budget setting process for the forthcoming financial year.

The trustees make decisions on starting salaries for a new CEO. The CEO makes decisions on starting salaries for new staff based on job function and market conditions prevailing in the location of the job (London) and the Media Defence Job Evaluation Framework and Salary Scale. The CEO makes decisions on performance related increases for existing staff subject to approval of the budget by the Board. The Job Evaluation Framework and Salary Scale is periodically reviewed, including on the basis of external market benchmarking.

## Employee information

Media Defence's staff is integral to the meaningful work that we do and the delivery of our charitable objects. The staff is led by the CEO and comprises legal, finance, monitoring and evaluation, fundraising, communication and grant making specialists. Media Defence provides its staff with training to ensure skills are kept up to date and has in place a range of mechanisms to ensure smooth operational functioning.

In response to staff turnover during 2022, we welcomed a new Finance and Operations Director, Finance Manager and Grants Officer in 2022 and a Legal Officer in 2023. We created three new roles to strengthen the staff team and welcomed a Project Assistant, Communications Assistant and Network Coordinator during the year as well. In November 2022, Alinda Vermeer resigned as CEO, departing the organisation on 28 February 2023. She was succeeded by Carlos Gaio per 1 March 2023.

## Statement of responsibilities of the trustees

The trustees (who are also directors of Media Defence for the purpose 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).

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 judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 12 (2021: 9). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity

## **Auditor**

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 17 May 2023 and signed on their behalf by



**Sarah Bull**  
Chair of the Board of Trustees

# Independent auditor's report to the members of Media Legal Defence Initiative

## Opinion

We have audited the financial statements of Media Legal Defence Initiative (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Media Legal Defence Initiative's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears

to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the finance committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Jonathan Orchard** (Senior statutory auditor)

for and on behalf of

**Sayer Vincent LLP, Statutory Auditor**

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

**Statement of financial activities** (incorporating an income and expenditure account)

**For the year ended 31 December 2022**

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Income from:</b>							
Donations and legacies	2	1,298,581	1,241,661	<b>2,540,242</b>	742,640	1,345,224	2,087,864
Investments		43	-	<b>43</b>	468	-	468
Unrealised gains on foreign currency revaluation		98,216	-	<b>98,216</b>	-	-	-
Other		3,547	-	<b>3,547</b>	4,325	-	4,325
<b>Total income</b>		<b>1,400,387</b>	<b>1,241,661</b>	<b>2,642,048</b>	747,433	1,345,224	2,092,657
<b>Expenditure on:</b>							
Raising funds	3	100,529	149	<b>100,678</b>	121,853	-	121,853
Charitable activities							
Support to Individuals for Legal Defence	3	325,523	238,514	<b>564,037</b>	228,584	259,862	488,446
Support to NGOs for Legal Justice	3	154,957	363,163	<b>518,120</b>	147,499	369,186	516,684
Support for training & capacity building	3	145,489	192,102	<b>337,591</b>	126,145	139,874	266,020
Strategic Litigation	3	167,678	601,838	<b>769,516</b>	136,438	462,434	598,872
<b>Total expenditure</b>		<b>894,176</b>	<b>1,395,766</b>	<b>2,289,942</b>	760,519	1,231,357	1,991,876
<b>Net income / (expenditure) for the year</b>	5	<b>506,211</b>	<b>(154,105)</b>	<b>352,106</b>	(13,086)	113,867	100,781
Transfers between funds		15,879	(15,879)	-	-	-	-
<b>Net movement in funds</b>		<b>522,090</b>	<b>(169,984)</b>	<b>352,106</b>	(13,086)	113,867	100,781
<b>Reconciliation of funds:</b>							
Total funds brought forward		<b>600,983</b>	<b>339,339</b>	<b>940,322</b>	614,068	225,472	839,541
<b>Total funds carried forward</b>		<b>1,123,073</b>	<b>169,355</b>	<b>1,292,428</b>	600,983	339,339	940,322

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

Media Legal Defence Initiative (Trading as Media Defence)

Balance sheet

Company no. 06621203

As at 31 December 2022

	Note	£	2022 £	£	2021 £
<b>Fixed assets:</b>					
Tangible fixed assets	10		<u>9,441</u>		<u>5,340</u>
<b>Current assets:</b>					
Debtors	11	63,034		48,558	
Cash at bank and in hand	18	<u>1,778,089</u>		<u>1,547,900</u>	
		1,841,123		1,596,458	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	<u>558,136</u>		<u>661,476</u>	
<b>Net current assets</b>			<b>1,282,987</b>		934,982
<b>Total net assets</b>	15		<u><b>1,292,428</b></u>		<u>940,322</u>
<b>The funds of the charity:</b>					
Restricted income funds	16.i		<b>169,355</b>		339,339
Unrestricted income funds:	16.ii				
Designated funds		365,175		357,500	
General funds		<u>757,898</u>		<u>243,483</u>	
Total unrestricted funds			<b>1,123,073</b>		600,983
<b>Total charity funds</b>			<u><b>1,292,428</b></u>		<u>940,322</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the trustees on 17th May 2023 and signed on their behalf by Sarah Bull



SARAH BULL  
Chair of the Board of Trustees

Media Legal Defence Initiative (Trading as Media Defence)

Statement of cash flows

For the year ended 31 December 2022

	Note	2022	2021
		£	£
<b>Cash flows from operating activities</b>	17		
<b>Net cash provided by operating activities</b>		<b>237,867</b>	507,412
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		43	468
Purchase of fixed assets		(7,721)	(1,914)
Loss on disposal			1,830
		<u>          </u>	<u>          </u>
<b>Net cash (used in)/provided by investing activities</b>		<b>(7,678)</b>	384
<b>Change in cash and cash equivalents in the year</b>		<b>230,189</b>	507,796
Cash and cash equivalents at the beginning of the year		<b>1,547,900</b>	1,040,104
		<u>          </u>	<u>          </u>
<b>Cash and cash equivalents at the end of the year</b>	18	<b>1,778,089</b>	1,547,900
		<u>          </u>	<u>          </u>

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

#### For the year ended 31 December 2022

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#### 1 Accounting policies

##### a) Statutory information

Media Legal Defence Initiative is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 5 Chancery Lane, London. WC2A 1LG

##### b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

##### c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

##### d) Going concern

The trustees' report contains information on the risks of cyber security and IT failure, worldwide inflationary pressures and the loss of donor funding. The Trustees have concluded that, despite these risks and the wider risks and uncertainties facing large sectors of society, the charity has taken the relevant measures to mitigate the impact of these risks and uncertainties on its operations.

The Trustees are confident that the charity has the ability and intention to continue as a going concern because adequate resources are available.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

##### e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

#### For the year ended 31 December 2022

#### 1 Accounting policies (continued)

##### f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

##### h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of legal defence to individual, legal justice support to NGOs, support for training and capacity building and support towards strategic litigation undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

● Support to Individuals for Legal Defence	36%
● Support to NGOs for Legal Justice	25%
● Strategic Litigation	25%
● Support for Training & Capacity Building	14%

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

##### j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

#### For the year ended 31 December 2022

#### 1 Accounting policies (continued)

##### k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment 3 years
- Fittings and Office equipment 4 years

##### l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

##### n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### o) Pensions

Media Defence will match pension contribution for individuals from 5% up to 8% of employees' qualifying earnings.

##### p) Foreign currency translations

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the actual rate of exchange. Exchange differences are taken into account in arriving at the net incoming resources for the year.

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

#### For the year ended 31 December 2022

#### 2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Gifts & Donations	1,298,581	757,934	<b>2,056,515</b>	1,732,836
Donated services	-	483,727	<b>483,727</b>	355,028
	<b>1,298,581</b>	<b>1,241,661</b>	<b>2,540,242</b>	2,087,864

In 2021 there were unrestricted gifts and donations of £742,640, the balance of donations and legacies were restricted.

Donated services are comprised of pro-bono legal support services and are calculated on the basis of the value of the service to Media Defence.

Media Legal Defence Initiative (Trading as Media Defence)

Notes to the financial statements

For the year ended 31 December 2022

3a Analysis of expenditure

	Note	Charitable activities							2022 Total £	2021 Total £
		Fundraising £	Support to Individuals for Legal Defence £	Support to NGOs for Legal Justice £	Support for training & capacity building £	Strategic Litigation £	Governance costs £	Support costs £		
Staff Costs	6	93,373	231,430	115,715	154,286	115,715	38,572	115,715	<b>864,806</b>	735,166
Other Staff Costs		-	9,114	4,558	6,077	4,558	1,519	4,558	<b>30,384</b>	18,875
Grants payable	4a	-	210,857	320,022	-	565,335	-	-	<b>1,096,214</b>	1,006,440
Translation services		-	-	-	-	5,067	-	-	<b>5,067</b>	15,005
Fundraising costs		7,305	2,029	-	-	-	-	-	<b>7,305</b>	1,103
Volunteers' expenses		-	-	1,014	1,352	1,014	338	1,014	<b>6,761</b>	-
Travel and subsistence		-	-	-	-	1,016	-	5,981	<b>6,997</b>	1,160
Meetings and events		-	-	-	95,775	-	-	-	<b>95,775</b>	27,188
Marketing and promotion		-	-	-	-	-	-	6,290	<b>6,290</b>	2,751
Monitoring, Evaluation & Research		-	-	-	37,088	-	-	44,407	<b>37,088</b>	5,280
Premises		-	-	-	-	-	-	-	<b>44,407</b>	62,115
Depreciation		-	-	-	-	-	-	3,620	<b>3,620</b>	2,020
Office costs		-	-	-	-	-	-	-	<b>65,998</b>	70,564
Bank Charges & Exchange losses		-	-	-	-	-	-	2,326	<b>2,326</b>	15,917
Board expenses		-	-	-	-	-	3,259	-	<b>3,259</b>	4,814
Audit and accountancy		-	-	-	-	-	10,512	-	<b>10,512</b>	8,760
Legal and professional		-	-	-	-	-	-	3,133	<b>3,133</b>	14,718
<b>Subtotal</b>		<b>100,678</b>	<b>453,430</b>	<b>441,309</b>	<b>294,578</b>	<b>692,705</b>	<b>54,200</b>	<b>253,042</b>	<b>2,289,942</b>	1,991,876
Support costs		-	91,095	63,261	35,425	63,261	-	(253,042)	-	-
Governance costs		-	19,512	13,550	7,588	13,550	(54,200)	-	-	-
<b>Total expenditure 2022</b>		<b>100,678</b>	<b>564,037</b>	<b>518,120</b>	<b>337,591</b>	<b>769,516</b>	<b>-</b>	<b>-</b>	<b>2,289,942</b>	
Total expenditure 2021		121,853	488,446	516,684	266,020	598,872	-	-		1,991,876

Media Legal Defence Initiative (Trading as Media Defence)

Notes to the financial statements

For the year ended 31 December 2022

3b Analysis of expenditure (prior year)

	Note	Fundraising £	Charitable activities				Strategic Litigation £	Governance costs £	Support costs £	2021 Total £
			Support to Individuals for Legal Defence £	Support to NGOs for Legal Justice £	Support for training & capacity building £					
Staff Costs	6	120,750	184,325	92,162	122,883	92,162	30,721	92,162	<b>735,166</b>	
Other Staff Costs		-	5,663	2,831	3,775	2,831	944	2,831	<b>18,875</b>	
Grants payable	4a	-	186,936	344,439	66,006	409,059	-	-	<b>1,006,440</b>	
Translation services		-	-	-	-	15,005	-	-	<b>15,005</b>	
Fundraising costs		1,103	-	-	-	-	-	-	<b>1,103</b>	
Volunteers' expenses		-	-	-	-	-	-	-	<b>-</b>	
Travel and subsistence		-	-	-	-	120	-	1,040	<b>1,160</b>	
Meetings and events		-	-	-	24,798	2,390	-	-	<b>27,188</b>	
Marketing and promotion		-	-	-	-	-	-	2,751	<b>2,751</b>	
Monitoring, Evaluation & Research		-	-	-	5,280	-	-	-	<b>5,280</b>	
Premises		-	-	-	-	-	-	62,115	<b>62,115</b>	
Depreciation		-	-	-	-	-	-	2,020	<b>2,020</b>	
Office costs		-	-	-	-	-	-	70,564	<b>70,564</b>	
Bank Charges & Exchange losses		-	468	130	90	182	-	15,047	<b>15,917</b>	
Board expenses		-	-	-	-	-	4,814	-	<b>4,814</b>	
Audit and accountancy		-	-	-	-	-	8,760	-	<b>8,760</b>	
Legal and professional		-	-	-	-	-	-	14,718	<b>14,718</b>	
<b>Sub- total</b>		<b>121,853</b>	<b>377,391</b>	<b>439,563</b>	<b>222,832</b>	<b>521,751</b>	<b>45,239</b>	<b>263,248</b>	<b>1,991,876</b>	
Support costs		-	94,769	65,812	36,855	65,812	-	(263,248)	-	
Governance costs		-	16,286	11,310	6,333	11,310	(45,239)	-	-	
<b>Total expenditure 2021</b>		<b>121,853</b>	<b>488,446</b>	<b>516,684</b>	<b>266,020</b>	<b>598,872</b>	<b>-</b>	<b>-</b>	<b>1,991,876</b>	

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

#### For the year ended 31 December 2022

#### 4a Grant making

	Grants to institutions £	Grants to individuals £	Support costs £	2022 £	2021 £
<b>Cost</b>					
Support to Individuals for Legal Defence	-	210,857	91,095	<b>301,952</b>	281,705
Support to NGOs for Legal Justice	320,022	-	63,261	<b>383,283</b>	410,251
Support for Training & Capacity Building	-	-	35,425	<b>35,425</b>	102,860
Strategic Litigation	483,727	81,608	63,261	<b>628,596</b>	474,871
<b>At the end of the year</b>	<b>803,749</b>	<b>292,465</b>	<b>253,042</b>	<b>1,349,256</b>	1,269,687

#### 4b Grant making prior year

	Grants to institutions £	Grants to individuals £	Support costs £	2021 £	2020 £
<b>Cost</b>					
Support to Individuals for Legal Defence	-	86,936	94,769	<b>281,705</b>	413,871
Support to NGOs for Legal Justice	344,439	-	65,812	<b>410,251</b>	321,993
Support for Training & Capacity Building	-	66,005	36,855	<b>102,860</b>	46,945
Strategic Litigation	355,028	54,031	65,812	<b>474,871</b>	1,299,092
<b>At the end of the year</b>	<b>699,467</b>	<b>306,973</b>	<b>263,248</b>	<b>1,269,687</b>	2,081,900

Grants are provided to individuals and institutions from Media Defence based on the charitable objectives of the organisation and with consideration for affordability.

Media Defence has a listing of the partner organisations with which it works on its website. Media Defence does not provide the detail of the amounts given to individual institutions as it believes these could prejudice the furtherance of the charitable objectives of Media Defence and the recipient.

#### 5 Net income for the year

This is stated after charging

	2022 £	2021 £
Depreciation	<b>3,620</b>	2,020
Operating lease rentals: Property and Equipment	<b>43,390</b>	54,576
Auditors' remuneration (excluding VAT): Audit	<b>8,195</b>	7,300
Foreign exchange (gains) / losses	<b>(95,890)</b>	15,917

#### 6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	<b>746,079</b>	642,088
Social security costs	<b>96,220</b>	72,156
Employer's contribution to defined contribution pension schemes	<b>22,507</b>	20,922
	<b>864,806</b>	735,166

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

#### For the year ended 31 December 2022

#### 6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	<b>2022</b>	2021
	<b>No.</b>	No.
£60,000 - £69,999	-	3
£70,000 - £79,999	2	1
£80,000 - £89,999	1	-
	1	4

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £89,626 (2021: £82,206).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses/development was £5,233 (2021: £nil).

#### 7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 17 (2021: 16).

#### 8 Related party transactions

In 2022, Media Defence appointed a new Board Member. This individual is the founder of an organisation that is a recipient of Media Defence's Support for NGOs. In 2022, further support to this organisation was approved by the Board of Trustees.

In 2022, there was some pro bono support provided by the law firm of one of our trustees, Steve Finizio, who is a partner at Wilmer Cutler Pickering Hale and Dorr LLP (2022:£467k; 2021:£35K).

One of our Trustees, Catherine Anite, serves on the Board of Directors at the International Centre for Not-For-Profit Law (INCL). INCL gave grants worth £91k to Media Defence in 2022 (2021: £69k).

#### 9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

#### 10 Tangible fixed assets

	Fittings and Office equipment £	Computer equipment £	<b>Total £</b>
<b>Cost or valuation</b>			
At the start of the year	8,900	6,077	<b>14,977</b>
Additions in year	-	7,721	<b>7,721</b>
Disposals in year	-	-	-
	8,900	13,798	<b>22,698</b>
<b>Depreciation</b>			
At the start of the year	4,599	5,038	<b>9,637</b>
Charge for the year	1,681	1,939	<b>3,620</b>
Eliminated on disposal	-	-	-
	6,280	6,977	<b>13,257</b>
<b>Net book value</b>			
<b>At the end of the year</b>	<b>2,620</b>	<b>6,821</b>	<b>9,441</b>
At the start of the year	4,300	1,039	5,340

All of the above assets are used for charitable purposes.

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

#### For the year ended 31 December 2022

#### 11 Debtors

	2022 £	2021 £
Grants Receivable	-	5,187
Other Debtors	42,507	16,300
Prepayments	20,527	27,072
	<b>63,034</b>	<b>48,558</b>

#### 12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade Creditors	23,042	32,860
Other Creditors	11,981	20,458
Grants Payable	508,855	411,622
Deferred Income	-	187,744
Accruals	14,258	8,791
	<b>558,136</b>	<b>661,476</b>

#### 13 Deferred income

There was no deferred income for 2023 activities received in 2022.

	2022 £	2021 £
Balance at the beginning of the year	187,744	65,520
Amount released to income in the year	(187,744)	(65,520)
Amount deferred in the year	-	187,744
Balance at the end of the year	-	187,744

#### 14 Pension scheme

MLDI matches Employee's Pension contributions from 5% and up to 8% of qualifying earnings.

#### 15a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	9,441	-	-	9,441
Net current assets	748,457	365,175	169,355	1,282,987
<b>Net assets at the end of the year</b>	<b>757,898</b>	<b>365,175</b>	<b>169,355</b>	<b>1,292,428</b>

#### 15b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	5,340	-	-	5,340
Net current assets	238,143	357,500	339,339	934,982
<b>Net assets at the end of the year</b>	<b>243,483</b>	<b>357,500</b>	<b>339,339</b>	<b>940,322</b>

**Media Legal Defence Initiative (Trading as Media Defence)**

**Notes to the financial statements**

**For the year ended 31 December 2022**

**16a Movements in funds (current year)**

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
<b>16.i Restricted funds:</b>					
Adessium	42,032	86,222	(70,602)	-	57,652
Donated Services	-	483,727	(483,727)	-	-
Dow Jones	-	7,356	(7,356)	-	-
DRL EWDR	14,850	156,729	(207,372)	(642)	(36,435)
Evan Cornish Foundation	-	5,000	(3,000)	-	2,000
Ford Foundation	133,200	233,407	(253,881)	-	112,726
Hivos 2022	-	85,093	(85,093)	-	-
ICNL (CAIP)	32,389	90,842	(81,750)	(8,172)	33,309
IWPR (DFID)	4,589	-	(3,357)	(1,232)	-
KAS LATAM	8,527	8,485	(16,527)	(485)	-
Limelight Foundation	-	83,557	(77,359)	-	6,198
Matrix Causes	1,250	-	-	(1,250)	-
National Endowment for Democracy (NED)	66,253	(16,809)	(71,022)	-	(21,578)
Other - Rtd/cncl'd Grants	10,362	-	473	1,101	11,936
Thomson Reuters Foundation	-	-	(1,272)	1,272	-
UNESCO	116	26,897	(23,466)	-	3,547
USSD DRL	25,771	(8,845)	(10,455)	(6,471)	-
<b>Total restricted funds</b>	<b>339,339</b>	<b>1,241,661</b>	<b>(1,395,766)</b>	<b>(15,879)</b>	<b>169,355</b>
<b>16.ii Unrestricted funds:</b>					
Designated funds	357,500	-	-	7,675	365,175
General funds	243,483	1,400,387	(894,176)	8,204	757,898
<b>Total unrestricted funds</b>	<b>600,983</b>	<b>1,400,387</b>	<b>(894,176)</b>	<b>15,879</b>	<b>1,123,073</b>
<b>Total funds</b>	<b>940,322</b>	<b>2,642,048</b>	<b>(2,289,942)</b>		<b>1,292,428</b>

There was a £7,625 increase in designated funds in the year.

The movement between restricted and unrestricted funds represents management fees earned on restricted funds in 2022.

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

#### For the year ended 31 December 2022

#### 16b Movements in funds (prior year)

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
<b>16.i Restricted funds:</b>					
Adessium	59,141	42,460	(59,569)	-	42,032
Donated Services	-	355,028	(355,028)	-	-
Dow Jones	-	7,208	(7,208)	-	-
DRL EWDR	-	17,555	(2,704)	-	14,850
Ethiopia Fund	706	-	(706)	-	-
FB - Factcheckers Legal Support Initiative	34,698	-	(34,698)	-	-
Ford Foundation	47,852	203,998	(118,650)	-	133,200
Hivos 2021	-	77,043	(77,043)	-	-
ICNL (CAIP)	-	68,672	(36,284)	-	32,389
IWPR (DFID)	1,167	5,924	(2,502)	-	4,589
KAS LATAM	-	8,527	-	-	8,527
Matrix Causes	-	1,250	-	-	1,250
National Endowment for Democracy (NED)	57,010	108,457	(99,212)	-	66,254
Nicolas Puech Foundation	-	49,123	(49,123)	-	-
Omidyar (Geographies)	21	49,780	(49,801)	-	-
OSF (Non - US) BAN (17 - 18)	16,126	-	(16,126)	-	-
OSI (CB) 2021	-	129,647	(129,647)	-	-
Other - Rtd/cncl'd Grants	8,751	-	1,611	-	10,362
UNESCO	-	25,157	(25,041)	-	116
USSD DRL	-	195,397	(169,626)	-	25,771
<b>Total restricted funds</b>	<b>225,471</b>	<b>1,345,224</b>	<b>(1,231,357)</b>	<b>-</b>	<b>339,339</b>
<b>16.ii Unrestricted funds:</b>					
Designated funds	350,000	-	-	7,500	357,500
General funds	264,069	747,438	(760,519)	(7,500)	243,488
<b>Total unrestricted funds</b>	<b>614,069</b>	<b>747,438</b>	<b>(760,519)</b>	<b>-</b>	<b>600,988</b>
<b>Total funds</b>	<b>839,541</b>	<b>2,092,657</b>	<b>(1,991,876)</b>	<b>-</b>	<b>940,322</b>

#### 16.i Purposes of restricted funds

Adessium - Support to ensure legal protection of journalists, citizen journalists and media outlets in Europe

Donated Services - free legal services provided in support of strategic cases, website design, wellbeing support and capacity building.

Dow Jones - support legal defence to independent media, journalists and bloggers facing criminal charges for their reporting

US State Department - develop legal communities to defend, promote and strengthen freedom of expression online. The negative figure under income for USSD DRL includes a repayment of an unspent grants £8,845. The negative balances on DRL EWDR represents amounts owed by, but not claimed from the donor at the year end.

Evan Cornish Foundation- Legal Defence for Journalists Under Threat

Ford - legal assistance to journalists, bloggers and independent media under oppression

Hivos - legal defence to online media and bloggers

IWPR -to explore the freedom of expression landscape in three countries in the MENA region

KAS - Rule of law factsheets, amicus briefs in Latin America.

