



## **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)

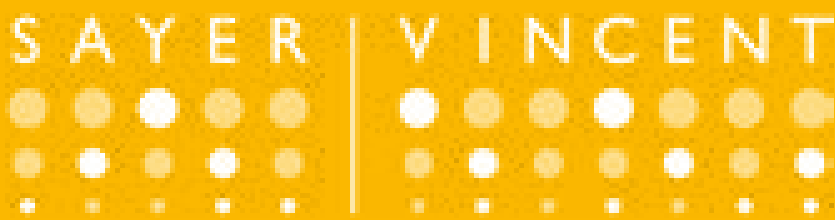
Caroline FROST (stepped down in May 2024)

**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

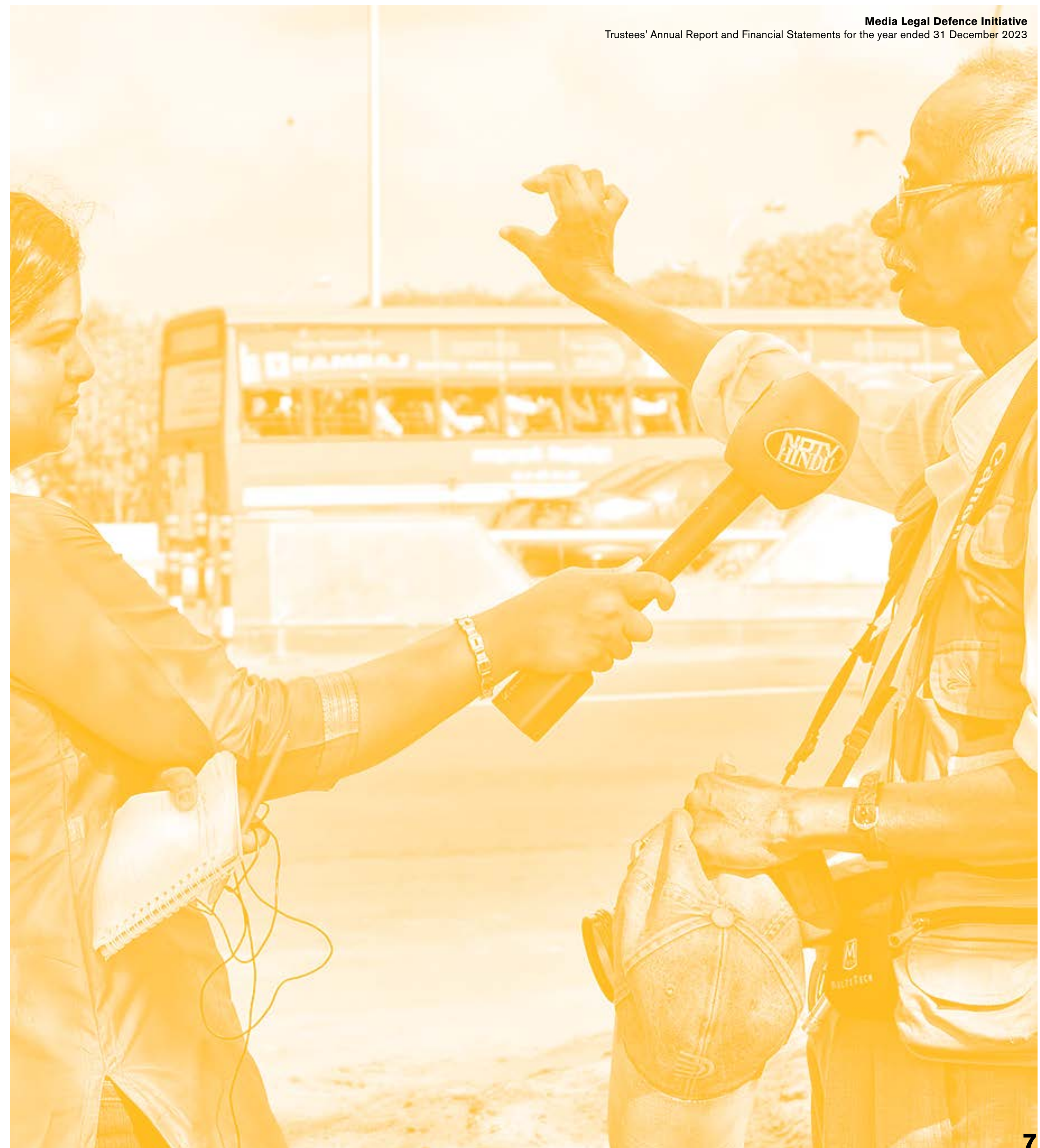
Lawyers are our primary partners in defending the media and it is of paramount importance that they have the expertise necessary to successfully defend journalists under threat. We run litigation surgeries and provide 'on the job' mentoring for lawyers to develop their technical expertise in litigating 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\*

176

New cases in 2023

92

New emergency defence cases

84

New strategic cases

70%

Case success rate at international mechanisms\*\*

21

Number of active partner organisations

62

Lawyers trained

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

### Most represented countries:

Brazil	60
Azerbaijan	16
Turkey	12
Cameroon	11
Russian Federation	9
Kenya	8

# 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

266

Total active strategic cases

70%

Success rate for strategic cases at international mechanisms

We took the most strategic cases in:

Azerbaijan	25
Turkey	12
Brazil	5
Colombia	4
Vietnam	4

Most cases related to:

Arbitrary Detention	18
Electronic Crimes	17
Other Criminal	8





# 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.*

15

Partner grants approved

2

New partners funded

3

Litigation surgeries

1<sup>st</sup>

Launched our first peer-to-peer mentorship programme:

62

Lawyers trained

1

Litigators' convening for women lawyers

466

Cases litigated by partners

4

Know-how events

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

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.



# 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