Limelight Foundation - Support to ensure legal protection of journalists, citizen journalists and media outlets in Europe

National Endowment for Democracy - Defending Independent Media and Protecting at-risk Journalists. The negative figures under income include a repayment of an unspent grant of £42,699.

Thomson Reuters Foundation-Building Resilient and Independent Media Ecosystems

UNESCO - support for a free and safer environment for journalists

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

#### For the year ended 31 December 2022

#### 16.ii Purposes of unrestricted funds

Designated funds - maintained to ensure any significant financial risks to Media Defence are mitigated.

General funds - provided by the following funders: Craig Newmark Philanthropies, Open Society Foundations, Luminare and Wellspring. The balance of unrestricted, general funds was unusually high at 31 December 2022 due to the receipt of several, large unrestricted grants at the end of the year. These funds are allocated to activities in 2023, so Media Defence expect this amount to reduce in the coming year.

#### 17 Reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
<b>Net Income for the reporting period (as per the statement of financial activities)</b>	<b>352,106</b>	100,781
Depreciation charges	<b>3,620</b>	2,020
Dividends, interest and rent from investments	<b>(43)</b>	(468)
Decrease/(increase) in debtors	<b>(14,476)</b>	230,076
Increase / (decrease) in creditors	<b>(103,340)</b>	175,004
<b>Net cash provided by / (used in) operating activities</b>	<b>237,867</b>	507,412

#### 18 Analysis of cash and cash equivalents

	At 1 January 2022 £	Cash flows £	Other changes £	At 31 December 2022 £
Cash in hand	1,031,311	301,596	-	<b>1,332,907</b>
Notice deposits (less than three months)	516,589	(71,407)	-	<b>445,182</b>
<b>Total cash and cash equivalents</b>	<b>1,547,900</b>	<b>230,189</b>	-	<b>1,778,089</b>

#### 19 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property	
	2022 £	2021 £
Less than one year	<b>49,562</b>	13,392
One to five years	<b>16,521</b>	-
	<b>66,083</b>	13,392

#### 20 Capital commitments

At the balance sheet date, the charity had made no capital commitments.

#### 21 Contingent assets or liabilities

There are no contingent assets or liabilities.

#### 22 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**MEDIA LEGAL DEFENCE INITIATIVE**

England & Wales - Charity number 1128789

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# Accounts

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Company number: 06621203

Charity number: 1128789

# **Media Legal Defence Initiative**

**(trading as Media Defence)**

*Report and financial statements  
For the year ended 31 December 2021*

## Contents

Reference and administrative information .....	2
Trustees' annual report .....	3
Independent auditor's report .....	25
Statement of financial activities (incorporating an income and expenditure account) .....	29
Balance sheet .....	30
Statement of cash flows .....	31
Notes to the financial statements .....	32

## Reference and administrative information

Company number 06621203  
Country of incorporation England and Wales

Charity number 1128789  
Country of registration England and Wales

Registered office and operational address 5 Chancery Lane, London WC2A 1LG

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Sarah Carolyn BULL (Chair)  
Matthew Richard FRANCIS (Treasurer)  
Richard BROPHY  
David JONES  
Steven FINIZIO  
Caroline FROST  
Smita SHAH  
Catherine ANITE  
María Teresa RONDEROS  
Joshua CASTELLINO resigned from the board in May 2021.

Key management Alinda VERMEER (Chief Executive Officer)

### Bankers

Triodos Bank	Barclays Bank
Deanery Street	1 Churchill Place
Bristol	London
BS1 5AS	E14 5HP

Auditor Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108-114 Golden Lane, London, EC1Y 0TL

## **TRUSTEES' ANNUAL REPORT**

The trustees present their report and the audited financial statements for the year ended 31 December 2021.

The trustees review the aims, objectives and activities of the Media Legal Defence Initiative (hereinafter Media Defence) each year. This report looks at what Media Defence has achieved in the reporting period. The trustees report the success of each key activity and the benefits that Media Defence has brought to those groups of people that it is set up to help. The review also helps the trustees to ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **OBJECTIVES AND ACTIVITIES**

### **Charitable Objectives**

Media Defence's charitable objectives are to promote human rights throughout the world, in particular through protecting freedom of speech and the right to free expression, and to advance education in law, including human rights and media law.

### **Mission**

Media Defence's core mission is to ensure legal protection of journalists and media workers under threat for reporting on issues of public interest, in the belief that freedom of expression is essential to holding power to account.

### **Mandate**

Media Defence works globally, where there is the greatest need, to ensure legal defence and protection of journalists, citizen journalists and media outlets from legal threats related to their journalism that violate the right to freedom of expression, ensuring that they can continue to report on issues of public interest.

### **Main activities**

#### **Emergency Defence**

We provide free emergency legal assistance to journalists and independent media in need across the world. We support the legal defence of journalists and media houses when they are sued or prosecuted, and we help them bring legal action to compel the state to protect their rights where these have been violated, including to investigate abuses and bring perpetrators of attacks to justice.

Our assistance can be in the form of a grant to a local lawyer to fund the legal defence of a journalist or media outlet, and/or pro bono legal support by our in-house legal team. We also help identify a lawyer where necessary.

We provide assistance to all requests for emergency legal support that fall within our mandate where we are the only realistic avenue to provide the help required. In the event that we do not have the financial ability to support all cases within our mandate, we prioritise cases where there is a real risk that the case will result in the imprisonment of the journalist concerned, or the case is of potential strategic importance.

## **Strategic Litigation**

We undertake strategic litigation to improve the climate for press freedom worldwide. We directly represent journalists in cases before influential domestic courts and international tribunals, intervene in cases that are already under way, and we support local lawyers to do the same.

Our strategic litigation priorities are: 1) obtaining redress for journalists who have become victims of violence and harassment and 2) protecting free speech online. In order to respond to the rapidly changing freedom of expression landscape, we also litigate other strategic cases that offer an important opportunity to advance media freedom standards.

## **Local Legal Capacity Building**

We build local legal capacity to defend journalists in two ways:

### **1. Grants to partner organisations**

Media Defence provides grants of up to £25,000 per year and added value support to partner organisations in countries or regions where there is a strong need for legal support for journalists and where it can be difficult for independent media to obtain quality and affordable legal support. This support enables them to provide legal defence to journalists in their countries.

By strategically selecting partner organisations in regions around the world and building and strengthening their legal capacity we are able to establish a more sustainable infrastructure for quality media defence at the national level. Working with and through partner organisations also boosts the availability, speed, value for money and sustainability of legal defence for journalists at a national level. Partners are knowledgeable of domestic laws and the political and cultural context; they are able to move nimbly, providing support faster and with lower cost than would otherwise be possible.

We assess partnership applications on the following criteria:

- The need in the country or region concerned;
- Legal capacity within the applicant organisation;
- Administrative and financial capacity within the applicant organisation;
- The existence of other organisations offering legal defence to journalists and media in the applicant organisation's country;
- Financial need / availability of alternative sources of funding; and
- The applicant organisation's ability to apply and report in English.

### **2. Training of lawyers**

Lawyers are our primary partners in defending the media and it is of paramount importance that they have the expertise necessary to successfully defend journalists under threat. We run litigation surgeries and provide 'on the job' mentoring for lawyers to develop their technical expertise in litigating freedom of expression cases, ultimately building strong legal communities able to defend journalists, citizen journalists and media outlets and promote media freedom through the courts.

The trustees have had regard to the Charity Commission's guidance on public benefit. All Media Defence's charitable activities focus on ensuring legal protection of journalists in the belief that freedom of expression is essential to hold those with power to account. They are undertaken to further our charitable purposes for the public benefit. Media Defence does not engage in political campaigning.

## 2020-2024 Strategy

Press freedom has seen a sharp decline over the past few years and the context in which we operate is only forecast to worsen as insecurity and populism spread, while governments copy restrictive and abusive practices from others. Increasingly, journalists face legal threats alone, without the protection of resourced media houses or effective legal representation. The COVID-19 pandemic has only accelerated this downward spiral.

Since 2020, we have set out to increase our impact, ensuring more journalists and independent media have access to affordable legal support. We are focused on increasing and deepening the support we offer to our partners to enhance the availability of quality legal defence for journalists around the world and the coordination of strategic litigation on press freedom and freedom of expression.

By 2024, we aim to:

- support at least 100 new emergency defence cases per year, maintaining a success rate of 70%+;
- support at least 40 new strategic cases per year, maintaining a success rate of 70%+;
- support at least 25 partner organisations in providing legal defence to the media in their countries or regions;
- run regional litigation surgeries for lawyers in each region in which we operate; and
- facilitate cross-partner learning, promote best practices in media defence litigation and strengthen legal advocacy across the world.

In order to deliver on this ambitious strategy, we have also prioritised increasing our income and strategically communicating our work to broaden our reach and become recognised globally as a centre of expertise in legal defence of press freedom.

## ACHIEVEMENTS AND PERFORMANCE

### Impact of COVID-19 related measures on our achievements

The measures taken by the UK government as well as governments in countries in which we operate continue to involve a high degree of social disruption. This has impacted the delivery of and the demand for Media Defence's activities in the following ways.

- Journalists continue to work in a severely pressured working environment as a result of the pandemic, which has been described as a potential journalism "extinction event" and "the most enduringly difficult professional period many have experienced during their careers".<sup>1</sup> We continue to see high levels of journalists in need of legal support, reflecting the deterioration of the operating environment of the media around the world.

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<sup>1</sup> International Center for Journalists (ICFJ) and the Tow Center for Digital Journalism, *Journalism & the Pandemic: a global snapshot of impacts*, available at: <https://www.icfj.org/our-work/journalism-and-pandemic-survey>.

- Our work was also impacted by court closures and delays to proceedings. There was less progress in some of the cases we and our partner organisations supported.
- Uncertainty around travel restrictions impacted our local legal capacity building. We were unable to carry out any planned site visits to our partner organisations in 2021. We continued to deliver trainings and peer learning events online, which were successful, and we continued to bolster the sustainability of our local legal capacity building by sharing our legal expertise through a legal resources section on our website as well as a resource hub that makes our training materials available.
- Delays in securing the income for our local legal capacity building meant that we were able to support fewer partner organisations to deliver legal support at the domestic level than planned.

Despite the disruption caused by the ongoing pandemic, Media Defence continues to make good progress toward achieving the goals set out in our 2020-2024 strategy.

## Overall picture

Journalists faced increasingly challenging and dangerous circumstances around the world, and the need for legal support to the media continued to grow.

We supported journalists and media outlets in 124 new cases in 2021, exceeding our target of taking on 120 new cases.<sup>2</sup> As litigation can be enduring, these new cases only form a small part of our overall case load. In total, our team worked on 466 cases during the year, in 61 countries. This represents an increase from 2020 when we worked on 443 cases during the year in 63 countries.

We expanded our grant making to support local organisations to deliver legal defence to media in their countries, which enabled our partners to litigate at least a further 350 cases across a range of freedom of expression issues and courts in countries where the need for support is the highest. We also trained 54 lawyers and launched our Training Hub, making all our training modules and supporting materials available and easy to navigate.

With the ongoing pandemic accelerating the decline in media freedom, it has become more difficult to obtain a successful outcome in cases and we saw our success rate decrease for the second year in a row, with 57% of cases either fully or partially achieving objectives. The decrease in the success rate was visible in particular in cases at the domestic level, with cases at regional courts and international bodies retaining a strong success rate of 88%. Legal threats and sanctions used to deter independent journalism can be overcome, if necessary by progressing cases to the regional or international level, and access to high quality legal support free of charge is more important than ever to stem the tide.

## Emergency defence

Out of the 124 new cases, 71 cases fell under our emergency defence programme.<sup>3</sup> Journalists, citizen journalists and media houses in need of legal help applied for support through our website or by submitting an application form to our grants team. Grant requests were on average approved within eight business days after receipt of a complete application.

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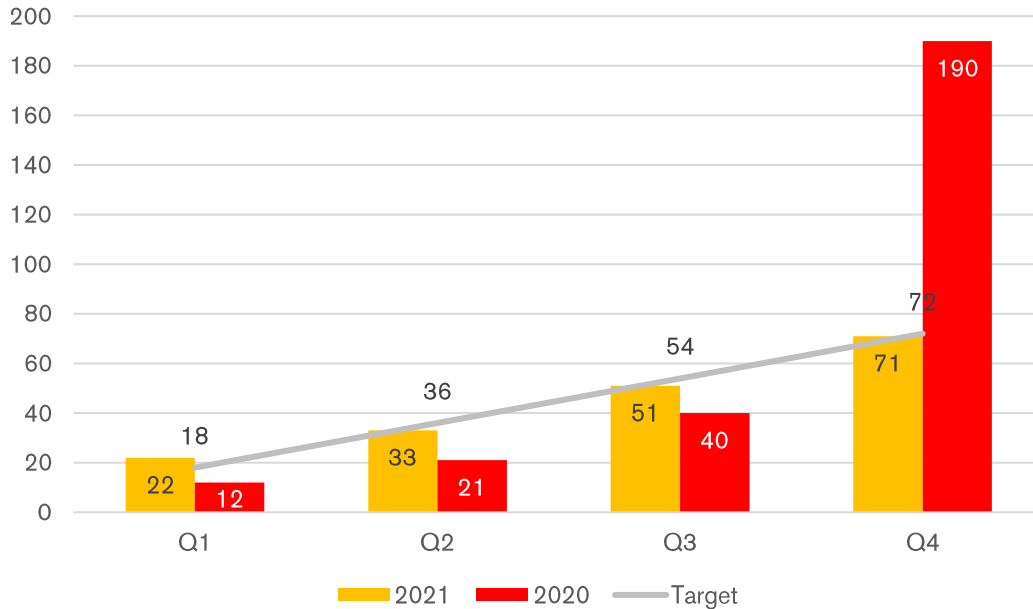
<sup>2</sup> In 2020, we took on 241 new cases, which included an exceptional coordinated campaign of 131 cases initiated against one journalist to distract him from his reporting.

<sup>3</sup> The emergency defence work is reflected in the SOFA as 'Support to Individuals for Legal Defence'.

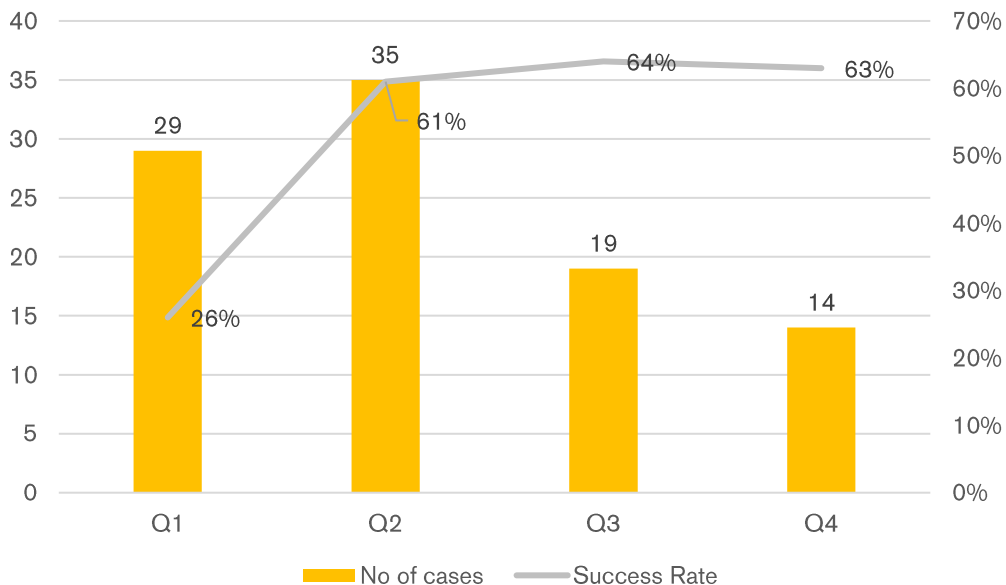
Typically, we responded to requests for assistance by providing funding to hire a local lawyer and working with the local lawyer to secure a good outcome for the journalist concerned. Our in-house legal team provided technical legal support in nine cases.

We supported the highest number of new cases in Cameroon (8). In addition, we also supported a high number of cases in India (6), Peru (6), Turkey (5), and North Macedonia (4).

**Number of new emergency defence cases supported (cumulative)<sup>4</sup>**



**% of cases with objectives fully or partially met (of cases closed per quarter)**

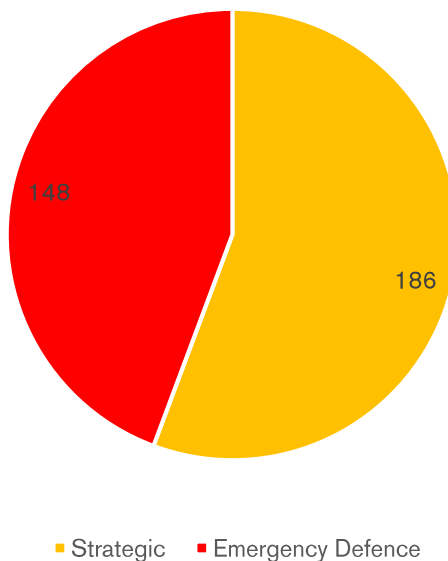
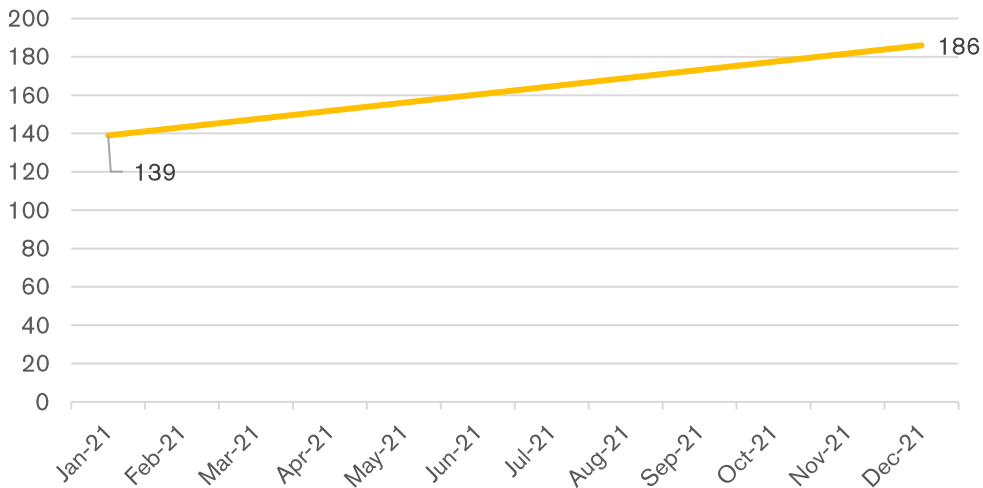


<sup>4</sup> The number of cases in quarter four of 2021 were significantly lower corresponding period in 2020. In quarter of four of 2020, 131 cases were initiated against one journalist as part of a coordinated campaign to silence him and distract him from his reporting.

## Strategic litigation

We took on 53 new strategic cases, compared to 51 in 2020.<sup>5</sup> As strategic cases can be enduring, 40% of our live cases at the end of 2021 were strategic. We continued to work on 139 existing strategic cases, bringing the total number of strategic cases worked on in 2021 to 192, 186 still active.

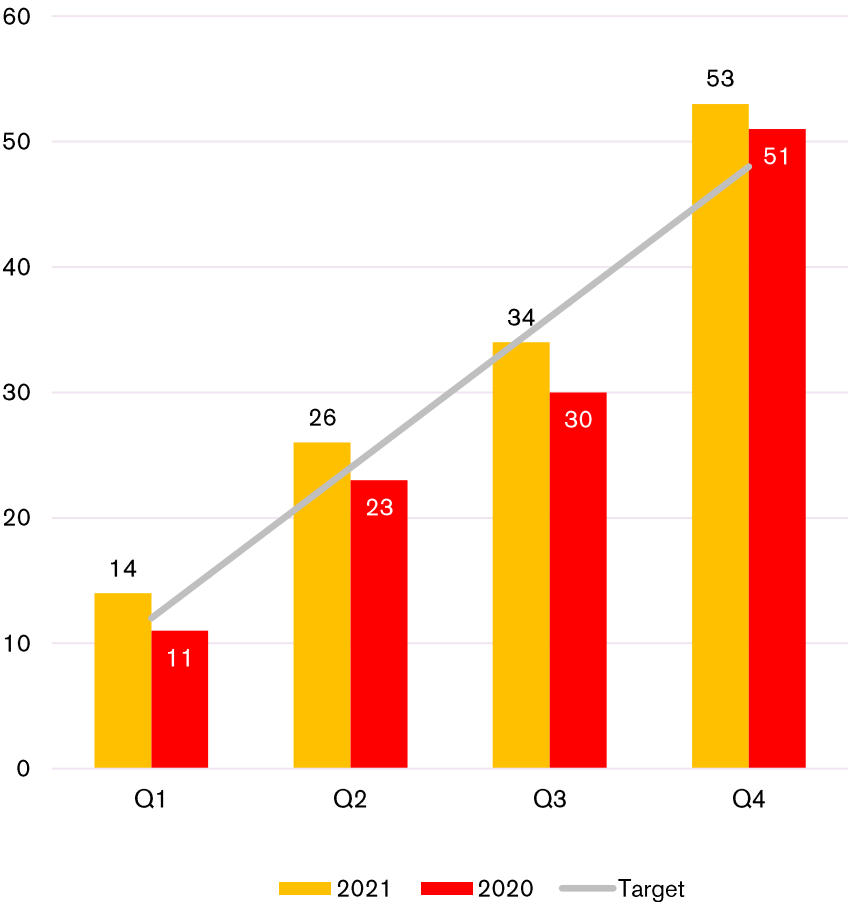
### Number of Active Strategic Cases



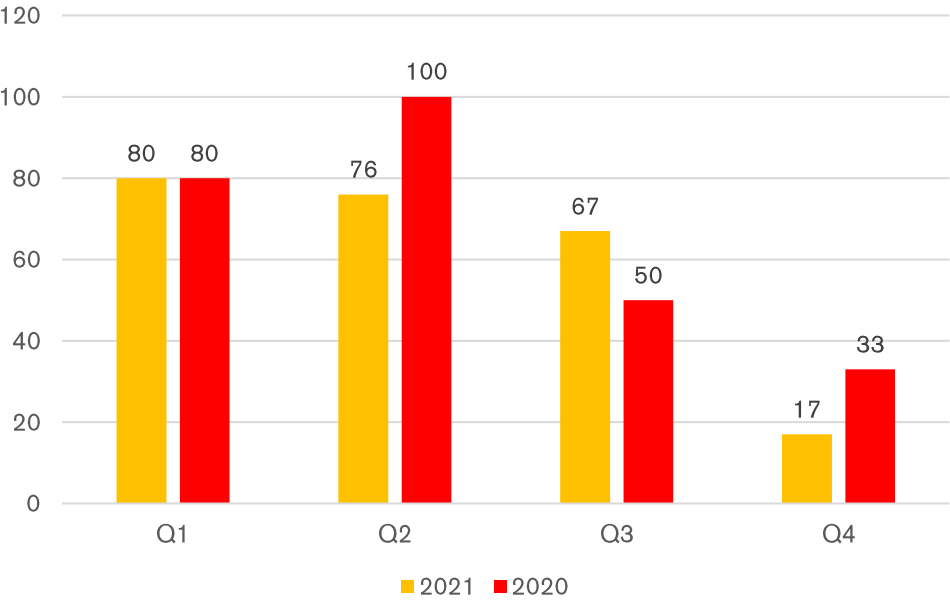
The 53 new strategic cases originated from 19 countries in total, with the highest number of strategic cases relating to Azerbaijan (11), Russia (8), Colombia (5), Nigeria (4) and Uganda (4). 45 strategic cases came to an end during the year, of which 65% were successful or partially successful, which is an increase from 2020 when only 55% of cases were successful or partially successful. Strategic cases at regional or international human rights forums had an 88% success rate.

<sup>5</sup> The strategic litigation work is reflected in the SOFA as ‘Strategic Litigation’, which includes grants to cover legal fees of local lawyers in strategic cases supported by in-house lawyers acting pro bono, as well as filing and translation costs.

**Number of new strategic cases (per quarter)**



**% of strategic cases with objectives fully or partially met (of cases closed per quarter)**



## Local legal capacity building

### Grants to partner organisations<sup>6</sup>

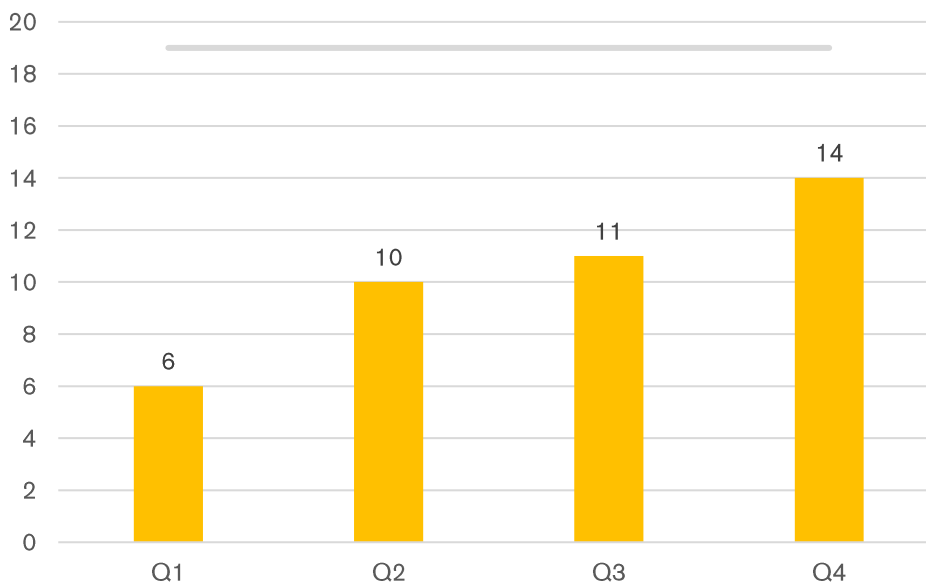
In 2021, we approved 15 grants to support local organisations to deliver legal defence to media in their countries,<sup>7</sup> compared to 14 in 2020. The grants awarded in 2021 enable our partners to litigate at least 350 cases across a range of freedom of expression issues and courts.<sup>8</sup> Throughout the year, we provided additional legal support in ten cases taken by partner organisations.

Our partners in 2021 were Media Policy Institute (Kyrgyzstan), Foundation for Society and Legal Studies (TOHAV, Turkey), Foundation for Press Freedom (Colombia), Helsinki Foundation for Human Rights (Poland), Human Rights Platform (Ukraine), Media and Law Studies Association (Turkey), Hungarian Civil Liberties Union (Hungary), Ossigeno per l'Informazione (Italy), a partner in Kenya, a partner in Russia, three partners in South Asia and a partner in the MENA region.<sup>9</sup> A grant to a partner in Cambodia is pending approval by our donor.

Throughout the year, we worked with 19 partners who had active grants. Delays in securing funding for this area of our work meant that four additional grants became available to partner organisations in sub-Saharan Africa towards the end of 2021, with the selection process for these partners still ongoing at the end of 2021.

Due to travel restrictions we were unable to carry out any planned site visits in 2021.

### Number of partner grants contracted in 2021 (new grants – cumulative)



<sup>6</sup> This is reflected in the SOFA as 'Support to NGOs for Legal Justice'.

<sup>7</sup> We contracted 14 grants, as one grant is pending approval by our donor. The total amount of grants also includes one grant to a local lawyer (rather than an organisation) to take multiple cases as and when they arise.

<sup>8</sup> This figure is based on agreed outputs.

<sup>9</sup> Names withheld to protect the identity of the organisations.

## **Training of lawyers<sup>10</sup>**

### **Training Hub**

In light of the ongoing pandemic and uncertainty around delivering trainings in person, a major focus of 2021 was to bolster the sustainability of our trainings by making our training materials accessible online in both English and French and by launching our Training Hub.<sup>11</sup> The Training Hub had 2,639 unique page views in 2021.

The Training Hub contains our training modules and supporting materials, such as case law and guidance, in an easy to navigate format. This enables lawyers who have not (yet) been able to attend our trainings to access any relevant materials independently. The Training Hub also serves as an invaluable resource for lawyers working on relevant cases against the media.

The Training Hub currently focuses on freedom of expression online, with a particular emphasis on cases in sub-Saharan Africa. In the coming years, we will be expanding this by adding a wider range of topics and regions.

### **Litigation surgeries, workshops and peer learning events**

We trained a total of 54 lawyers in 2021 through litigation surgeries and peer learning events.

We further strengthened the sustainability of our training programme by inviting alumni of our litigation surgeries in sub-Saharan Africa to hold litigation surgeries for lawyers in their respective countries. In order to support them in doing so, we organised a Training of Trainers workshop, which was attended by 11 alumni. In addition to making our training materials available, we provided grants that covered the cost of the litigation surgeries they went on to organise.

Training alumni held seven litigation surgeries in five countries (Democratic Republic of Congo, Kenya, Ethiopia, Nigeria and Malawi), training 153 lawyers in total. These litigation surgeries were conducted in English, Amharic and French.

Building on the success of our online advanced litigation surgeries for lawyers in sub-Saharan Africa held in 2020, in 2021 we ran an online Francophone litigation surgery for lawyers from West Africa. This litigation surgery was originally planned to take place in person, but the ongoing pandemic and related travel restrictions necessitated its move online.

In partnership with DLA Piper, we trained a total of ten Francophone lawyers in international freedom of expression standards, litigation before regional human rights mechanisms, and providing legal defence to journalists, citizen journalists and independent media. The trainings highlighted new threats to freedom of expression online, legal remedies and strategies to advance jurisprudence in the fast-evolving field of digital rights.

We also ran two peer learning events, in one of which 27 sub-Saharan African training alumni came together for different sessions relating to freedom of expression online. These sessions built on the content of litigation surgeries and helped strengthen the network of litigators who have attended our trainings.

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<sup>10</sup> This is reflected in the SOFA as 'Support for training and capacity building'.

<sup>11</sup> See <https://www.mediadefence.org/resource-hub/>.

The other peer learning event focused on lawyers working with our partner organisations from Council of Europe countries. This event focused on intimidation lawsuits (SLAPPs), including the abusive use of data protection claims.

We collaborated with relevant institutions to provide training on freedom of expression law to journalists and lawyers and where appropriate other professionals working in the freedom of expression field. Training activities that are more suited to an in-person format were postponed until 2022, such as two litigation surgeries for lawyers in Latin America.

### **Empowering Women in Digital Rights Advocacy project**

In September 2021, we embarked on a new project, Empowering Women in Digital Rights Advocacy. This 30-month project will empower female lawyers to defend and promote digital rights and online freedoms in sub-Saharan Africa. Through a program of training and networking, we will build capacity and encourage close collaboration. This will strengthen advocacy for digital human rights in the region.

### **Collaboration with University of Edinburgh**

As part of our ongoing partnership with the University of Edinburgh,<sup>12</sup> we organised and supervised a one-year freedom of expression clinic during the academic year 2020-2021. We assisted students in drafting two petitions to the UN Working Group on Arbitrary Detention (UNWGAD) on behalf of a human rights defender and blogger from Vietnam and a freelance journalist and filmmaker from Cameroon, both arbitrarily detained following their peaceful reporting on human rights issues in their countries. Media Defence assisted students in drafting the petitions which were submitted to the UNWGAD. The cases are currently ongoing.

The clinic has taken a break during the academic year 2021-2022 due to the sabbatical of the relevant staff member at the University of Edinburgh.

### **Beneficiaries of our services**

Our primary beneficiaries are journalists, citizen journalists and media outlets who are facing legal threats for their reporting. The local organisations we fund and the lawyers we train and connect to others are also beneficiaries. Indirectly, as a result of supporting and encouraging a free and independent media able to publish in the public interest, the general public are also a beneficiary of our activities.

Our partners are the lawyers we work with, support, mentor and learn from, as well as the local organisations we fund and support to provide legal representation and defence to hundreds of journalists each year.

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<sup>12</sup> The clinic is usually attended students from Edinburgh Law School who are in the third or fourth year of their undergraduate programme. The clinic provides a unique opportunity for students to work alongside practicing lawyers on international casework. Each year, there are introductory sessions delivered by Media Defence and course supervisors (external barristers) on matters of freedom of expression and human rights law before the students are introduced to two live case studies. The clinic educated law students on matters of freedom of expression and human rights law, inspiring them to pursue a career in the field, but also delivered concrete results in real cases.

## Journalist Impact Survey

In 2021, we carried out our fifth annual Journalist Impact Survey to look at the longer-term impact of our support on our primary beneficiaries, journalists.

Our Journalist Impact Survey is designed to understand the quality of our legal and financial support to journalists in addition to gaining a greater appreciation of the role of legal defence in ensuring journalists can continue to report, which informs Media Defence's future case work. The survey therefore allows us to test our theory of change: access to legal defence enables journalists to continue reporting and holding governments and authorities to account for the public.

109 cases supported under our Emergency Defence and Strategic Litigation programmes came to an end in 2021. We contacted 47 journalists<sup>13</sup> and 31 responded to our Journalist Impact Survey (a response rate of 66%, compared to 32% in 2019 to 54% in 2020).

84% of the journalists who responded to the Journalist Impact Survey are continuing to report on issues of public interest. In addition, many felt that their case had a positive impact by increasing public support of/respect for journalism and encouraged other journalists to seek justice. 78% were satisfied with their legal representation by Media Defence directly or the lawyer we engaged on their behalf and 100% would recommend our support to other journalists who are in legal trouble. 68% were satisfied with the outcome of their case.

Looking at these key findings compared to previous years, we see that satisfaction with the impact of our support continues to be at a high level.

	2017 Survey	2018 Survey	2019 survey	2020 survey	2021 survey
% that would recommend MD to other journalists	95%	98%	100%	95%	100%
% that have continued to report on public interest topics	87%	90%	100%	90%	84%
% satisfied with their legal representation	85%	100%	82%	90%	77%
% satisfied with the outcome of their case	65%	85%	50%	95%	68%

84% believe that their journalistic activity will result in more legal challenges in the future. Whilst our legal defence is therefore having an impact, the environment in many countries remains repressive and Media Defence will continue to alter its litigation strategies accordingly. The full report can be accessed on our website.<sup>14</sup>

<sup>13</sup> We were unable to contact journalists for whom we did not have contact details or who were in detention. We also excluded cases in which we submitted third party interventions, as we represented ourselves in these cases.

<sup>14</sup> See <https://www.mediadefence.org/impact-publication/journalist-impact-survey-2021/>

## Project and programme evaluations

Media Defence carried out a number of evaluations in order to measure outcomes, impact and identify learnings for improvement. These included evaluating two of our partner organisations: C-Libre in Honduras, and Media Foundation for West Africa, whose headquarters are in Ghana.

In addition, we continued to collect evidence for our strategic impact assesment, using the case of *FAJ v The Gambia* judgment obtained in 2018 to gain a deeper understanding of our impact in 12 different areas. We also interviewed lawyers and journalists to get a more in depth understanding of their experience with Media Defence, using their feedback to ensure our programmes remain relevant and informed by beneficiaries.

Our evaluations are summarised in our 2021 Learning Report which can be found on our website.<sup>15</sup>

## Fundraising

In line with our 2020 – 2024 strategy, Media Defence aims to increase its income each year to enable us to help more journalists who are facing legal threats as a result of their work. We are also diversifying our income stream and increasing our unrestricted income.

Throughout 2021 our fundraising continued to be impacted by the pandemic, in particular due to travel restrictions and a challenging funding environment, but in spite of this we successfully secured sufficient funds to continue our work during 2021. Our efforts continued to be focussed on diversifying our income in order to strengthen our resilience. Our Development Cluster, fully staffed since 2020, is supported in these efforts through the Development Committee. The Development Cluster will integrate learnings from fundraising initiatives in 2021 into our fundraising plans for 2022.

Media Defence is committed to ensuring that all of our fundraising activities are carried out in an ethical manner, that any funds accepted come from ethical sources, and that our fundraising respects and protects our independence, impartiality and mission:

- We are transparent about the source of our funding, with donor information made publicly available.
- Decisions on whether to accept funds from a new source are taken by Media Defence's board, after the potential donor has been carefully vetted by the CEO or a delegated authority.
- We do not engage in direct fundraising from the public.
- We also do not engage commercial or professional fundraisers or outsource any of our fundraising activities.

Media Defence's complaints policy and procedure, available on our website, outlines the process for lodging a complaint with Media Defence and how that complaint will be dealt with.

Media Defence is grateful for the continued support of all our donors.<sup>16</sup> Their support has enabled continuity in delivery of our strategic objectives.

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<sup>15</sup> See <https://www.mediadefence.org/news/>

<sup>16</sup> For a full overview of our donors, see <https://www.mediadefence.org/our-organisation/>.

## **Donated services**

In 2021, Media Defence benefited from the donated services of some of the world's leading lawyers and law firms. Jointly, law firms contributed 735 hours of pro bono legal services. The highest contributing firms were Shearman and Sterling LLP and DLA Piper.

We are extremely grateful to all our pro bono partners, whose contribution of free legal services made our work possible.

We are also grateful to the Cyrus R. Vance Centre for International Justice, TrustLaw and the Thomson Reuters Foundation for assisting us in establishing new pro bono partnerships during 2021.

## **Volunteers**

Media Defence engages volunteers on a rolling basis to support our legal and communications work. Our volunteer engagement is designed to be mutually beneficial for Media Defence and the volunteer - providing valuable experience to the volunteer and additional capacity to Media Defence.

Volunteers bring new ideas, creative ways of thinking and a different perspective to our work, while at the same time being engaged in meaningful activities that provide them with new challenges and learning experiences. We aim to make volunteering a challenging, worthwhile and enjoyable experience.

In 2021, travel restrictions and homeworking guidance meant that some volunteer engagements were postponed to 2022. During the year we worked with four volunteers, who committed a total of approximately 1410 hours. Three volunteers assisted with legal research in relation to our cases, covering a broad range of human rights related topics such as freedom of expression, universal jurisdiction, foreign agent laws, judicial independence, SLAPP suits, and case law of regional courts. One volunteer also supported our communications.

## ORGANISATIONAL MANAGEMENT / ADMINISTRATION

### IT Infrastructure

In line with our plans for 2021, we replaced and upgraded some of our IT infrastructure. We also continued to build and implement a new Customer Relationship Management (CRM) / Enterprise Resource Planning (ERP) system. This system combines functions of our financial management software, grant making software and fundraising support into a centralised database. Once the implementation is complete, this will increase our operational effectiveness by creating visibility and accessibility of data, eliminating duplication of efforts, and improving collaboration and reporting.

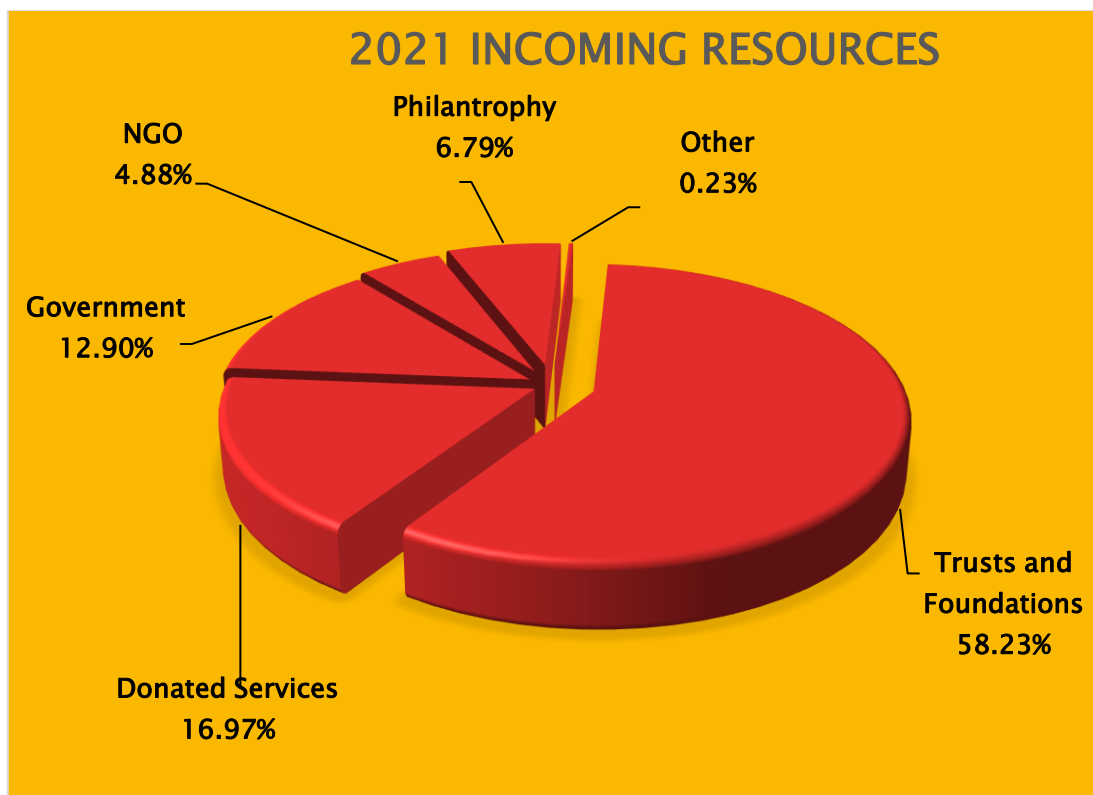
## FINANCIAL REVIEW

### Income

In 2021, we received total incoming resources of £2 million, of which £355K were donated services. Due to the lower level of donated services and unrestricted funds, our overall income decreased by 25%, but financial donations increased by 5% as a result of our investment in a development team in 2020.

64% of the incoming resources were restricted to either a region or a theme. 36% of funding was unrestricted. Donated services constituted 26% of the restricted incoming resources, compared to 63% in 2020.

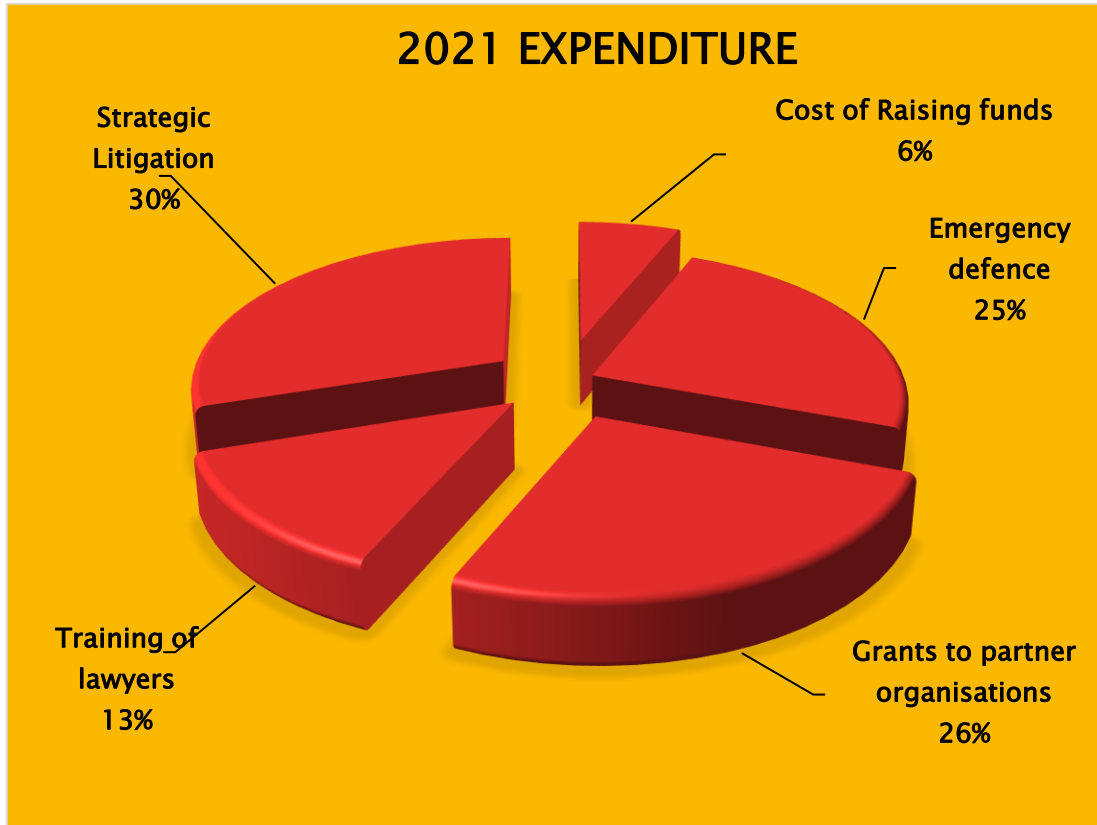
### 2021 Incoming Resources



As shown in the chart above, even though pro bono legal support continues to play an important part in enabling the delivery of activities, financial donations form a higher portion of incoming resources in 2021, with Trusts and Foundations continuing to be the main source of our funding. We however continue to diversify our funding sources.

## Expenditure

2021 saw a 28% decrease in expenditure from £2.8 million in 2020, to £2 million in 2021. The decrease in donated services contributed to this decrease. Overall, there is an almost equitable spend between Emergency Defence, Strategic Litigation and Grants to partner organisations. The below shows the split during 2021 of expenditure between each of our charitable activities.



In 2021, Media Defence recorded a 5% decrease in funds spent on 'Emergency Defence', excluding the exceptional grant awarded in 2020, but a 13% increase in number of grants awarded (2021: 99, 2020: 88).

We also spent less on Grants to partner organisations while awarding one more grant than we did in 2020 (2021: 15 grants awarded, and 2020: 14 grants awarded).<sup>17</sup>

Our total support cost in 2021 was £308,486, compared to £373,695 in 2020, representing 15% of our total expenditure (compared to 13% in 2020).<sup>18</sup>

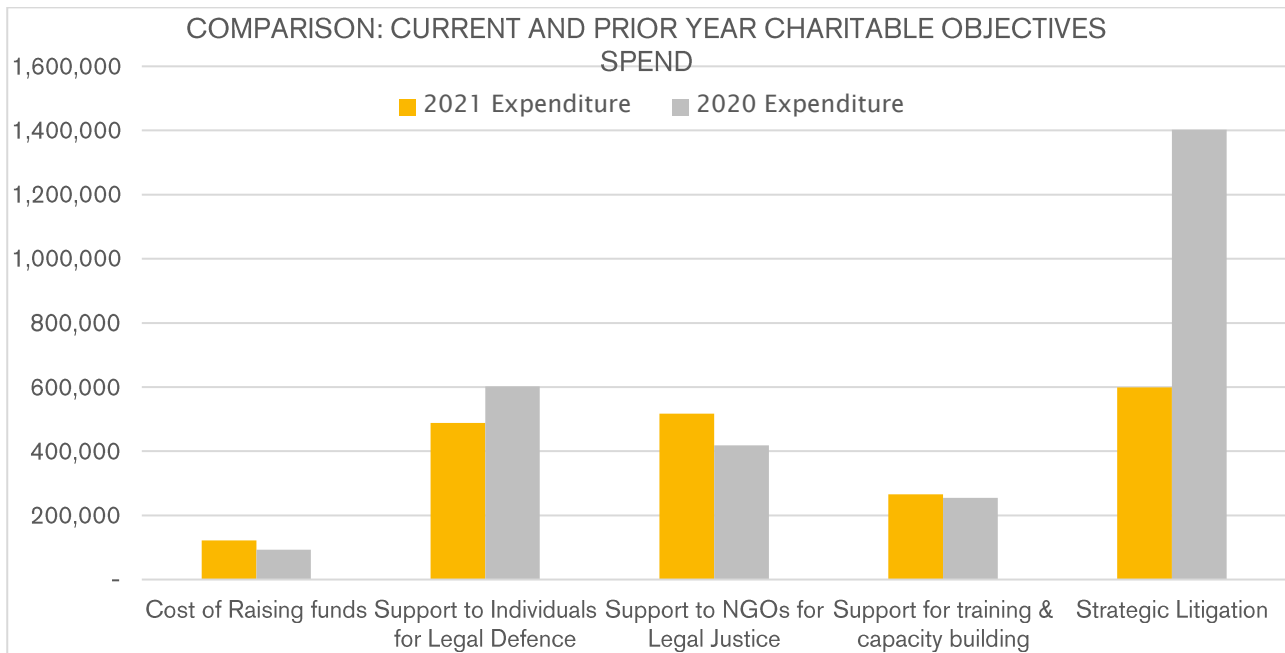
6% of our total expenditure was spent on raising funds, which reflects that 2021 was the first year in which we had a fully staffed development team in place and the subsequent increase in fundraising activity, including donor reporting. Support costs include salary and overhead costs, and have been allocated across activities on the basis shown in Note 1(i) of the Financial Statements.

Below is depiction of the above comparables.

<sup>17</sup> As set out above, we contracted 14. The total amount of grants also includes one grant to a local lawyer (rather than an organisation) to take multiple cases as and when they arise.

<sup>18</sup> Excluding donated services, our support cost in 2021 represented 19% of total expenditure (compared to 23% in 2020).

## Comparison: Current and Previous Year Spend on Charitable Objectives



We closed the year with a net income of £100,781 (2020: £33,809 surplus) and maintain a similar liquidity ratio of 2:1.

At the end of 2021, we carried forward £940,322, of which £339,339 were restricted funds (funding with a thematic and/or regional restriction) and £600,983 were unrestricted funds (£357,000 of designated reserves and £243,483 of donor funds carried forward for ongoing activities).

## Principal risks and uncertainties

Strategic risks are owned by the Board and considered at least annually, while management of other risks is delegated to management who report the effectiveness of key controls to the Board. Media Defence updates its risk policy and risk register regularly. The following identified risks have the greatest overall potential impact on Media Defence.

### COVID-19

The most significant risks currently facing the organisation relate to the COVID-19 pandemic. The ongoing pandemic continues to create uncertainty in the short term around our ability to deliver on our objectives, for example due to illness among staff and partners, court closures, delays in courts proceedings and travel restrictions, and also in the longer term around the wider economic political and economic environment, the health of our donor base and our ability to achieve the operational model on which our strategy is dependent. We are however cautiously optimistic that restrictions and disruption will gradually decrease during 2022.

Media Defence has responded to the pandemic with regular re-forecasting and cash flow modelling, and consideration of new and existing funding streams for increased resilience in anticipation of economic downturns, further periods of lockdown and changes in business practice across our global network. We have also taken measures to support staff health, safety and wellbeing. We have been successful in finding alternative options for delivery of our strategy and will continue to review the situation as it develops. This review is an iterative process and will continue to be refined as the shape of the post-crisis world becomes clearer.

## **Financial Risk**

Risks to the financial health of Media Defence, specifically being unable to raise sufficient income to fund our operations. We will mitigate this risk by investing in our fundraising and communications and by diversifying our funding streams. We will regularly report on our financial performance and position to ensure that the financial risks of expanding our organisation over this strategy period are well understood and appropriately managed.

## **Cyber Security Risk**

During the pandemic, we have seen an increase in cyber attacks. A malicious cyber attack could lead to inability to access data and/or loss of data, including information that might endanger our beneficiaries, and loss of funds. We mitigate this risk by performing regular internal and external reviews of digital security threats, upgrading procedures and planning, increasing staff awareness and regular penetration testing of our website.

## **Compliance and Reputational Risk**

Non-compliance with data protection, employment or environment laws and regulations or Media Defence's ethics and principles results in fines or other sanctions, bad publicity or negative relationships with partners, beneficiaries, donors or the general public. We will mitigate this risk by engaging external experts to advise on compliance issues, by ensuring our staff are regularly trained in the legal and regulatory frameworks applicable to their work, and by monitoring the quality of our work to ensure it meets our expectations and standards.

## **Innovation Risk**

Media Defence rapidly expands its partnership model, increasing the risk of quality problems. We will mitigate this risk by ensuring our due diligence checks on partners remain robust and our grant making process is simplified and streamlined. We will monitor the quality and success of our partners' work and assist them where these fall short of our expectations.

## **Reserves policy and going concern**

We have a reserves policy, which defines the level of funds that should be held to ensure we can continue to operate. The reserves policy identifies and distinguishes between restricted and unrestricted reserves, and the level of unrestricted reserves held is informed by income and expenditure forecasts based on planned activities and analysis of potential risk.

The Board of Trustees has determined that Media Defence requires reserves to be held to ensure, that as a minimum, we can meet any costs of closing the organisation whilst remaining operational for a period of six months, to be able to ethically exit existing agreements, cases and partnerships.

The Board of Trustees has set the reserves target at £357,500 (a 2% increase from 2020 given the increased headcount), which is the amount necessary to meet any costs of closing the organisation whilst remaining operational for a period of six months. This target is reviewed at least annually to ensure it remains relevant to the realities of current operations and the associated risks.

Any unrestricted reserves held above the required amount necessary for meeting costs associated with closure, may be used:

- to fund unexpected expenditure, e.g. if projects overrun, or unplanned events occur;
- to fund shortfalls in income if expected levels are not reached;
- to fund working capital; and
- to allow Trustees resources and time to act promptly in an unforeseen emergency situation.

Media Defence will not accumulate a level of reserve funding that is greater than that which it judges necessary to provide financial security.

The total unrestricted funds at year end stood at £600,983 (2020: £614,070). This is made up of designated reserves of £357,500 (sufficient to meet any costs of closing the organisation whilst remaining operational for a period of six months) and £243,483 of general funds (being unrestricted donor funds to be utilised for ongoing operational activities in 2022).

As outlined above, the current COVID-19 pandemic and the lockdowns, travel restrictions and general social disruption as a result have impacted and will continue to impact Media Defence's operations during the next financial year. Media Defence's donors have so far continued to support our work. In addition, new funding opportunities have become available. Some operational expenditure was incurred at a reduced level as a result of increased homeworking and more consideration continues to be given to the necessity of other expenditure, before it is incurred. As a result, the pandemic has not impacted on our level of reserves. In addition, cash flow forecasts continue to be prepared on a monthly, rather than (the pre-pandemic) quarterly basis.

Trustees have made an assessment of the impact of these risks on the charity's operations and have concluded that, despite the wider risks and uncertainties facing large sectors of society, the charity has the ability and intention to continue as a going concern. The reasons for this affirmation are:

- Cash flow forecasts for the next 18 months have been reviewed and Media Defence is confident that adequate resources are available to cover foreseeable expenditure;
- Media Defence has adequate reserves to cover any unrealised expected funding; and
- Media Defence has adequate management, programme and support expertise in place to discharge the day-to-day and long-term programme of activities.

## **PLANS FOR THE FUTURE**

As outlined above, our 2020-2024 strategy is aimed at magnifying our impact by increasing and deepening the support we offer to our partners. This support will enhance the availability of quality legal defence for journalists around the world and the coordination of strategic litigation on press freedom and freedom of expression. We will also continue to provide emergency legal defence to journalists and media organisations around the world in countries where we do not yet have partners and where we are the only realistic avenue to provide the assistance required. We will continue to pursue high-impact strategic litigation to win landmark cases, clarifying or changing laws, bringing them in line with international standards on freedom of expression.

While we have ambitious plans for this strategic period, we acknowledge that under the current circumstances there is overriding uncertainty resulting from the COVID-19 pandemic and the accompanying social, legal and economic disruption. During the pandemic we have successfully adopted new ways of working, for instance working remotely and moving part of our training programme online, but we expect that the pandemic will continue to impact our work, including in the following ways:

- The pandemic has accelerated the decline in media freedom around the world. Credible, independent news continues to be more important than ever, but media outlets are under pressure and face additional legal threats. We will continue to increase and diversify our income to enable us to meet the ever-growing demand for support. Our ability to meet the ever growing demand will depend on the availability of funds.
- Court closures will continue to result in delays to proceedings. We will remedy this as much as possible by monthly monitoring of key performance indicators and increasing our outreach to ensure we stay on track with our strategy.
- Travel restrictions will impact our ability to deliver trainings in person. We will remedy this by continuing to hold trainings online as much as possible.
- It has become more difficult to secure the income we need to deliver on our strategic priorities. We continue to remedy this by seeking to diversify our income on the one hand and prudent expenditure and regular reforecasting on the other hand.
- The pandemic, remote working and (partially) returning to the office may impact staff wellbeing, which we will continue to monitor through regular staff surveys and where necessary remedy through appropriate support. We will boost wellbeing by implementing the recommendations from a organisational trauma risk assessment.

We acknowledge that emerging from the pandemic may be an uneven process around the world and that measures may be reintroduced or may be subject to change at short notice. We will apply the lessons we have learned over the course of 2020 and 2021 to our future operating model.

At the time of publishing this report, due to the war in Ukraine there is overriding uncertainty about our ability to deliver support in both Ukraine and Russia. For instance, court closures in Ukraine will result in delays to ongoing proceedings and fewer opportunities for strategic litigation. The crackdown on independent media and human rights defenders in Russia has intensified, which will also impact our ability to deliver support. We will continue to monitor the situation to ensure we deliver support where possible.

We will continue to prioritise digital security during 2022. We will continue developing our new CRM/ERP system, as outlined above, to increase operational effectiveness.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Media Legal Defence Initiative, trading as Media Defence, is a company limited by guarantee, incorporated 16 June 2008, as amended 19 November 2012, and was registered as a charity on 24 March 2009. The company is governed under its Articles of Association, which sets out its objects and powers. Media Legal Defence Initiative is an independent and autonomous UK charity.

Our trustees set the strategic aims and directions for the organisation. They also approve grants made by the charity for amounts over £15,000. The chair of the Board approves grants of amounts between £1,500 and £15,000, on the recommendation of senior staff. Media Defence's London-based staff carry out day-to-day operations. This includes decisions on financial support for the defence of individual journalists up to a maximum of £1,500.

Media Defence determines its resource requirements in a thorough financial planning process, which comprises an annual review and approval of detailed plans and budget, and a mid-year review of same, in addition to quarterly forecasting. The trustees empower the chair to monitor, control and ensure delivery of the plans within the resources available.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

The CEO is Alinda Vermeer, who was appointed CEO in May 2021. She was Acting CEO before then.

## **Appointment of trustees**

Under Media Defence's Articles of Association, the first directors of the company became its first trustees when the charity was registered on 24 March 2009. Additional trustees are selected and appointed by the board.

Trustees are appointed for a three-year term under the Articles of Association and can serve a maximum of two consecutive terms. They are then eligible for re-appointment following at least a one-year absence from the position.

On appointment, trustees are provided with the Articles of Association of Media Defence and a copy of the Charity Commission's guidance on the role and responsibilities of trustees.

The trustees of Media Defence meet once every three months and receive detailed reports to retain effective control over the organisation and to monitor the work of the CEO and her team.

## **Trustee induction and training**

Trustees are familiar with either the fields of charity finance/management, law, human rights and/or journalism and undergo an induction on their role and responsibilities as well as the work of the Media Defence.

Trustees have a responsibility to attend appropriate training in order for them to perform their legal duties. The trustees are offered training opportunities throughout the year.

## **Remuneration policy for key management personnel**

The trustees have specific responsibility for remuneration matters. They make final recommendations on annual increases to the salary budget through the budget setting process for the forthcoming financial year.

The trustees make decisions on starting salaries for a new CEO. The CEO makes decisions on starting salaries for new staff based on job function and market conditions prevailing in the location of the job (London) and the Media Defence Job Evaluation Framework and Salary Scale. The CEO makes decisions on performance related increases for existing staff subject to approval of the budget by the Board.

## **Employee information**

Media Defence's staff is integral to the meaningful work that we do and the delivery of our charitable objects. The staff is led by the CEO and comprises legal, finance, monitoring and evaluation, fundraising, communication and grant making specialists.

Media Defence provides its staff with training to ensure skills are kept up to date and has in place a range of mechanisms to ensure smooth operational functioning.

In response to staff turnover during 2020, we welcomed a new Grants Officer (Individuals) in 2021. In response to staff turnover in 2021, we had to fill three additional posts (Monitoring, Evaluation and Learning Officer, Programme Finance and Compliance Officer and Legal Officer. In March 2021, our former CEO resigned and the Acting CEO was appointed CEO. An additional Finance and Admin Officer strengthened the Finance Team.

## Statement of responsibilities of the trustees

The trustees (who are also directors of Media Defence for the purpose 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).

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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 9 (2020: 9). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## **Auditor**

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 18 May 2022 and signed on their behalf by

Sarah Bull  
Chair of the Board of Trustees

## Independent auditor's report

To the members of

### Media Legal Defence Initiative

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Independent auditor's report to the members of Media Legal Defence Initiative

## Opinion

We have audited the financial statements of Media Legal Defence Initiative (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Media Legal Defence Initiative's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form

## **Independent auditor's report**

To the members of

### **Media Legal Defence Initiative**

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of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Independent auditor's report

To the members of

Media Legal Defence Initiative

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### Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the finance committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

## **Independent auditor's report**

**To the members of**

### **Media Legal Defence Initiative**

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Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

25 May 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

## Media Legal Defence Initiative (Trading as Media Defence)

### Statement of financial activities (incorporating an income and expenditure account)

#### For the year ended 31 December 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
<b>Income from:</b>							
Donations and legacies	2	742,640	1,345,224	<b>2,087,864</b>	959,215	1,840,507	2,799,722
Investments		468	-	<b>468</b>	2,292	-	2,292
Other		4,325	-	<b>4,325</b>	3,035	-	3,035
<b>Total income</b>		<b>747,433</b>	<b>1,345,224</b>	<b>2,092,657</b>	<b>964,542</b>	<b>1,840,507</b>	<b>2,805,049</b>
<b>Expenditure on:</b>							
Raising funds	3	121,853	-	<b>121,853</b>	92,511	-	92,511
Charitable activities							
Support to Individuals for Legal Defence	3	228,584	259,862	<b>488,446</b>	267,710	334,371	602,081
Support to NGO's for Legal Justice	3	147,499	369,186	<b>516,684</b>	192,669	226,057	418,726
Support for training & capacity building	3	126,145	139,874	<b>266,020</b>	133,350	121,729	255,080
Strategic Litigation	3	136,438	462,434	<b>598,872</b>	159,150	1,243,691	1,402,841
<b>Total expenditure</b>		<b>760,519</b>	<b>1,231,357</b>	<b>1,991,876</b>	<b>845,390</b>	<b>1,925,850</b>	<b>2,771,240</b>
<b>Net income / (expenditure) for the year</b>	5	<b>(13,086)</b>	<b>113,867</b>	<b>100,781</b>	<b>119,152</b>	<b>(85,343)</b>	<b>33,809</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(13,086)</b>	<b>113,867</b>	<b>100,781</b>	<b>119,152</b>	<b>(85,343)</b>	<b>33,809</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		614,068	225,472	<b>839,541</b>	494,916	310,815	805,732
<b>Total funds carried forward</b>		<b>600,983</b>	<b>339,339</b>	<b>940,322</b>	<b>614,068</b>	<b>225,472</b>	<b>839,541</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

Media Legal Defence Initiative (Trading as Media Defence)

Balance sheet

Company no. 06621203

As at 31 December 2021

	Note	£	2021 £	£	2020 £
<b>Fixed assets:</b>					
Tangible fixed assets	10		<u>5,340</u>		<u>7,275</u>
<b>Current assets:</b>					
Debtors	11	48,558		278,634	
Cash at bank and in hand	18	<u>1,547,900</u>		<u>1,040,104</u>	
			<u>1,596,458</u>		<u>1,318,738</u>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	<u>661,476</u>		<u>486,472</u>	
<b>Net current assets</b>			<u>934,982</u>		<u>832,266</u>
<b>Total net assets</b>	15		<u><u>940,322</u></u>		<u><u>839,541</u></u>
<b>The funds of the charity:</b>					
Restricted income funds	16.i		339,339		225,471
Unrestricted income funds:	16.ii				
Designated funds		357,500		350,000	
General funds		<u>243,483</u>		<u>264,069</u>	
Total unrestricted funds			<u>600,983</u>		<u>614,069</u>
<b>Total charity funds</b>			<u><u>940,322</u></u>		<u><u>839,541</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the trustees on 18 May 2022 and signed on their behalf by Sarah Bull

SARAH BULL  
Chair of the Board of Trustees

Media Legal Defence Initiative (Trading as Media Defence)

Statement of cash flows

For the year ended 31 December 2021

	Note	2021	2020
		£	£
<b>Cash flows from operating activities</b>	17		
<b>Net cash provided by (used in) operating activities</b>		<b>507,412</b>	<b>(142,516)</b>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		468	2,292
Purchase of fixed assets		(1,914)	(2,479)
Loss on Disposal		1,830	
<b>Net cash (used in) investing activities</b>		<b>384</b>	<b>(187)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>507,796</b>	<b>(142,703)</b>
Cash and cash equivalents at the beginning of the year		1,040,104	1,182,807
<b>Cash and cash equivalents at the end of the year</b>	18	<b>1,547,900</b>	<b>1,040,104</b>

**1 Accounting policies**

**a) Statutory information**

Media Legal Defence Initiative is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 5 Chancery Lane, London. WC2A 1LG

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019 (Charities SORP FRS 102–2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees' report contains information on the uncertainties around the Covid-19 pandemic and the resulting social, legal and economic disruption, and on the steps the charity is taking to manage these risks and uncertainties. The trustees have made an assessment of the impact of these risks on the charity's operations (such as collapse of the financial system, which could impact the charity's income, or the collapse of regional courts and international human rights bodies, which would limit opportunities for achieving social change). The Trustees have concluded that, despite these risks and the wider risks and uncertainties facing large sectors of society, the charity has taken the relevant measures to mitigate the impact of these risks and uncertainties on its operations.

The Trustees are confident that the charity has the ability and intention to continue as a going concern because adequate resources are available (99% funding of Media Defence's expenditure budget for the current financial year, is confirmed; while funding confirmed for the coming 12 months period is 83%), In the pipeline for the 18 month period are sufficient funds to cover the 17% deficit. Adequate reserves are available to cover unrealised expected funding and Media Defence has adequate management programme.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**1 Accounting policies (continued)**

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of legal defence to individual, legal justice support to NGO's, support for training and capacity building and support towards strategic litigation undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

● Support to Individuals for Legal Defence	36%
● Support to NGO's for Legal Justice	25%
● Strategic Litigation	25%
● Support for Training & Capacity Building	14%

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

**j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**1 Accounting policies (continued)**

**k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment 3 years
- Fittings and Office equipment 4 years

**l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**m) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

**n) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**o) Pensions**

MLDI will match pension contribution for individuals from 5% up to 8% of employees' qualifying earnings.

**p) Foreign currency translations**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange for the year. Exchange differences are taken into account in arriving at the net incoming resources for the year.

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

#### For the year ended 31 December 2021

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#### 2 Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Gifts & Donations	742,640	990,196	<b>1,732,836</b>	1,648,023
Legacies	-	-	-	-
Donated services	-	355,028	<b>355,028</b>	1,151,699
	<u>742,640</u>	<u>1,345,224</u>	<u><b>2,087,864</b></u>	<u>2,799,722</u>

In 2020 there were unrestricted gifts and donations of £959,215, the balance of donations and legacies were restricted.

Donated services are comprised of pro-bono legal support services and are calculated on the basis of the value of the service to Media Defence

Media Legal Defence Initiative (Trading as Media Defence)

Notes to the financial statements

For the year ended 31 December 2021

3a Analysis of expenditure

	Note	Fundraising £	Charitable activities			Strategic Litigation £	Governance costs £	Support costs £	2021 Total £	2020	Total £
			Support to Individuals for Legal Defence £	Support to NGO's for Legal Justice £	Support for training & capacity building £						
Staff Costs	6	120,750	184,325	92,162	122,883	92,162	30,721	92,162.34	<b>735,166</b>		658,496
Other Staff Costs		-	5,663	2,831	3,775	2,831	944	2,831	<b>18,875</b>		15,775
Grants payable	4a	-	186,936	344,439	66,006	409,059	-	-	<b>1,006,440</b>		1,802,263
Translation services		-	-	-	-	15,005	-	-	<b>15,005</b>		5,014
Fundraising costs		1,103	-	-	-	-	-	-	<b>1,103</b>		1,168
Volunteers' expenses		-	-	-	-	-	-	-	-		21
Travel and subsistence		-	-	-	-	120	-	1,040	<b>1,160</b>		5,821
Meetings and events		-	-	-	24,798	2,390	-	-	<b>27,188</b>		6,750
Marketing and promotion		-	-	-	-	-	-	2,751	<b>2,751</b>		7,930
Monitoring, Evaluation & Research		-	-	-	5,280	-	-	-	<b>5,280</b>		23,143
Premises		-	-	-	-	-	-	62,115	<b>62,115</b>		90,749
Depreciation		-	-	-	-	-	-	2,020	<b>2,020</b>		3,637
Office costs		-	-	-	-	-	-	70,564	<b>70,564</b>		73,071
Bank Charges & Exchange (gains)/losses		-	468	130	90	182	-	15,047	<b>15,917</b>		43,774
Board expenses		-	-	-	-	-	4,814	-	<b>4,814</b>		840
Audit and accountancy		-	-	-	-	-	8,760	-	<b>8,760</b>		8,520
Legal and professional		-	-	-	-	-	-	14,718	<b>14,718</b>		24,269
<b>Sub-total</b>		<b>121,853</b>	<b>377,391</b>	<b>439,563</b>	<b>222,832</b>	<b>521,751</b>	<b>45,239</b>	<b>263,248</b>	<b>1,991,876</b>		<b>2,771,240</b>
Support costs		-	94,769	65,812	36,855	65,812	-	(263,248)	-		-
Governance costs		-	16,286	11,310	6,333	11,310	(45,239)	-	-		-
<b>Total expenditure 2021</b>		<b>121,853</b>	<b>488,446</b>	<b>516,684</b>	<b>266,020</b>	<b>598,872</b>	<b>-</b>	<b>-</b>	<b>1,991,876</b>		<b>2,771,240</b>
Total expenditure 2020		92,511	602,081	418,726	255,080	1,402,841	-	-			

Of the total expenditure, £760,519 was unrestricted and £1,231,357 was restricted.

Media Legal Defence Initiative (Trading as Media Defence)

Notes to the financial statements

For the year ended 31 December 2021

3b Analysis of expenditure for prior year

	Note	Fundraising £	Charitable activities					Governance costs £	Support costs £	2020 Total £	2019	Total £
			Support to Individuals for Legal Defence £	Support to NGO's for Legal Justice £	Support for training & capacity building £	Strategic Litigation £						
Staff Costs	6	91,343	170,146	85,073	113,430	85,073	28,358	85,073	658,496		521,913	
Other staff costs		-	3,946	1,973	5,251	1,973	658	1,973	15,775		26,856	
Grants Payable	4	-	293,156	238,163	55,681	1,215,262	-	-	1,802,263		1,614,668	
Translation services		-	-	-	-	5,014	-	-	5,014		27,332	
Fundraising costs		1,168	-	-	-	-	-	-	1,168		2,710	
Volunteers' expenses		-	6	3	4	3	1	3	21		1,815	
Travel and subsistence		-	-	-	-	498	-	5,323	5,821		30,825	
Meetings and events		-	-	-	5,176	1,574	-	-	6,750		143,130	
Marketing and promotion		-	-	-	-	-	-	7,930	7,930		1,035	
Monitoring, Evaluation & Research		-	-	-	23,130	-	-	13	23,143		6,132	
Premises		-	-	-	-	-	-	90,749	90,749		91,464	
Depreciation		-	-	-	-	-	-	3,637	3,637		1,830	
Office costs		-	-	-	-	-	-	73,071	73,071		63,829	
Bank Charges & Exchange (gains)/losses)		-	296	90	90	20	-	43,278	43,774		9,654	
Board expenses		-	-	-	-	-	840	-	840		481	
Audit and accountancy		-	-	-	-	-	8,520	-	8,520		8,520	
Legal and professional		-	-	-	-	-	-	24,269	24,269		34,690	
<b>Sub-total</b>		<b>92,511</b>	<b>467,551</b>	<b>325,303</b>	<b>202,763</b>	<b>1,309,417</b>	<b>38,376</b>	<b>335,319</b>	<b>2,771,240</b>		<b>2,586,883</b>	
Support costs		-	120,715	83,830	46,945	83,830	-	(335,319)	-		-	
Governance costs		-	13,816	9,594	5,373	9,594	(38,376)	-	()		-	
<b>Total expenditure 2020</b>		<b>92,511</b>	<b>602,081</b>	<b>418,726</b>	<b>255,080</b>	<b>1,402,841</b>	<b>-</b>	<b>-</b>	<b>2,771,240</b>		<b>2,586,883</b>	

Of the total expenditure, £845,390 was unrestricted and £1,925,850 was restricted .

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

#### For the year ended 31 December 2021

#### 4a Grant making

	Grants to institutions £	Grants to individuals £	Support costs £	2021 £	2020 £
<b>Cost</b>					
Support to Individuals for Legal Defence	-	186,936	94,769	<b>281,705</b>	413,871
Support to NGO's for Legal Justice	344,439	-	65,812	<b>410,251</b>	321,993
Support for Training & Capacity Building	-	66,006	36,855	<b>102,860</b>	46,945
Strategic Litigation	355,028	54,031	65,812	<b>474,871</b>	1,299,092
At the end of the year	<u>699,467</u>	<u>306,973</u>	<u>263,248</u>	<u><b>1,269,688</b></u>	<u>2,081,900</u>

#### 4b Grant making prior year

	Grants to institutions £	Grants to individuals £	Support costs £	2020 £	2019 £
<b>Cost</b>					
Support to Individuals for Legal Defence	-	293,156	120,715	<b>413,871</b>	258,835
Support to NGO's for Legal Justice	238,163	-	83,830	<b>321,993</b>	376,325
Support for Training & Capacity Building	-	-	46,945	<b>46,945</b>	40,540
Strategic Litigation	1,151,699	63,563	83,830	<b>1,299,092</b>	1,228,537
At the end of the year	<u>1,389,863</u>	<u>356,719</u>	<u>335,319</u>	<u><b>2,081,900</b></u>	<u>1,904,237</u>

Grants are provided to individuals and institutions from MLDI based on the charitable objectives of the organisation and with consideration for affordability .

MLDI has a listing of the partner organisations with which it works on its website. MLDI does not provide the detail of the amounts given to individual institutions as it believes these could prejudice the furtherance of the charitable objectives of MLDI and the recipient.

#### 5 Net income for the year

This is stated after charging / crediting:

	2021 £	2020 £
Depreciation	<b>2,020</b>	3,637
Operating lease rentals:		
Property and Equipment	<b>54,576</b>	74,565
Auditors' remuneration (excluding VAT):		
Audit	<b>7,300</b>	7,100
Foreign exchange losses (gains)	<b>15,917</b>	43,774
	<u><b>77,813</b></u>	<u>129,083</u>

#### 6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	<b>642,088</b>	577,399
Social security costs	<b>72,156</b>	63,564
Employer's contribution to defined contribution pension schemes	<b>20,922</b>	17,533
	<u><b>735,166</b></u>	<u>658,496</u>

Notes to the financial statements

For the year ended 31 December 2021

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)**

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2021 No.	2020 No.
£60,000 – £69,999	3	2
£70,000 – £79,999	1	–

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £82,206 (2020: £79,079).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses/development was £nil (2020: £nil).

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 16 (2020: 15).

**8 Related party transactions**

In 2021 the charity received pro bono support from the trustees or related parties of the trustees in the following instances:

- there was some pro bono support provided by the law firm of one of our trustees, Steve Finizio, who is a partner at Wilmer Cutler Pickering Hale and Dorr LLP (2021:£35K; 2020:£1.1m).

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**10 Tangible fixed assets**

	Fittings and Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At the start of the year	14,306	12,007	26,313
Additions in year	1,914	–	1,914
Disposals in year	(7,320)	(5,930)	(13,250)
At the end of the year	8,900	6,077	14,977
<b>Depreciation</b>			
At the start of the year	8,896	10,142	19,038
Charge for the year	1,193	826	2,020
Eliminated on disposal	(5,490)	(5,930)	(11,420)
At the end of the year	4,599	5,038	9,637
<b>Net book value</b>			
At the end of the year	4,300	1,039	5,340
At the start of the year	5,410	1,866	7,275

All of the above assets are used for charitable purposes.

Media Legal Defence Initiative (Trading as Media Defence)

Notes to the financial statements

For the year ended 31 December 2021

11 Debtors

	2021 £	2020 £
Grants Receivable	5,187	255,647
Other Debtors	16,300	8,375
Prepayments	27,072	14,612
	<u>48,558</u>	<u>278,634</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade Creditors	32,860	40,552
Other Creditors	20,458	630
Grants Payable	411,622	369,960
Deferred Income	187,744	65,520
Accruals	8,791	9,810
	<u>661,476</u>	<u>486,472</u>

13 Deferred income

Deferred income comprises an amount of £187,744/\$250,000 received from OSI NY for 2022 activities.

	2021 £	2020 £
Balance at the beginning of the year	65,520	150,000
Amount released to income in the year	(65,520)	(150,000)
Amount deferred in the year	187,744	65,520
	<u>187,744</u>	<u>65,520</u>
Balance at the end of the year	<u>187,744</u>	<u>65,520</u>

14 Pension scheme

MLDI matches Employee's Pension contribution from 5% and up to 8% of qualifying earnings.

15a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	5,340	-	-	5,340
Net current assets	238,143	357,500	339,339	934,982
<b>Net assets at the end of the year</b>	<u>243,483</u>	<u>357,500</u>	<u>339,339</u>	<u>940,321</u>

15b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	7,275	-	-	7,275
Net current assets	256,794	350,000	225,471	832,265
<b>Net assets at the end of the year</b>	<u>264,069</u>	<u>350,000</u>	<u>225,471</u>	<u>839,541</u>

Media Legal Defence Initiative (Trading as Media Defence)

Notes to the financial statements

For the year ended 31 December 2021

16a Movements in funds (current year)

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers** £	At the end of the year £
<b>16.i Restricted funds:</b>					
Adessium 201922	59,141	42,460	(59,569)	-	<b>42,032</b>
Donated Services	-	355,028	(355,028)	-	-
Dow Jones 202021	-	7,208	(7,208)	-	-
DRL EWDR	-	17,555	(2,704)	-	<b>14,850</b>
Ethiopia Fund	706	-	(706)	-	-
FB – Factcheckers Legal Support Initiative	34,698	-	(34,698)	-	-
Ford Foundation	47,852	203,998	(118,650)	-	<b>133,200</b>
Hivos 2021	-	77,043	(77,043)	-	-
ICNL (CAID)	-	68,672	(36,284)	-	<b>32,389</b>
IWPR (DFID)	1,167	5,924	(2,502)	-	<b>4,589</b>
KAS LATAM	-	8,527	-	-	<b>8,527</b>
Matrix Causes	-	1,250	-	-	<b>1,250</b>
National Endowment for Democracy (NED)- 202021	57,010	77,399	(88,427)	-	<b>45,981</b>
NED202123	-	31,058	(10,785)	-	<b>20,273</b>
Nicolas Peuch Fdn	-	49,123	(49,123)	-	-
Omidyar (Geographies)	21	49,780	(49,801)	-	-
OSF (Non – US) BAN (17 – 18)	16,126	-	(16,126)	-	-
OSI (CB) 2021	-	129,647	(129,647)	-	-
Other – Rtd/cncl'd Grants	8,751	-	1,611	-	<b>10,362</b>
UNESCO	-	25,157	(25,041)	-	<b>116</b>
USSD DRL	-	195,397	(169,626)	-	<b>25,771</b>
<b>Total restricted funds</b>	<b>225,471</b>	<b>1,345,224</b>	<b>(1,231,357)</b>	<b>-</b>	<b>339,339</b>
<b>16.ii Unrestricted funds:</b>					
Designated Reserves	350,000	-	-	7,500	<b>357,500</b>
Total designated funds	350,000	-	-	7,500	<b>357,500</b>
General funds	264,069	747,433	(760,519)	(7,500)	<b>243,483</b>
<b>Total unrestricted funds</b>	<b>614,069</b>	<b>747,433</b>	<b>(760,519)</b>	<b>-</b>	<b>600,983</b>
<b>Total funds</b>	<b>839,541</b>	<b>2,092,657</b>	<b>(1,991,876)</b>	<b>-</b>	<b>940,321</b>

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

For the year ended 31 December 2021

#### 16b Movements in funds (prior year)

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Dow Jones 201920	5,249	-	(5,249)	-	-
FOSI PIJ – LATAM	743	(1)	(742)	-	0
FB – Factcheckers Legal Support Initiative	104,325	80,382	(150,009)	-	34,698
Ford Foundation	-	103,373	(55,522)	-	47,852
Hivos 2020.a	-	36,306	(36,306)	-	0
Hivos 2020.b	-	40,744	(40,744)	-	-
IWPR (DFID)	-	23,817	(22,649)	-	1,167
Ethiopia Fund	3,214	-	(2,508)	-	706
Adessium 16–19	-	-	-	-	-
Adessium 201922	30,083	88,729	(59,670)	-	59,141
Donated Services	-	1,151,699	(1,151,699)	-	-
OSF (Non – US) BAN (17 – 18)	22,036	-	(5,910)	-	16,126
OSIAF Eurasia	8	-	(8)	-	-
National Endowment for Democracy (NED)– 20192C	2,816	28,633	(31,449)	-	-
National Endowment for Democracy (NED)– 202021	-	89,567	(32,558)	-	57,010
Omidyar (Geographies)	127,412	-	(127,391)	-	21
Digital Rights Fund	10,647	197,257	(207,905)	-	-
Other – Rtd/cncl'd Grants	4,281	-	4,469	-	8,751
<b>Total restricted funds</b>	<b>310,814</b>	<b>1,840,507</b>	<b>(1,925,850)</b>	<b>-</b>	<b>225,471</b>
<b>Unrestricted funds:</b>					
Designated Reserves	293,000	-	-	57,000	350,000
Total designated funds	293,000	-	-	57,000	350,000
<b>General funds</b>	<b>201,917</b>	<b>964,542</b>	<b>(845,390)</b>	<b>(57,000)</b>	<b>264,069</b>
<b>Total unrestricted funds</b>	<b>494,917</b>	<b>964,542</b>	<b>(845,390)</b>	<b>-</b>	<b>614,069</b>
<b>Total funds</b>	<b>805,731</b>	<b>2,805,049</b>	<b>(2,771,240)</b>	<b>-</b>	<b>839,540</b>

#### 16.i Purposes of restricted funds

Adessium – Support to ensure legal protection of journalists, citizen journalists and media outlets in Europe

Donated Services – free legal services provided in support of strategic cases

US State Department – develop legal communities to defend, promote and strengthen freedom of expression online

US State Department – Empowering Women in Digital Rights Advocacy

Dow Jones – support legal defence to independent media, journalists and bloggers facing criminal charges for their reporting

Ethiopia Fund – Support for journalists and online media in Ethiopia

Facebook – direct assistance to fact-checkers, connecting them to pro bono legal support where none is available and providing support for local lawyers

Ford – legal assistance to journalists, bloggers and independent media under oppression

Hivos – legal defence to online media and bloggers

IWPR – to explore the freedom of expression landscape in three countries in the MENA region

KAS – training workshop for media lawyers in West Africa/rules of law factsheet and amicus briefs

MacArthur – Defence of journalists and other online media within Russia

NED – Defending Independent Media and Protecting at-risk Journalists

Nicolas Peuche Foundation – legal protection of journalists and media workers

OSF Foundation – support for journalist and online media in Bangladesh

Omidyar Network – Emergency defence legal aid in South East Asia and Southern Africa

OSIAF Eurasia/FOSI LATAM – Support to Media defence centre in Eurasia/to independent media, bloggers and journalists in

UNESCO – support for a free and safer environment for journalist

## Media Legal Defence Initiative (Trading as Media Defence)

### Notes to the financial statements

#### For the year ended 31 December 2021

#### 16.ii Purposes of Unrestricted funds

Designated funds – maintained to ensure any significant financial risk to Media Defence are controllable

General funds – provided by the following funders: Chambers and Partners, Craig Newmark Foundation, Foundation for Promotion of Open Society, Luminare and Wellspring. These funds are carried forward to be utilised for ongoing operational activities in the upcoming financial year.

#### 17 Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
<b>Net Income for the reporting period (as per the statement of financial activities)</b>	<b>100,781</b>	33,809
Depreciation charges	2,020	3,637
Dividends, interest and rent from investments	(468)	(2,292)
Decrease/(increase) in debtors	230,076	(190,709)
Increase in creditors	175,004	13,039
<b>Net cash provided by / (used in) operating activities</b>	<b>507,412</b>	(142,516)

#### 18 Analysis of cash and cash equivalents

	At 1 January 2021 £	Cash flows £	Other changes £	At 31 December 2021 £
Cash in hand	524,037	507,274	–	1,031,311
Notice deposits (less than three months)	516,067	523	–	516,589
<b>Total cash and cash equivalents</b>	<b>1,040,104</b>	<b>507,796</b>	<b>–</b>	<b>1,547,900</b>

#### 19 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2021 £	2020 £
Less than one year	13,392	35,713
	<b>13,392</b>	<b>35,713</b>

#### 20 Capital commitments

At the balance sheet date, the charity had made no capital commitments.

#### 21 Contingent assets or liabilities

There are no contingent assets or liabilities.

#### 22 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**MEDIA LEGAL DEFENCE INITIATIVE**

England & Wales - Charity number 1128789

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# Accounts

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Company number: 06621203

Charity number: 1128789

# **Media Legal Defence Initiative**

**(trading as Media Defence)**

*Report and financial statements  
For the year ended 31 December 2020*

## Contents

Reference and administrative information .....	2
Trustees' annual report .....	3
Independent auditor's report .....	25
Statement of financial activities (incorporating an income and expenditure account) .....	29
Balance sheet .....	30
Statement of cash flows .....	31
Notes to the financial statements .....	32

## Reference and administrative information

Company number 06621203  
Country of incorporation England and Wales

Charity number 1128789  
Country of registration England and Wales

Registered office and operational address 5 Chancery Lane, London, WC2A 1LG

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Robert JOBBINS (served as Chair up to 3 March 2021)  
Sarah Carolyn BULL (Vice Chair, Chair from 3 March 2021)  
Matthew Richard FRANCIS (Treasurer)  
Richard BROPHY  
Joshua CASTELLINO  
David JONES  
Steven FINIZIO  
Caroline FROST  
Smita SHAH  
Leo SKYNER (served as Treasurer up to July 2020)  
Catherine ANITE and María Teresa RONDEROS were elected as trustees on 25 November 2020

**Key management** Lucy FREEMAN (Chief Executive Officer, on maternity leave from February 2020 – August 2021)  
Alinda VERMEER (Acting Chief Executive Officer, from February 2020)

### Bankers

Triodos Bank Deanery Street Bristol BS1 5AS	Barclays Bank 1 Churchill Place London E14 5HP
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**Auditor** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108-114 Golden Lane, London, EC1Y 0TL

## **TRUSTEES' ANNUAL REPORT**

The trustees present their report and the audited financial statements for the year ended 31 December 2020.

The trustees review the aims, objectives and activities of the Media Legal Defence Initiative (Media Defence) each year. This report looks at what Media Defence has achieved in the reporting period. The trustees report the success of each key activity and the benefits that Media Defence has brought to those groups of people that it is set up to help. The review also helps the trustees to ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **OBJECTIVES AND ACTIVITIES**

### **Charitable Objectives**

Media Defence's charitable objectives are to promote human rights throughout the world, in particular through protecting freedom of speech and the right to free expression, and to advance education in law, including human rights and media law.

### **Mission**

Media Defence's core mission is to ensure legal protection of journalists and media workers under threat for reporting on issues of public interest, in the belief that freedom of expression is essential to holding power to account.

### **Mandate**

Media Defence works globally, where there is the greatest need, to ensure legal defence and protection of journalists, citizen journalists and media outlets from legal threats related to their journalism that violate the right to freedom of expression, ensuring that they can continue to report on issues of public interest.

### **Main activities**

#### **Emergency Defence**

We provide free emergency legal assistance to journalists and independent media in need across the world. We support the legal defence of journalists and media houses when they are sued or prosecuted, and we help them bring legal action to compel the state to protect their rights where these have been violated, including to investigate abuses and bring perpetrators of attacks to justice.

Our assistance can be in the form of a grant to a local lawyer to fund the legal defence of a journalist or media outlet, and/or pro bono legal support by our in-house legal team. We also help identify a lawyer where necessary.

We provide assistance to all requests for emergency legal support that fall within our mandate where we are the only realistic avenue to provide the help required. In the event that we do not have the financial ability to support all cases within our mandate, we prioritise cases where there is a real risk that the case will result in the imprisonment of the journalist concerned, or the case is of potential strategic importance.

## **Strategic Litigation**

We undertake strategic litigation to improve the climate for press freedom worldwide. We directly represent journalists in cases before influential domestic courts and international tribunals, intervene in cases that are already under way, and we support local lawyers to do the same.

Our strategic litigation priorities are obtaining redress for journalists who have become victims of violence and harassment and protecting free speech online. In order to respond to the rapidly changing freedom of expression landscape, we also litigate other strategic cases that offer an important opportunity to advance media freedom standards.

## **Local Legal Capacity Building**

We build local legal capacity to defend journalists in two ways:

### **1. Grants to partner organisations**

Media Defence provides grants of up to £25,000 per year and added value support to partner organisations in countries or regions where there is a strong need for legal support for journalists and where it can be difficult for independent media to obtain quality and affordable legal support. This support enables them to provide legal defence to journalists in their countries.

By strategically selecting partner organisations in regions around the world and building and strengthening their legal capacity we are able to establish a more sustainable infrastructure for quality media defence at the national level. Working with and through partner organisations also boosts the availability, speed, value for money and sustainability of legal defence for journalists at a national level. Partners are knowledgeable of domestic laws and the political and cultural context; they are able to move nimbly, providing support faster and with lower cost than would otherwise be possible.

We assess partnership applications on the following criteria:

- The need in the country or region concerned;
- Legal capacity within the applicant organisation;
- Administrative and financial capacity within the applicant organisation;
- The existence of other organisations offering legal defence to journalists and media in the applicant organisation's country;
- Financial need / availability of alternative sources of funding; and
- The applicant organisation's ability to apply and report in English.

## 2. Training of lawyers

Lawyers are our primary partners in defending the media and it is of paramount importance that they have the expertise necessary to successfully defend journalists under threat. We run litigation surgeries and provide 'on the job' mentoring for lawyers to develop their technical expertise in litigating freedom of expression cases, ultimately building strong legal communities able to defend journalists, citizen journalists and media outlets and promote media freedom through the courts.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit. All Media Defence's charitable activities focus on ensuring legal protection of journalists in the belief that freedom of expression is essential to hold those with power to account. They are undertaken to further our charitable purposes for the public benefit. Media Defence does not engage in political campaigning.

### **2020-2024 Strategy**

In 2020, we embarked on an ambitious strategy for the period 2020 - 2024. Press freedom has seen a sharp decline over the past few years and the context in which we operate is only forecast to worsen as insecurity and populism spread, while governments copy restrictive and abusive practices from others. Increasingly, journalists face legal threats alone, without the protection of resourced media houses or effective legal representation. The COVID-19 pandemic has only accelerated this downward spiral.

In 2020, we have set out to increase our impact, ensuring more journalists and independent media have access to affordable legal support. We will focus on increasing and deepening our support we offer to our partners to enhance the availability of quality legal defence for journalists around the world and the coordination of strategic litigation on press freedom and freedom of expression.

By 2024, we aim to:

- support at least 100 new emergency defence cases per year, maintaining a success rate of 70%+;
- support at least 40 new strategic cases per year, maintaining a success rate of 70%+;
- support at least 25 partner organisations in providing legal defence to the media in their countries or regions;
- run regional litigation surgeries for lawyers in each region in which we operate; and
- facilitate cross-partner learning, promote best practices in media defence litigation and strengthen legal advocacy across the world.

In order to deliver on this ambitious strategy, we will also prioritise increasing our income and strategically communicating our work to broaden our reach and become recognised globally as a centre of expertise in legal defence of press freedom.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Impact of COVID-19 related measures on our achievements**

The measures taken by the UK government as well as governments in countries in which we operate continue to involve a high degree of social disruption. This has impacted the delivery of and the demand for Media Defence's activities in the following ways.

- The COVID-19 pandemic resulted in increased attacks on the media, including the use of emergency regulations to target those who inform the public. Media houses were under increased financial pressure, which meant that it was more difficult for journalists to defend themselves against legal threats. After a dip in applications for support during the first months of the pandemic, we have seen an increase in applications during the last quarter of 2020, reflecting the deterioration of the operating environment of the media around the world.
- Our work was also impacted by court closures and delays to proceedings. There was less progress in the cases we supported and we obtained judgments in fewer cases than in previous years. There were also fewer opportunities for strategic litigation. Our partner organisations experienced similar issues, with two of our partners requesting that renewal of their grant would be postponed until 2021.
- Travel restrictions impacted our local legal capacity building. We were unable to carry out any planned site visits to our partner organisations in 2020. We explored alternative ways of delivering trainings online, which were highly successful, and we stepped up our efforts to bolster the sustainability of our local legal capacity building by sharing our legal expertise through a legal resources section on our website as well as a resource hub that will house our training materials. An eReader makes training modules on our website more accessible and easier to navigate.
- Delays in securing the income for our local legal capacity building meant that we were able to support fewer partner organisations to deliver legal support at the domestic level than planned.

Despite the disruption caused by the ongoing pandemic, Media Defence successfully laid the groundwork to deliver on its 2020-2024 strategy, increasing staff numbers to meet the ever growing demand for our support. We strengthened our development team with a view to raising the funds required to meet the objectives of our 2020-2024 strategy and further diversifying our income sources. We also strengthened our finance team to increase our operational effectiveness, streamline our grant making and support our fundraising.

### **Emergency defence**

Despite the initial dip in applications for support due to the pandemic, we supported 241 new cases<sup>1</sup> in 2020, the highest number since we were founded in 2008, and a 206% increase compared to 2019 when we supported 117 cases. We exceeded our target number of 110 new cases.

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<sup>1</sup> We record each instance in a court case (e.g. first instance, appeal or cassation appeal) as a separate case.

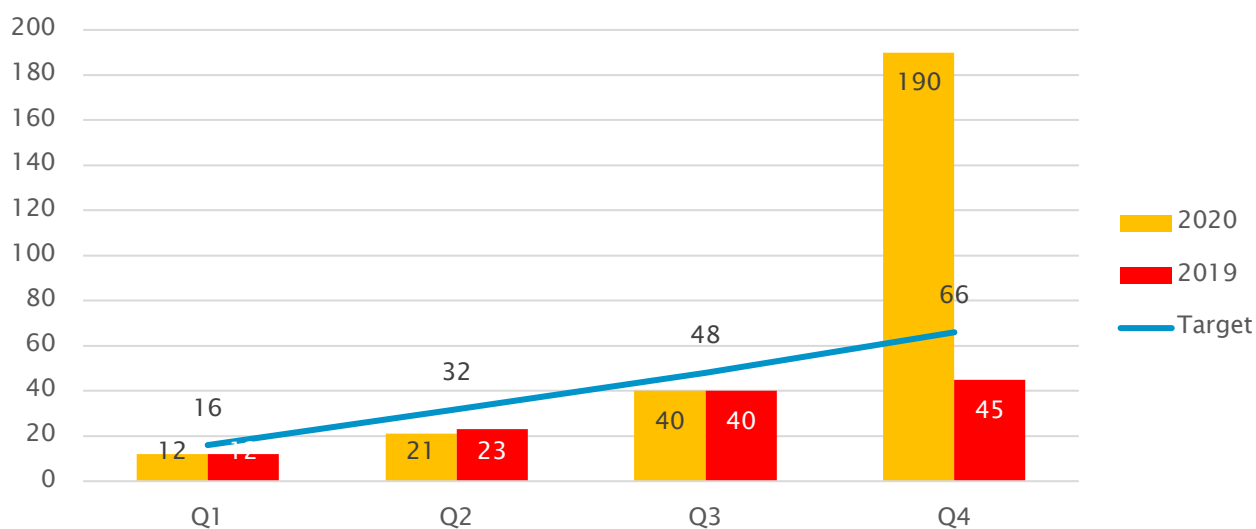
Out of the 241 cases in total, 190 cases fell under our emergency defence programme.<sup>2</sup> Journalists, citizen journalists and media houses in need of legal help applied for support through our website. Typically, we responded to requests for assistance by providing funding to hire a local lawyer and working with the local lawyer to secure a good outcome for the journalist concerned. Our in-house legal team provided technical legal support in 80 cases.

We supported the highest number of new cases in Brazil (142), where 131 cases were initiated against one journalist as part of a coordinated campaign to silence him and distract him from his reporting. In addition, we also supported a high number of cases in Cameroon (8), Tanzania (8) Azerbaijan (7), Russia (7) and Nigeria (6).

We also continue to support many cases that were ongoing from previous years. In total, including new and ongoing cases, we worked on 443 cases during the year, in 63 countries. This represents a 34% increase from 2019 when we worked on 330 cases during the year in 57 countries.

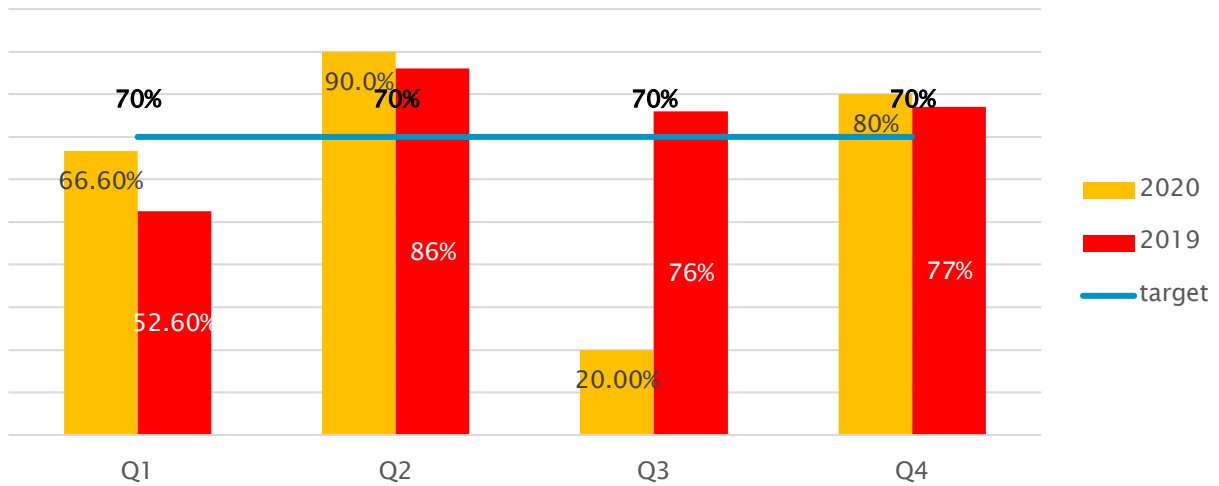
Despite the increasingly challenging and dangerous circumstances journalists are facing worldwide, we achieved many successes over the year, with 65% of cases either fully or partially achieving objectives. This success rate demonstrates that legal threats and sanctions used to deter independent journalism can be overcome. As outlined above, due to court closures and delays to proceedings in 2020, fewer cases closed than in previous years (43 compared to 77 in 2019). In 2019 we also achieved a higher success rate of 73%. This decrease reflects that the media operates in an increasingly challenging environment with the ongoing pandemic accelerating the decline of media freedom, making it more difficult to obtain a successful outcome in court in many countries.

### Number of new emergency defence cases supported (cumulative)



<sup>2</sup> This includes 131 cases that were initiated against one journalist as part of a coordinated campaign to silence him and distract him from his reporting.

**% of cases with objectives fully or partially met (of cases closed per quarter)**

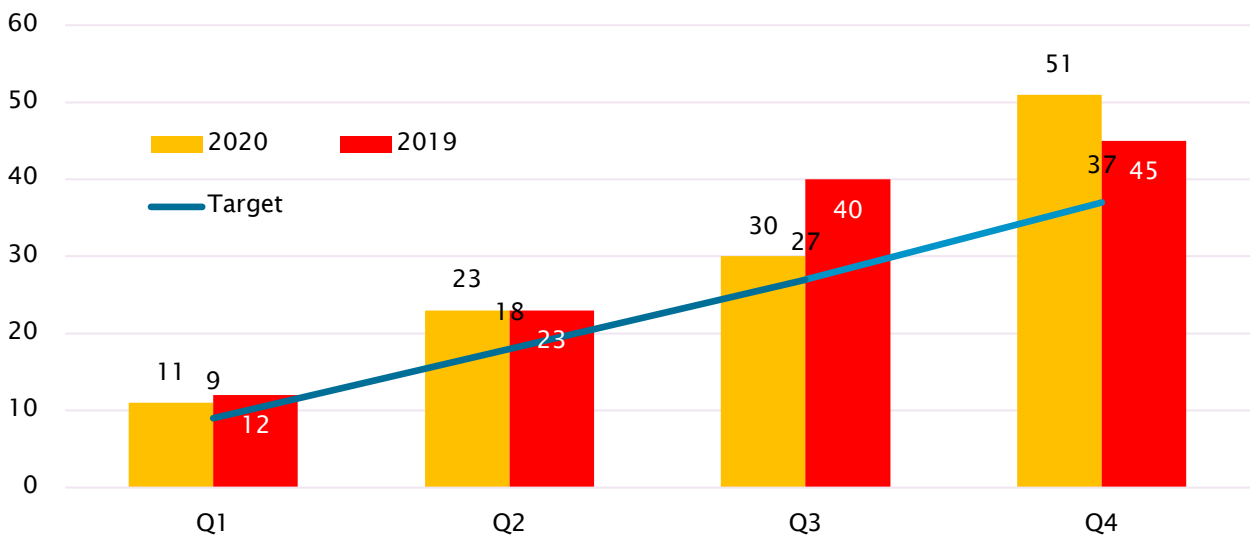


**Strategic litigation**

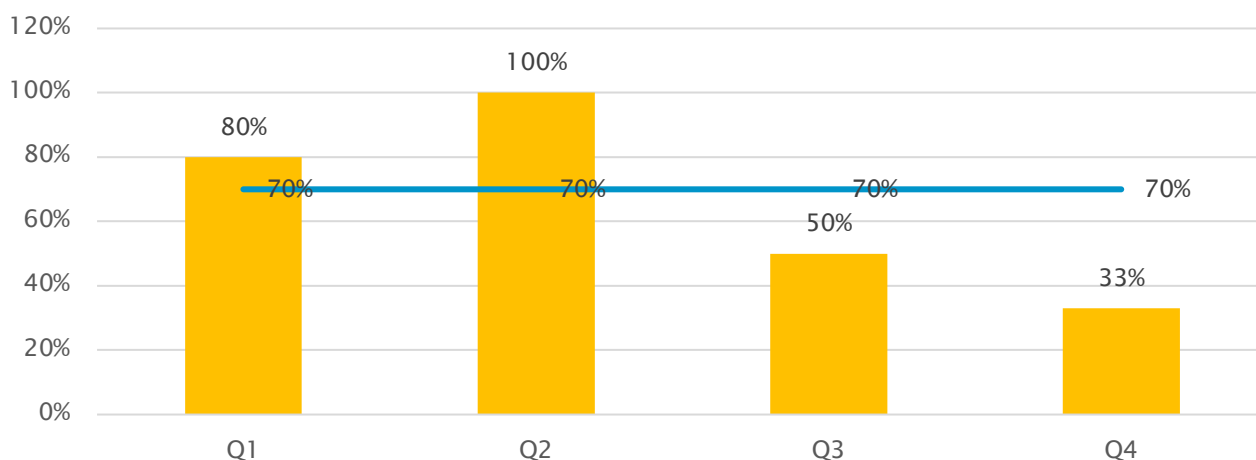
As set out above, the pandemic and related court closures resulted in delays in proceedings and fewer opportunities for strategic litigation in 2020. Nonetheless, through increased outreach we took on 51 new strategic cases, compared to 37 in 2019. As strategic cases can be pending for a long time, over 40% of our live cases at the end 2020 were strategic. We continued to work on 126 existing strategic cases, bringing the total number of strategic cases worked on in 2020 to 177.

The 51 new strategic cases originated from 23 countries (Argentina, Azerbaijan, Bangladesh, Cameroon, Colombia, Ecuador, Egypt, India, Indonesia, Italy, Kenya, Mexico, Nigeria, Pakistan, Poland, Russia, Rwanda, Singapore, Slovakia, Tanzania, United Kingdom, United States and Vietnam). 11 strategic cases came to an end during the year, of which 55% were successful or partially successful.

**Number of new strategic cases (per quarter)**



### % of strategic cases with objectives fully or partially met (of cases closed per quarter)



## Local legal capacity building

### Grants to partner organisations

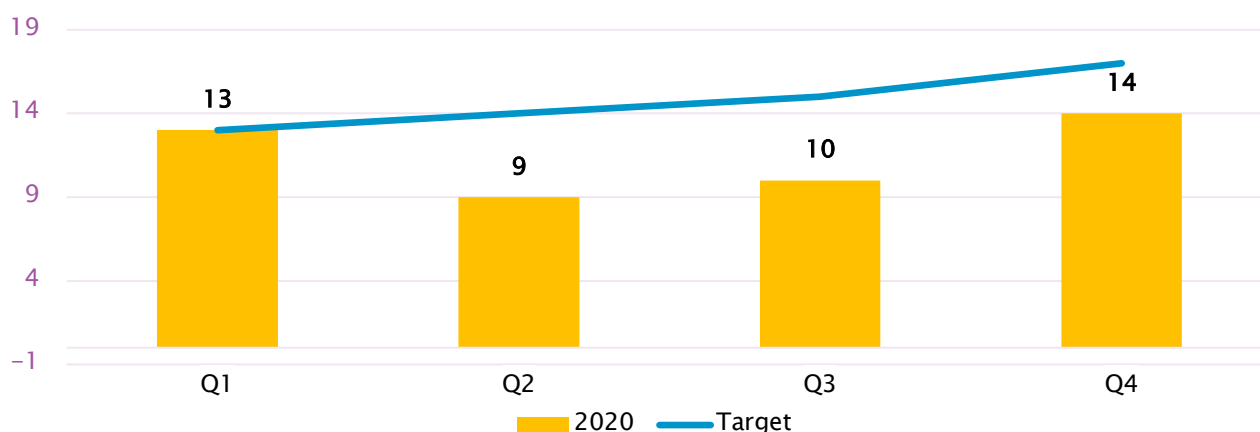
In 2020, we expanded our support to partners by providing 14 grants to support local organisations in delivering legal defence to media in their countries, compared to 13 in 2019. This enabled our partners to litigate a total of 242 cases across a range of freedom of expression issues and courts.<sup>3</sup>

Our partners in 2020 were Media Policy Institute (Kyrgyzstan), C-Libre (Honduras), Foundation for Press Freedom (Colombia), Helsinki Foundation for Human Rights (Poland), Human Rights Platform (Ukraine), Media Foundation for West Africa (Ghana), Digital Rights Lawyers Initiative (Nigeria), Unwanted Witness (Uganda), Media and Law Studies Association (Turkey), Hungarian Civil Liberties Union (Hungary), Ossigeno per l'Informazione (Italy), Centre for Journalism, Innovation and Development (Nigeria), a partner in Russia and a partner in the MENA region.<sup>4</sup>

In light of court closures and delayed proceedings, two partner organisations we supported throughout the year requested that renewal of their grant be postponed to February 2021. Due to travel restrictions we were unable to carry out any planned site visits in 2020.

<sup>3</sup> This figure is based on grantee reports submitted during 2019.

<sup>4</sup> Name withheld to protect the identity of the organisation.

**Number of partner grants awarded in 2019 (new grants – cumulative)****Training of lawyers****Advanced litigation surgeries and networking events**

Building on the success of our regional litigation surgeries for lawyers in sub-Saharan Africa, in 2020 we ran advanced litigation surgeries for lawyers from East Africa and Southern Africa. As a result of the pandemic and related travel restrictions, both litigation surgeries took place online.

We trained a total of 23 lawyers in international freedom of expression standards, litigation before regional human rights mechanisms, and providing legal defence to journalists, citizen journalists and independent media. The trainings highlighted new threats to freedom of expression online, legal remedies and strategies to advance jurisprudence in the fast-evolving field of digital rights.

The trainings took place as part of our Digital Rights Advocates Project, under which a number of training participants were also supported to attend international conferences to assist with building their professional networks with civil society organisations, identifying cases to litigate, and facilitating their engagement with digital rights and freedom of expression issues.

In addition to the regional litigation surgeries, we organised participation at two networking events for lawyers who had attended the surgeries: 34 lawyers participated in RightsCon and 15 lawyers participated in FIFAfrica. As these events took place online in light of the ongoing pandemic, we were able to facilitate access for a larger group of lawyers than in previous years.

Training activities that are more suited to an in-person format were postponed until 2021, such as a training-of-trainers and network building and peer learning opportunities for training alumni due to take place in sub-Saharan Africa.

We also collaborated with relevant institutions to provide training on freedom of expression law to journalists and lawyers and where appropriate other professionals working in the freedom of expression field.

## Collaboration with University of Edinburgh

As part of our ongoing partnership with the University of Edinburgh,<sup>5</sup> we organised and supervised a one-year freedom of expression clinic during the academic year 2020-2021. We assisted students in drafting two petitions to the UN Working Group on Arbitrary Detention (UNWGAD) on behalf of a human rights defender and blogger from Vietnam and a freelance journalist and filmmaker from Cameroon, both arbitrarily detained following their peaceful reporting on human rights issues in their countries. Media Defence assisted students in drafting the petitions which were submitted to the UNWGAD. The cases are currently ongoing.

## Beneficiaries of our services

Our primary beneficiaries are journalists, citizen journalists and media outlets who are facing legal threats for their reporting. The local organisations we fund and the lawyers we train and connect to others are also beneficiaries. Indirectly, as a result of supporting and encouraging a free and independent media able to publish in the public interest, the general public are also a beneficiary of our activities.

Our partners are the lawyers we work with, support, mentor and learn from, as well as the local organisations we fund and support to provide legal representation and defence to hundreds of journalists each year.

## Journalist Impact Survey

In 2020, we carried out our fourth annual Journalist Impact Survey to look at the longer-term impact of our support on our primary beneficiaries, journalists. Our Journalist Impact Survey is designed to understand the quality of our legal and financial support to journalists in addition to gaining a greater appreciation of the role of legal defence in ensuring journalists can continue to report, which informs Media Defence's future case work. The survey therefore allows us to test our theory of change: access to legal defence enables journalists to continue reporting and holding governments and authorities to account for the public.

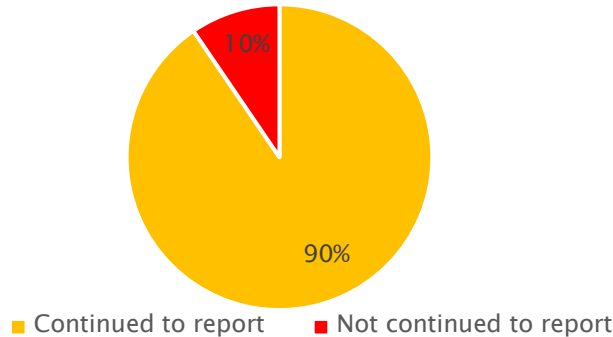
We changed the way in which we obtain responses from journalists we have supported which successfully increased the response rate from 32% in 2019 to 54% in 2020. As set out above, due to court closures and delays to court proceedings around the world, fewer cases concluded in 2020 than in previous years. This means that the findings set out below are based on 21 responses received (compared to 22 last year).<sup>6</sup>

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<sup>5</sup> The clinic is usually attended students from Edinburgh Law School who are in the third or fourth year of their undergraduate programme. The clinic provides a unique opportunity for students to work alongside practicing lawyers on international casework. Each year, there are introductory sessions delivered by Media Defence and course supervisors (external barristers) on matters of freedom of expression and human rights law before the students are introduced to two live case studies. The clinic educated law students on matters of freedom of expression and human rights law, inspiring them to pursue a career in the field, but also delivered concrete results in real cases.

<sup>6</sup> In 2020, 43 cases came to an end, including six third party interventions where Media Defence represented itself. The 37 remaining cases related to 29 journalists, as some journalists faced multiple cases. In addition, the survey was shared with ten partner organisations. Out of these 29 journalists and ten partner organisations, 21 journalists

90% of the journalists who responded to the Journalist Impact Survey are continuing to report on issues of public interest. 67% said they made no changes to their journalistic practice. In addition, many felt that their case had a positive impact by increasing public support of/respect for journalism and encouraged other journalists to seek justice.



90% were satisfied with their legal representation by Media Defence directly or the lawyer we engaged on their behalf and 95% would recommend our support to other journalists who are in legal trouble. 95% were satisfied with the outcome of their case.

Looking at these key findings compared to previous years, we see that satisfaction with the impact of our support continues to be at a high level.

	2017 Survey	2018 Survey	2019 survey	2020 survey
<b>% that would recommend MLDI (or partner) to journalists in a similar situation</b>	95%	98%	100%	95%
<b>% that have continued to report on public interest topics</b>	87%	90%	100%	90%
<b>% that are satisfied with their legal representation</b>	85%	100%	82%	90%
<b>% are satisfied with the outcome of their case</b>	65%	85%	50%	95% <sup>7</sup>

95% believe they were somewhat likely to face more legal challenges as a result of their journalism in the future. Whilst our legal defence is therefore having an impact, the environment in many countries remains

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responded to our Journalist Impact Survey. All responses were received to the English language survey; we did not receive any responses to the Russian or Spanish language surveys.

<sup>7</sup> Respondents who answered 'satisfied', or 'extremely satisfied'. This percentage excludes one respondent who answered 'N/A or unsure'.

repressive and Media Defence will continue to alter its litigation strategies accordingly. The full report can be accessed on our website.<sup>8</sup>

## **Project and programme evaluations**

Media Defence carried out a number of evaluations in order to measure outcomes, impact and identify learnings for improvement. These included a case study using the Most Significant Change method to assess how our Ukraine-based partner, the Human Rights Platform, has used strategic litigation to defend press freedom in Ukraine. We also revised our Monitoring and Evaluation Strategy in light of our 2020-2024 organisational strategy.

Our evaluations are summarised in our 2020 Learning Report which can be found on our website.<sup>9</sup>

## **Fundraising**

Media Defence started 2020 with the target to increase our income in order to enable us to deliver on our 2020 – 2024 strategy. We also set out to diversify our income stream and increase our unrestricted income, including to replace the funding we received from the Sigrid Rausing Trust, as we were coming to the end of their 10-year funding period.

Throughout 2020 our fundraising was impacted by the pandemic, in particular due to travel restrictions and a more challenging funding environment, but in spite of this we successfully secured sufficient funds to continue our work during 2020. Our efforts continued to be focussed on diversifying our income in order to strengthen our resilience in light of the economic downturn and funding being allocated to COVID response. We strengthened our ability to do so by bringing on board a Development Director and Fundraising Officer, which means our Development Cluster is now fully staffed. The trustees support these efforts through the newly established Development Committee. The Development Cluster will integrate learnings from fundraising initiatives in 2020 into our fundraising plans for 2021.

Media Defence is committed to ensuring that all of our fundraising activities are carried out in an ethical manner, that any funds accepted come from ethical sources, and that our fundraising respects and protects our independence, impartiality and mission:

- We are transparent about the source of our funding, with donor information made publicly available.
- Decisions on whether to accept funds from a new source are taken by Media Defence's board, after the potential donor has been carefully vetted by the CEO or a delegated authority.
- We do not engage in direct fundraising from the public.
- We also do not engage commercial or professional fundraisers or outsource any of our fundraising activities.

Media Defence's complaints policy and procedure, available on our website, outlines the process for lodging a complaint with Media Defence and how that complaint will be dealt with.

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<sup>8</sup> See <https://www.mediadefence.org/news/journalist-impact-survey-2020/>.

<sup>9</sup> See <https://www.mediadefence.org/impact-publication/a-year-in-review-our-2020-learning-report/>.

Media Defence is grateful for the continued support of all our donors. Their support has enabled continuity in delivery of our strategic objectives.

## **Donated services**

In 2020, Media Defence benefited from the donated services of some of the world's leading lawyers and law firms. Jointly, law firms contributed 2006 hours of pro bono legal services. The highest contributing firms were Shearman & Sterling LLP, Latham and Watkins and Wilmer Cutler Pickering Hale and Dorr LLP. A further 160 hours were donated in the form of advice given on partner grant contracts, website content and rebranding.

We are extremely grateful to all our pro bono partners, whose contribution of free legal services made our work possible. We are also grateful to TrustLaw and the Thomson Reuters Foundations for assisting us in establishing new pro bono partnerships during 2020.

## **Volunteers**

Media Defence engages volunteers on a rolling basis to support our legal and communications work. Our volunteer engagement is designed to be mutually beneficial for Media Defence and the volunteer - providing valuable experience to the volunteer and additional capacity to Media Defence.

Volunteers bring new ideas, creative ways of thinking and a different perspective to our work, while at the same time being engaged in meaningful activities that provide them with new challenges and learning experiences. We aim to make volunteering a challenging, worthwhile and enjoyable experience.

In 2020, travel restrictions and homeworking guidance meant that some volunteer engagements were postponed to 2021. During the year we worked with one volunteer, who committed 2.5 days a week for 3.5 months, totalling approximately 280 hours. Our volunteer assisted with legal research in relation to our cases, covering a broad range of human rights related topics such as freedom of expression, privacy, torture and ill treatment, fair trial rights, arbitrary detention, and procedure at regional and domestic courts. They also carried out factual research, for example into a country's human rights record or the background of our cases, and they drafted submissions before domestic courts and regional and international human rights mechanisms.

# **ORGANISATIONAL MANAGEMENT / ADMINISTRATION**

## **IT Infrastructure**

In line with our plans for 2020, we replaced and upgraded some of our IT infrastructure. We also built and started implementing a new Customer Relationship Management (CRM) / Enterprise Resource Planning (ERP) system. This system will combine functions of our financial management software, grant making software and fundraising support into a centralised database. This will increase our operational effectiveness by creating visibility and accessibility of data, eliminating duplication of efforts, and improving collaboration and reporting.

## **Visual identity and website**

In July 2020, we started trading as Media Defence and launched our new visual identity and website. Our rebrand was driven by the deteriorating press freedom situation and increased demand for our work. Our clean and modern branding and easy to navigate website help us reach more journalists in need and make it easier for them to access our support. As part of our new website, we are also building an extensive library of legal resources readily available to assist lawyers in their defence of the media. An eReader ensures that our training materials are easily accessible and searchable. In 2021 we will launch a resource hub which will house our training modules and supporting materials, making our trainings accessible to lawyers who are unable to attend our trainings.

## **FINANCIAL REVIEW**

### **Income**

In 2020, we received total incoming resources of £2.8 million, of which £1.1 million were donated services,<sup>10</sup> thereby maintaining the same income levels as in 2019 (£2.8 million of which £1.1 million were donated services) in spite of the challenges posed by the pandemic in 2020.

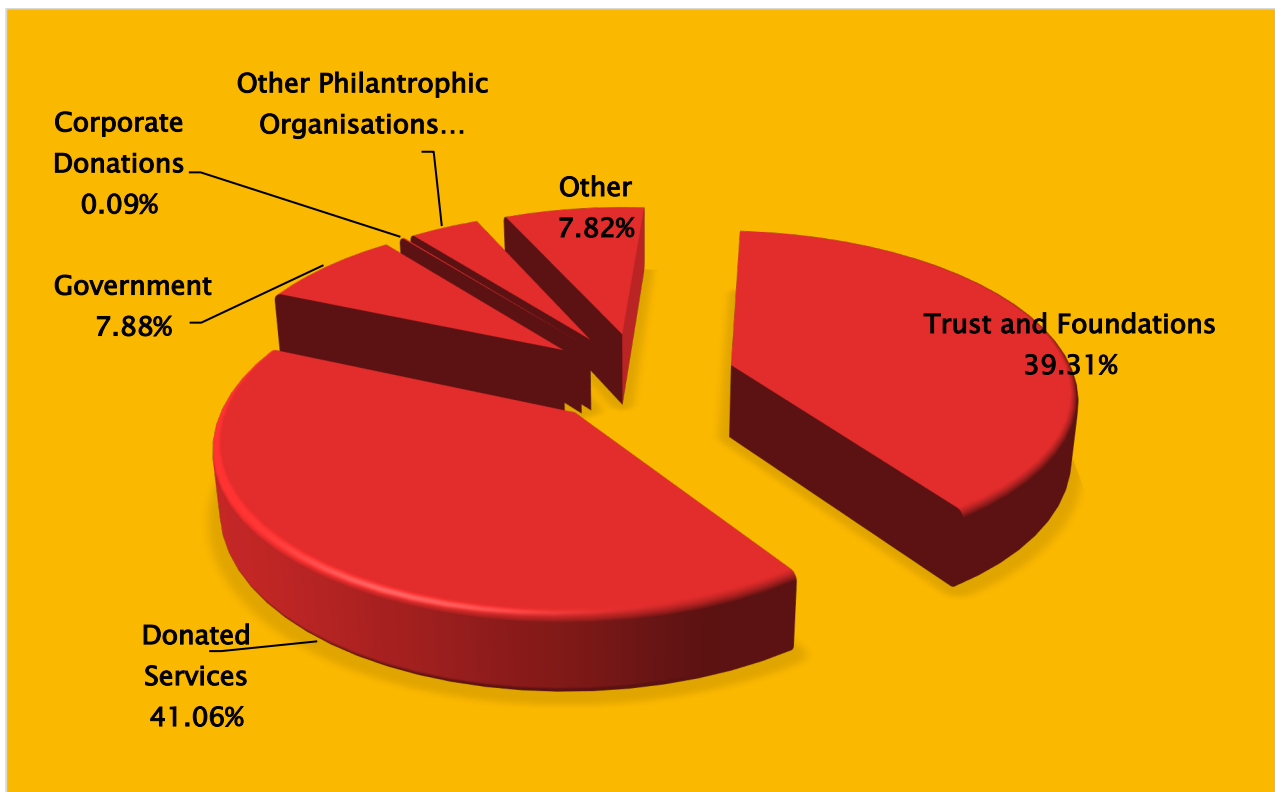
66% of the incoming resources were restricted to either a region or a theme. 34% of funding was unrestricted. Donated services constituted 63% of the restricted incoming resources, compared to 56% in 2019.

Overall, our unrestricted incoming resources during 2020 increased by 15% as a result of new funding streams generated from our fundraising efforts, compared to 91% in 2019. Our restricted incoming resources fell by 8% (compared to 156% increase in 2019).

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<sup>10</sup> 160 hours of donated services have been excluded as these were valued at \$129,000, which is more than Media Defence would pay for these services in the open market. We were unable to generate quotes on the open market to adequately value these donated services.

## 2020 Incoming Resources

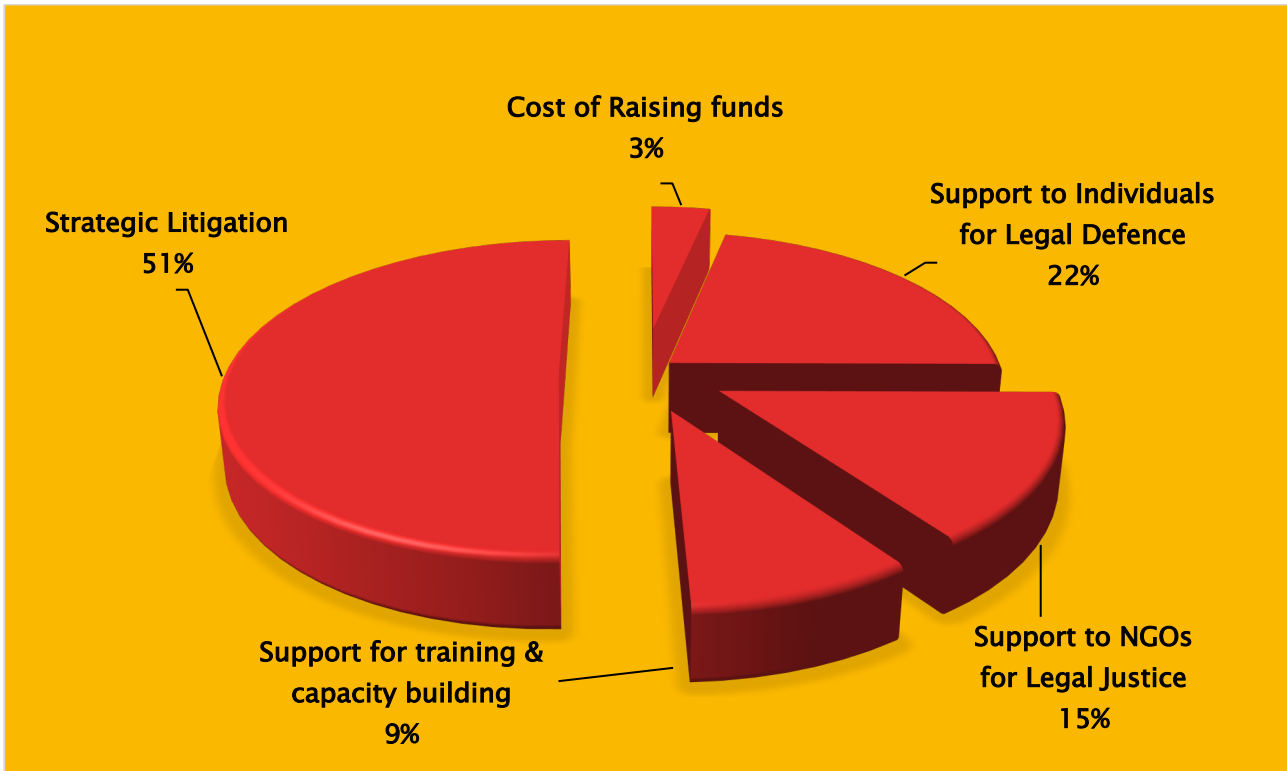


As shown in the chart above, donated services, such as pro bono legal support, play a significant part in enabling the delivery of activities, while Trusts and Foundations continue to be the main source of our funding. We however continue to diversify our funding sources.

## Expenditure

2020 saw a 7% increase in expenditure from £2.6 million in 2019, to £2.8 million in 2020. The below shows the split during 2020 of expenditure between each of our charitable activities.

## 2020 Expenditure



In 2020, MLDI recorded a 15% increase in funds spent on 'Support to Individuals for Legal Defence' and supported 90% more cases (2020: 190, 2019: 100).

We however spent less on "Support to NGOs for Legal Justice" and awarded one more grant than we did in 2019 (2019: 13 grants awarded and 2020: 14 grants awarded).

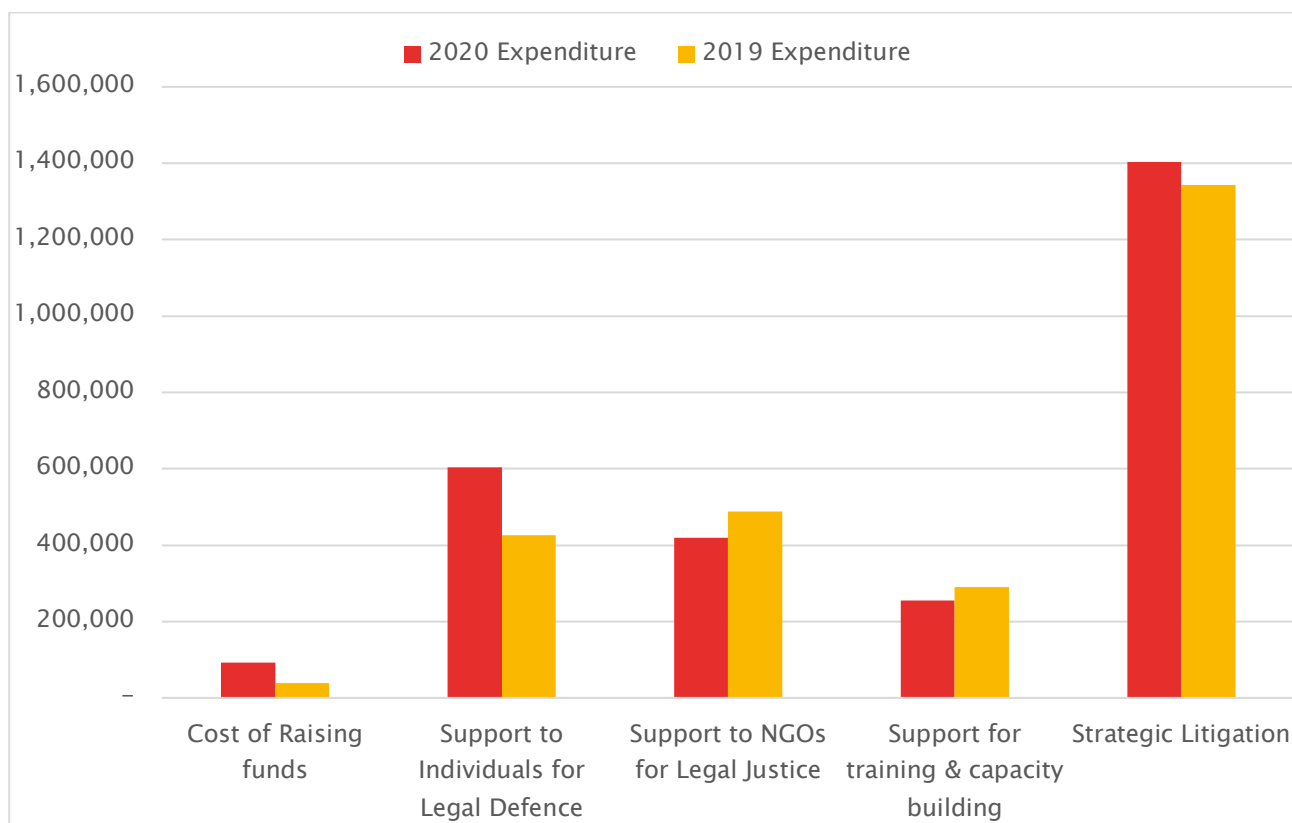
Our total support cost in 2020 was £373,695, compared to £324,319 in 2019, representing 14% of our total expenditure (compared to 13% in 2019).<sup>11</sup> This increase is a reflection of the increase in headcount. 3% of our total expenditure was spent on raising funds, this being a reflection of a fully staffed Development Cluster mentioned above. Support costs include salary and overhead costs and have been allocated across activities on the basis shown in Note 1(i) of the Financial Statements.

Below is depiction of the above comparables.

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<sup>11</sup> Excluding donated services, our support cost in 2020 represented 23% of total expenditure (compared to 22% in 2019).

## Comparison: Current and Previous Year Spend on Charitable Objectives



## Overall Picture

In 2020, we lay the foundation for the next four years, in line with our 2020 – 2024 strategy. While this was ongoing, in spite of the challenge of a mostly new team, we proved to be resilient, by continuing to successfully increase our impact and delivery on our charitable objectives, as is reflected in the Achievements section and in the income and expenditure summary above. We closed the year with a net surplus of £33,809 (2019: £235,507 surplus) and maintain a similar liquidity ratio of 2.8:1 as in 2019.

At the end of 2020, we carried forward total funds of £839,541 of which £224,472 were restricted funds (funding with a thematic and/or regional restriction) and £614,070 were general, unrestricted funds.

## Principal risks and uncertainties

Strategic risks are owned by the Board and considered at least annually, while management of other risks is delegated to management who report the effectiveness of key controls to the Board.

### COVID-19

The most significant risks currently facing the organisation relate to the COVID-19 pandemic. This has created uncertainty in the short term around our ability to deliver on our objectives, for example due to illness among staff and partners, court closures, delays in courts proceedings and travel restrictions, and

also in the longer term around the wider economic political and economic environment, the health of our donor base and our ability to achieve the operational model on which our strategy is dependent.

Management has responded to the pandemic with frequent re-forecasting and cash flow modelling, scenario planning that covers lockdowns of differing length and severity, and consideration of new and existing funding streams for increased resilience in anticipation of economic downturns, further periods of lockdown and changes in business practice across our global network. Management has been successful in finding alternative options for delivery of Media Defence's strategy and will continue to review the situation as it develops. This review is an iterative process and will continue to be refined as the shape of the post-crisis world becomes clearer.

### **Financial Risk**

Risks to the financial health of Media Defence, specifically being unable to raise sufficient income to fund our operations. We will mitigate this risk by investing in our fundraising and communications and by diversifying our funding streams. We will regularly report on our financial performance and position to ensure that the financial risks of expanding our organisation over this strategy period are well understood and appropriately managed.

### **Compliance and Reputational Risk**

Non-compliance with data protection, employment or environment laws and regulations or Media Defence's ethics and principles results in fines or other sanctions, bad publicity or negative relationships with partners, beneficiaries, donors or the general public. We will mitigate this risk by engaging external experts to advise on compliance issues, by ensuring our staff are regularly trained in the legal and regulatory frameworks applicable to their work, and by monitoring the quality of our work to ensure it meets our expectations and standards.

### **Innovation Risk**

Media Defence rapidly expands its partnership model, increasing the risk of quality problems. We will mitigate this risk by ensuring our due diligence checks on partners remain robust and our grant making process is simplified and streamlined. We will monitor the quality and success of our partners' work and assist them where these fall short of our expectations.

## **Reserves policy and going concern**

We have a reserves policy, which defines the level of funds that should be held to ensure we can continue to operate. The reserves policy identifies and distinguishes between restricted and unrestricted reserves, and the level of unrestricted reserves held is informed by income and expenditure forecasts based on planned activities and analysis of potential risk.

The Board of Trustees has determined that Media Defence requires unrestricted reserves to be held to ensure, that as a minimum, we can meet any costs of closing the organisation whilst remaining operational for a period of six months, to be able to ethically exit existing agreements, cases and partnerships.

The Board of Trustees have set an unrestricted reserves target at £350,000 (a 19% increase from previous year, given the increased headcount and risks posed by COVID-19) - being the amount required to stay

operational based on planned activities in 2021. This target is reviewed at least annually to ensure it remains relevant to the realities of current operations and the associated risks.

Any unrestricted reserves held above the required amount necessary for meeting costs associated with closure, may be used:

- to fund unexpected expenditure, e.g. if projects overrun, or unplanned events occur;
- to fund shortfalls in income if expected levels are not reached;
- to fund working capital; and
- to allow Trustees resources and time to act promptly in an unforeseen emergency situation.

Media Defence will not accumulate a level of reserve funding that is greater than that which it judges necessary to provide financial security.

The unrestricted reserves at year end stood at £614,070 (2019: £494,918) which represents about seven months of Media Defence's planned core operational costs for 2021. The current excess of unrestricted reserves over the targeted level is due to trustees' commitment to spend donor funds within agreed funding period and in line with strategic priorities.

As outlined above, the current COVID-19 pandemic and the lockdowns, travel restrictions and general social disruption as a result have impacted and will continue to impact Media Defence's operations during the next financial year. Media Defence's donors have so far continued to support our work and have offered flexibility around re-purposing grants and, in some cases, have partially lifted funding restrictions. In addition, new funding opportunities have become available. Some operational expenditure (office running cost) were not being incurred and more consideration continues to be given to the necessity of other expenditure, before it is incurred. As a result, the pandemic has not impacted on our level of reserves.

In addition, cash flow forecasts are prepared on a monthly, rather than (the pre-pandemic) quarterly basis.

Trustees have made an assessment of the impact of these risks on the charity's operations and have concluded that, despite the wider risks and uncertainties facing large sectors of society, the charity has the ability and intention to continue as a going concern. The reasons for this affirmation are:

- Cash flow forecasts for the next 18 months have been reviewed and Media Defence is confident that adequate resources are available (with 100% of funding confirmed) to cover foreseeable expenditure;
- Media Defence has adequate reserves to cover any unrealised expected funding; and
- Media Defence has adequate management, programme and support expertise in place to discharge the day-to-day and long-term programme of activities.

## **PLANS FOR THE FUTURE**

As outlined above, 2020 was the first year of Media Defence's ambitious four-year strategy. We have set out to magnify our impact by increasing and deepening the support we offer to our partners. This support will enhance the availability of quality legal defence for journalists around the world and the coordination of strategic litigation on press freedom and freedom of expression. We will also continue to provide emergency legal defence to journalists and media organisations around the world in countries where we do not yet

have partners and where we are the only realistic avenue to provide the assistance required. We will continue to pursue high-impact strategic litigation to win landmark cases, clarifying or changing laws, bringing them in line with international standards on freedom of expression.

#### Impact of the ongoing pandemic

While we have ambitious plans for this strategic period, we acknowledge that under the current circumstances there is overriding uncertainty resulting from the COVID-19 pandemic and the accompanying social, legal and economic disruption. Over the course of 2020 we have successfully adopted new ways of working, for instance working remotely and moving part of our training programme online, but we expect that the pandemic will continue to impact our work, including in the following ways:

- The pandemic has accelerated the decline in media freedom around the world. Credible, independent news is more important than ever, but media outlets are under severe financial pressure and face additional legal threats. We will continue to increase and diversify our income to enable us to meet the ever-growing demand for support.
- Courts closures will result in delays to proceedings and fewer strategic litigation opportunities. We will remedy this as much as possible by monthly monitoring of key performance indicators and increasing our outreach.
- Travel restrictions will impact our ability to deliver trainings in person. We will remedy this by moving our training programme online as much as possible.
- The economic downturn may make it more difficult to secure the income we need to deliver on our strategic priorities. We will remedy this by continuing to diversify our income on the one hand and prudent expenditure and regular reforecasting on the other hand.
- The pandemic, remote working and (partially) returning to the office may impact staff wellbeing, which we will continue to monitor through regular wellbeing surveys and where necessary remedy through appropriate support.

We acknowledge that emerging from the current lockdowns may be an uneven process around the world and that measures may need to be reintroduced or may be subject to change at short notice. We will apply the lessons we have learned over the course of 2020 to our future operating model.

We will continue to prioritise digital security during 2021. Over the first half of 2021, we will migrate to a CRM/ERP system, as outlined above, to increase operational effectiveness.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Media Legal Defence Initiative is a company limited by guarantee, incorporated 16 June 2008, as amended 19 November 2012, and was registered as a charity on 24 March 2009. The company is governed under its Articles of Association, which sets out its objects and powers. Media Legal Defence Initiative is an independent and autonomous UK charity.

Our trustees set the strategic aims and directions for the organisation. They also approve grants made by the charity for amounts over £15,000. The chair of the Board approves grants of amounts between £1,500 and £15,000, on the recommendation of senior staff. Media Defence's London-based staff carry out day-to-day operations. This includes decisions on financial support for the defence of individual journalists up to a maximum of £1,500.

Media Defence determines its resource requirements in a thorough financial planning process, which comprises an annual review and approval of detailed plans and budget, and a mid-year review of same, in addition to quarterly forecasting. The trustees empower the chair to monitor, control and ensure delivery of the plans within the resources available.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

The CEO is Lucy Freeman. Alinda Vermeer was appointed Acting CEO from February 2020 onwards for the duration of Lucy's maternity leave, until August 2021. Lucy resigned in March 2021.

## **Appointment of trustees**

Under Media Defence's Articles of Association, the first directors of the company became its first trustees when the charity was registered on 24 March 2009. Additional trustees are selected and appointed by the board.

Trustees are appointed for a three-year term under the Articles of Association and can serve a maximum of two consecutive terms. They are then eligible for re-appointment following at least a one-year absence from the position.

On appointment, trustees are provided with the Articles of Association of Media Defence and a copy of the Charity Commission's guidance on the role and responsibilities of trustees.

The trustees of Media Defence meet once every three months and receive detailed reports to retain effective control over the organisation and to monitor the work of the Acting CEO and her team.

## **Trustee induction and training**

Trustees are familiar with either the fields of charity finance/management, law, human rights and/or journalism and undergo an induction on their role and responsibilities as well as the work of the Media Defence.

Trustees have a responsibility to attend appropriate training in order for them to perform their legal duties. The trustees are offered training opportunities throughout the year.

## **Remuneration policy for key management personnel**

The trustees have specific responsibility for remuneration matters. They make final recommendations on annual increases to the salary budget through the budget setting process for the forthcoming financial year.

The trustees make decisions on starting salaries for a new CEO. The CEO makes decisions on starting salaries for new staff based on job function and market conditions prevailing in the location of the job (London) and the Media Defence Performance and Reward Pay Procedure. The CEO makes decisions on performance related increases for existing staff subject to approval of the budget by the Board.

## **Employee information**

Media Defence's staff is integral to the meaningful work that we do and the delivery of our charitable objects. The staff is led by the CEO and comprises legal, finance, monitoring and evaluation, and grant making specialists. Media Defence provides its staff with training to ensure skills are kept up to date and has in place a range of mechanisms to ensure smooth operational functioning.

Media Defence expanded in 2020, with the addition of four new posts (Development Director, Fundraising Officer, Finance and Operations Manager and Finance and Compliance Officer) to strengthen our Development and Finance teams. In response to staff turnover during 2019, we welcomed two new staff members in 2020 (Communications Officer, Senior Legal Officer). In response to staff turnover in 2020, we had to fill two additional posts (Monitoring, Evaluation and Learning Officer and Grants Officer (Individuals)).

## **Statement of responsibilities of the trustees**

The trustees (who are also directors of Media Defence for the purpose 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).

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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2020 was 9 (2019:10). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## **Auditor**

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 12 May 2021 and signed on their behalf by

Sarah Bull  
Chair of the Board of Trustees

Independent auditor's report to the members of Media Legal Defence Initiative

## **Opinion**

We have audited the financial statements of Media Legal Defence Initiative (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Media Legal Defence Initiative's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other Information**

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the

other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## **Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the finance committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Independent auditor's report

To the members of

Media Legal Defence Initiative

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Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

24 May 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

## Media Legal Defence Initiative

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
<b>Income from:</b>							
Donations and legacies	2	959,215	1,840,507	<b>2,799,722</b>	836,479	1,980,806	2,817,285
Investments		2,292	–	<b>2,292</b>	3,257	–	3,257
Other		3,035	–	<b>3,035</b>	1,849	–	1,849
<b>Total income</b>		<b>964,542</b>	<b>1,840,507</b>	<b>2,805,049</b>	<b>841,585</b>	<b>1,980,806</b>	<b>2,822,391</b>
<b>Expenditure on:</b>							
Raising funds	3	92,511	–	<b>92,511</b>	38,302	–	38,302
Charitable activities							
Support to Individuals for Legal Defence	3	267,710	334,371	<b>602,081</b>	233,433	192,710	426,143
Support to NGO's for Legal Justice	3	192,669	226,057	<b>418,726</b>	213,589	275,236	488,825
Support for training & capacity building	3	133,350	121,729	<b>255,080</b>	119,160	171,523	290,683
Strategic Litigation	3	159,150	1,243,691	<b>1,402,841</b>	155,233	1,187,698	1,342,931
<b>Total expenditure</b>		<b>845,390</b>	<b>1,925,850</b>	<b>2,771,240</b>	<b>759,717</b>	<b>1,827,167</b>	<b>2,586,884</b>
<b>Net income / (expenditure) for the year</b>	5	<b>119,152</b>	<b>(85,343)</b>	<b>33,809</b>	<b>81,868</b>	<b>153,639</b>	<b>235,507</b>
Transfers between funds		–	–	–	46,403	(46,403)	–
<b>Net movement in funds</b>		<b>119,153</b>	<b>(85,344)</b>	<b>33,809</b>	<b>128,270</b>	<b>107,236</b>	<b>235,507</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		494,916	310,815	<b>805,732</b>	366,646	203,579	570,225
<b>Total funds carried forward</b>		<b>614,070</b>	<b>225,472</b>	<b>839,541</b>	<b>494,916</b>	<b>310,815</b>	<b>805,732</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

Media Legal Defence Initiative

Balance sheet

Company no. 06621203

As at 31 December 2020

	Note	£	2020 £	£	2019 £
<b>Fixed assets:</b>					
Tangible fixed assets	10		<u>7,275</u>		<u>8,433</u>
<b>Current assets:</b>					
Debtors	11	278,634		87,925	
Cash at bank and in hand	18	<u>1,040,104</u>		<u>1,182,807</u>	
			<u>1,318,738</u>		<u>1,270,732</u>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	<u>486,472</u>		<u>473,433</u>	
<b>Net current assets</b>			<u>832,266</u>		<u>797,299</u>
<b>Total net assets</b>	15		<u><u>839,541</u></u>		<u><u>805,731</u></u>
<b>The funds of the charity:</b>					
Restricted income funds	16		225,472		310,814
Unrestricted income funds:					
Designated funds		350,000		293,000	
General funds		<u>264,069</u>		<u>201,918</u>	
Total unrestricted funds			<u>614,069</u>		<u>494,918</u>
<b>Total charity funds</b>			<u><u>839,541</u></u>		<u><u>805,731</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the trustees on 12 May 2021 and signed on their behalf by Sarah Bull

SARAH CAROLYN BULL  
Chair

Media Legal Defence Initiative

Statement of cash flows

For the year ended 31 December 2020

	Note	2020	2019
		£	£
Cash flows from operating activities	17		
Net cash (used in) operating activities		(142,516)	240,069
Cash flows from investing activities:			
Dividends, interest and rents from investments		2,292	3,257
Purchase of fixed assets		(2,479)	(4,773)
Net cash (used in) investing activities		(187)	(1,516)
Change in cash and cash equivalents in the year		(142,703)	238,553
Cash and cash equivalents at the beginning of the year		1,182,807	944,254
Cash and cash equivalents at the end of the year	18	1,040,104	1,182,807

**1 Accounting policies**

**a) Statutory information**

Media Legal Defence Initiative is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 5 Chancery Lane, LONDON, WC2A 1LG.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019 (Charities SORP FRS 102–2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees' report contains information on the uncertainties around the Covid-19 pandemic and the resulting social, legal and economic disruption, and on the steps the charity is taking to manage these risks and uncertainties. The trustees have made an assessment of the impact of these risks on the charity's operations (such as collapse of the financial system, which could impact the charity's income, or the collapse of regional courts and international human rights bodies, which would limit opportunities for achieving social change). The Trustees have concluded that, despite these risks and the wider risks and uncertainties facing large sectors of society, the charity has taken the relevant measures to mitigate the impact of these risks and uncertainties on its operations.

The Trustees are confident that the charity has the ability and intention to continue as a going concern because adequate resources are available (100% funding confirmed for next 18 months), adequate reserves are available to cover unrealised expected funding and Media Defence has adequate management programme.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**1 Accounting policies (continued)**

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of legal defence to individual, legal justice support to NGO's, support for training and capacity building and support towards strategic litigation undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

- |  |     |
|--|-----|
| ● Support to Individuals for Legal Defence | 36% |
| ● Support to NGO's for Legal Justice       | 25% |
| ● Strategic Litigation                     | 25% |
| ● Support for Training & Capacity Building | 14% |

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

**j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- |                                 |         |
|---------------------------------|---------|
| ● Computer Equipment            | 3 years |
| ● Fittings and Office equipment | 4 years |

## Media Legal Defence Initiative

### Notes to the financial statements

For the year ended 31 December 2020

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#### 1 Accounting policies (continued)

##### l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

##### n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### o) Pensions

MLDI will match pension contribution for individuals from 5% up to 8% of employees' qualifying earnings.

##### p) Foreign currency translations

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange for the year. Exchange differences are taken into account in arriving at the net incoming resources for the year.

#### 2 Income from donations and legacies

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Gifts & Donations	962,250	688,808	<b>1,651,058</b>	1,699,178
Legacies	-	-	-	-
Donated services	-	1,151,699	<b>1,151,699</b>	1,118,106
	<u>962,250</u>	<u>1,840,507</u>	<u><b>2,802,757</b></u>	<u>2,817,285</u>

In 2019 there were unrestricted gifts and donations of £836,479, the balance of donations and legacies were restricted.

Donated services are comprised of pro-bono legal support services and are calculated on the basis of the value of the service to MLDI.

Media Legal Defence Initiative

Notes to the financial statements

For the year ended 31 December 2020

3a Analysis of expenditure

	Notes	Fundraising £	Charitable activities					Governance costs £	Support costs £	2020 Total £	2019 Total £
			Support to Individuals for Legal Defence £	Support to NGO's for Legal Justice £	Support for training & capacity building £	Strategic Litigation £					
Staff Costs	6	91,343	170,146	85,073	113,430	85,073	28,358	85,073	658,496	521,913	
Other Staff Costs		-	3,946	1,973	5,251	1,973	658	1,973	15,775	26,856	
Grants payable	4a	-	293,156	238,163	55,681	1,215,262	-	-	1,802,263	1,614,668	
Translation services		-	-	-	-	5,014	-	-	5,014	27,332	
Fundraising costs		1,168	-	-	-	-	-	-	1,168	2,710	
Volunteers' expenses		-	6	3	4	3	1	3	21	1,815	
Travel and subsistence		-	-	-	-	498	-	5,323	5,821	30,825	
Meetings and events		-	-	-	5,176	1,574	-	-	6,750	143,130	
Marketing and promotion		-	-	-	-	-	-	7,930	7,930	1,035	
Monitoring, Evaluation & Research		-	-	-	23,130	-	-	13	23,143	6,132	
Premises		-	-	-	-	-	-	90,749	90,749	91,464	
Depreciation		-	-	-	-	-	-	3,637	3,637	1,830	
Office costs		-	-	-	-	-	-	73,071	73,071	63,829	
Bank Charges & Exchange (gains)/losses		-	296	90	90	20	-	43,278	43,774	9,654	
Board expenses		-	-	-	-	-	840	-	840	481	
Audit and accountancy		-	-	-	-	-	8,520	-	8,520	8,520	
Legal and professional		-	-	-	-	-	-	24,269	24,269	34,690	
<b>Sub-total</b>		<b>92,511</b>	<b>467,551</b>	<b>325,303</b>	<b>202,763</b>	<b>1,309,417</b>	<b>38,376</b>	<b>335,319</b>	<b>2,771,240</b>	<b>2,586,884</b>	
Support costs		-	120,715	83,830	46,945	83,830	-	(335,319)	-	-	
Governance costs		-	13,816	9,594	5,373	9,594	(38,376)	-	-	-	
<b>Total expenditure 2020</b>		<b>92,511</b>	<b>602,081</b>	<b>418,726</b>	<b>255,080</b>	<b>1,402,841</b>	<b>-</b>	<b>-</b>	<b>2,771,240</b>	<b>2,586,884</b>	
Total expenditure 2019		38,302	426,143	488,825	290,683	1,342,931	-	-	-	-	

Of the total expenditure, £845,390 was unrestricted and £1,925,850 was restricted.

Media Legal Defence Initiative

Notes to the financial statements

For the year ended 31 December 2020

3b Analysis of expenditure for prior year

	Note	Charitable activities							2019 Total £
		Fundraising £	Support to Individuals for Legal Defence £	Support to NGO's for Legal Justice £	Support for training & capacity building £	Strategic Litigation £	Governance costs £	Support costs £	
Staff Costs	6	35,592	145,896	72,948	97,264	72,948	24,316	72,948	521,913
Other staff costs		-	8,057	4,028	5,371	4,028	1,343	4,028	26,856
Grants Payable	4	-	154,591	303,933	-	1,156,144	-	-	1,614,668
Translation services		-	-	-	-	27,332	-	-	27,332
Fundraising costs		2,710	-	-	-	-	-	-	2,710
Volunteers' expenses		-	544	272	363	272	91	272	1,815
Travel and subsistence		-	-	-	-	276	-	30,549	30,825
Meetings and events		-	-	-	142,280	851	-	-	143,130
Marketing and promotion		-	-	-	-	-	-	1,035	1,035
Monitoring, Evaluation & Research		-	-	4,302	-	-	-	1,830	6,132
Premises		-	-	-	-	-	-	91,464	91,464
Depreciation		-	-	-	-	-	-	1,830	1,830
Office costs		-	-	-	-	-	-	63,829	63,829
Bank Charges & Exchange (gains)/losses		-	300	58	-	-	-	9,296	9,654
Board expenses		-	-	-	-	-	481	-	481
Audit and accountancy		-	-	-	-	-	8,520	-	8,520
Legal and professional		-	-	22,204	-	-	-	12,487	34,690
<b>Sub-total</b>		<b>38,302</b>	<b>309,388</b>	<b>407,746</b>	<b>245,278</b>	<b>1,261,851</b>	<b>34,751</b>	<b>289,568</b>	<b>2,586,884</b>
Support costs		-	104,245	72,392	40,540	72,392	-	(289,568)	-
Governance costs		-	12,510	8,688	4,865	8,688	(34,751)	-	-
<b>Total expenditure 2019</b>		<b>38,302</b>	<b>426,143</b>	<b>488,825</b>	<b>290,683</b>	<b>1,342,931</b>		<b>-</b>	<b>2,586,884</b>

Media Legal Defence Initiative

Notes to the financial statements

For the year ended 31 December 2020

4a Grant making

	Grants to institutions £	Grants to individuals £	Support costs £	2020 £	2019 £
<b>Cost</b>					
Support to Individuals for Legal Defence	-	293,156	120,715	<b>413,871</b>	258,835
Support to NGO's for Legal Justice	238,163	-	83,830	<b>321,993</b>	376,325
Support for Training & Capacity Building	-	-	46,945	<b>46,945</b>	40,540
Strategic Litigation	1,151,699	63,563	83,830	<b>1,299,092</b>	1,228,537
At the end of the year	<b>1,389,863</b>	<b>356,719</b>	<b>335,319</b>	<b>2,081,900</b>	<b>1,904,237</b>

4b Grant making prior year

	Grants to institutions £	Grants to individuals £	Support costs £	2019 £	2018 £
<b>Cost</b>					
Support to Individuals for Legal Defence	-	154,591	104,245	<b>258,835</b>	281,473
Support to NGO's for Legal Justice	303,933	-	72,392	<b>376,325</b>	325,909
Support for Training & Capacity Building	-	-	40,540	<b>40,540</b>	34,548
Strategic Litigation	1,118,106	38,038	72,392	<b>1,228,537</b>	191,944
At the end of the year	<b>1,422,040</b>	<b>192,629</b>	<b>289,568</b>	<b>1,904,237</b>	<b>833,874</b>

Grants are provided to individuals and institutions from MLDI based on the charitable objectives of the organisation and with consideration for affordability.

MLDI has a listing of the partner organisations with which it works on its website. MLDI does not provide the detail of the amounts given to individual institutions as it believes these could prejudice the furtherance of the charitable objectives of MLDI and the recipient.

5 Net income / (expenditure) for the year

This is stated after charging / crediting:

	2020 £	2019 £
Depreciation	<b>3,637</b>	1,830
Operating lease rentals: Property and Equipment	<b>74,565</b>	72,423
Auditors' remuneration (excluding VAT): Audit	<b>7,100</b>	7,100
Foreign exchange losses (gains)	<b>43,774</b>	9,654

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	<b>577,399</b>	459,946
Social security costs	<b>63,564</b>	48,967
Employer's contribution to defined contribution pension schemes	<b>17,533</b>	13,000
	<b>658,496</b>	<b>521,913</b>

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)**

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2020 No.	2019 No.
£60,000 – £69,999	2	–
£70,000 – £79,999	–	1

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £79,079 (2019: £88,472).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Trustees' expenses/development was £nil (2019: £13).

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 15 (2019: 12).

**8 Related party transactions**

In 2020 the charity received pro bono support from the trustees or related parties of the trustees in the following instances:

- there was extensive pro bono support provided by the law firm of one of our trustees, Steve Finizio, who is a partner at Wilmer Cutler Pickering Hale and Dorr LLP;

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**10 Tangible fixed assets**

	Fittings and Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At the start of the year	14,306	9,528	23,834
Additions in year	–	2,479	2,479
Disposals in year	–	–	–
At the end of the year	14,306	12,007	26,313
<b>Depreciation</b>			
At the start of the year	5,873	9,528	15,401
Charge for the year	3,023	614	3,637
At the end of the year	8,896	10,142	19,038
<b>Net book value</b>			
At the end of the year	5,410	1,866	7,275
At the start of the year	8,433	–	8,433

All of the above assets are used for charitable purposes.

## 11 Debtors

	2020 £	2019 £
Grants Receivable	255,647	66,209
Other Debtors	8,375	7,860
Prepayments	14,612	13,856
	<u>278,634</u>	<u>87,925</u>

## 12 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade Creditors	40,552	10,506
Other Creditors	630	1,301
Grants Payable	369,960	293,113
Deferred Income	65,520	150,000
Accruals	9,810	18,513
	<u>486,472</u>	<u>473,433</u>

## 13 Deferred income

Deferred income comprises an amount of £150,000 received from Sigrid Rausing for 2020 activities.

	2020 £	2019 £
Balance at the beginning of the year	150,000	150,000
Amount released to income in the year	(150,000)	(150,000)
Amount deferred in the year	65,520	150,000
	<u>65,520</u>	<u>150,000</u>

## 14 Pension scheme

MLDI matches Employee's Pension contribution from 5% and up to 8% of qualifying earnings.

## 15a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	7,275	-	-	7,275
Net current assets	256,794	350,000	225,472	832,266
	<u>264,069</u>	<u>350,000</u>	<u>225,472</u>	<u>839,541</u>

## 15b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	8,433	-	-	8,433
Net current assets	193,485	293,000	310,813	797,298
	<u>201,918</u>	<u>293,000</u>	<u>310,813</u>	<u>805,731</u>

## 16a Movements in funds (current year)

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers** £	At the end of the year £
<b>Restricted funds:</b>					
Dow Jones 201920	5,249	-	(5,249)	-	-
FOSI PIJ – LATAM	743	(1)	(742)	-	-
FB – Factcheckers Legal Support Initiative	104,325	80,382	(150,009)	-	34,698
Ford Foundation	-	103,373	(55,522)	-	47,852
Hivos 2020.a	-	36,306	(36,306)	-	-
Hivos 2020.b	-	40,744	(40,744)	-	-
IWPR (DFID)	-	23,817	(22,649)	-	1,167
Ethiopia Fund	3,214	-	(2,508)	-	706
Adessium 16–19	-	-	-	-	-
Adessium 201922	30,083	88,729	(59,670)	-	59,141
Donated Services	-	1,151,699	(1,151,699)	-	-
OSF (Non – US)	22,036	-	(5,910)	-	16,126
OSIAF Eurasia	8	-	(8)	-	-
National Endowment for Democracy (NED)– 201920	2,816	28,633	(31,449)	-	-
National Endowment for Democracy (NED)– 202021	-	89,567	(32,558)	-	57,010
Luminate (Target Geographies)	127,412	-	(127,391)	-	21
Digital Rights Fund	10,647	197,257	(207,905)	-	-
Other – Rtd/cncl'd Grants	4,281	-	4,469	-	8,751
	-	-	-	-	-
	-	-	-	-	-
<b>Total restricted funds</b>	<b>310,814</b>	<b>1,840,507</b>	<b>(1,925,850)</b>	<b>-</b>	<b>225,472</b>
<b>Unrestricted funds:</b>					
Designated Reserves	293,000	-	-	57,000	350,000
<b>Total designated funds</b>	<b>293,000</b>	<b>-</b>	<b>-</b>	<b>57,000</b>	<b>350,000</b>
<b>General funds</b>	<b>201,917</b>	<b>964,542</b>	<b>(845,390)</b>	<b>(57,000)</b>	<b>264,069</b>
<b>Total unrestricted funds</b>	<b>494,917</b>	<b>964,542</b>	<b>(845,390)</b>	<b>-</b>	<b>614,069</b>
<b>Total funds</b>	<b>805,732</b>	<b>2,805,049</b>	<b>(2,771,240)</b>	<b>-</b>	<b>839,541</b>

## 16b Movements in funds (prior year)

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Dow Jones 201819	7,034	-	(7,034)	-	-
Dow Jones 201920	-	7,694	(2,444)	-	5,249
FOSI PIJ – LATAM	19,374	-	(18,632)	-	742
FB – Factcheckers Legal Support Initiative	-	153,941	(49,616)	-	104,325
Hivos 2018	(4,230)	4,531	(301)	-	-
Hivos 2019	-	140,769	(140,769)	-	-
IWPR (DFID)	-	9,920	(9,920)	-	-
Ethiopia Fund	4,222	-	(1,008)	-	3,214
Ford 17–19	35,701	-	(35,701)	-	-
Adessium 16 –19	6,888	-	(6,888)	-	-
Adessium	-	84,431	(54,348)	-	30,083
Donated services	-	1,118,106	(1,118,106)	-	-
KAS 2019	-	11,241	(11,241)	-	-
OSF (Non – US) BAN (17 – 18)	22,036	-	-	-	22,036
OSIAF Eurasia	-	54,918	(54,910)	-	8
National Endowment for Democracy (NED)2018	6,858	10,939	(17,797)	-	-
National Endowment for Democracy (NED)– 201920	-	38,744	(35,928)	-	2,816
Luminate (Target Geographies)	72,927	127,412	(72,927)	-	127,412
Digital Rights Fund	28,499	218,159	(236,011)	-	10,647
Other Donors	4,269	-	12	-	4,281
<b>Total restricted funds</b>	<b>203,578</b>	<b>1,980,806</b>	<b>(1,873,570)</b>	<b>-</b>	<b>310,814</b>
<b>Unrestricted funds:</b>					
Designated Reserves	293,000	-	-	-	293,000
Total designated funds	293,000	-	-	-	293,000
<b>General funds</b>	<b>73,647</b>	<b>841,585</b>	<b>(713,314)</b>	<b>-</b>	<b>201,918</b>
<b>Total unrestricted funds</b>	<b>366,647</b>	<b>841,585</b>	<b>(713,314)</b>	<b>-</b>	<b>494,918</b>
<b>Total funds</b>	<b>570,225</b>	<b>2,822,391</b>	<b>(2,586,884)</b>	<b>-</b>	<b>805,731</b>

## 16 Purposes of restricted funds

Adessium – Support to ensure legal protection of journalists, citizen journalists and media outlets in Europe.

Donated Services – free legal services provided in support of strategic cases.

Digital Rights Fund – Digital Rights Advocacy.

OS Foundation – support for journalist and online media in Bangladesh.

Dow Jones – support legal defence to independent media, journalists and bloggers facing criminal charges for their reporting.

Ethiopia Fund – Support for journalists and online media in Ethiopia.

Facebook –direct assistance to fact-checkers, connecting them to pro bono legal support where none is available and providing support for local lawyers.

Ford – legal assistance to journalists, bloggers and independent media under oppression.

Hivos – legal defence to online media and bloggers.

IWPR –to explore the freedom of expression landscape in three countries in the MENA region.

KAS – training workshop for media lawyers in West Africa.

MacArthur – Defence of journalists and other online media within Russia.

NED – Defending Independent Media and Protecting at-risk Journalists.

Luminate (Target Geographies) – Emergency defence legal aid in South East Asia and Southern Africa.

OSIAF Eurasia/FOSI LATAM – Support to Media defence centre in Eurasia/to independent media, bloggers and journalists in LATAM region.

**16 Purposes of restricted funds (continued)****Purposes of designated funds**

Designated funds are maintained to ensure any significant financial risks to MLDI are controllable.

**Unrestricted funds**

Unrestricted funding was provided by the following funders: Foundation of Open Society Institute, Luminate, Sigrid Rausing, Craig Newmark Foundation and Chambers and Partners.

**17 Reconciliation of net income to net cash flow from operating activities**

	2020	2019
	£	£
<b>Net (expenditure)/Income for the reporting period (as per the statement of financial activities)</b>	<b>33,809</b>	<b>235,507</b>
Depreciation charges	3,637	1,830
Dividends, interest and rent from investments	(2,292)	(3,257)
(Increase)/decrease in debtors	(190,709)	-
Increase/(decrease) in creditors	13,039	-
<b>Net cash provided by / (used in) operating activities</b>	<b>(142,516)</b>	<b>234,080</b>

**18 Analysis of cash and cash equivalents**

	At 1 January 2020	Cash flows	Other changes	At 31 December 2020
	£	£	£	£
Cash in hand	623,843	(99,806)	-	524,037
Notice deposits (less than three months)	558,964	(42,897)	-	516,067
<b>Total cash and cash equivalents</b>	<b>1,182,807</b>	<b>(142,703)</b>	<b>-</b>	<b>1,040,104</b>

**19 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods.

	Property 2020	2019
	£	£
Less than one year	35,713	44,641
One to five years	-	-
	<b>35,713</b>	<b>44,641</b>

**20 Capital commitments**

At the balance sheet date, the charity had made no capital commitments.

**21 Contingent assets or liabilities**

There are no contingent assets or liabilities.

**22 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.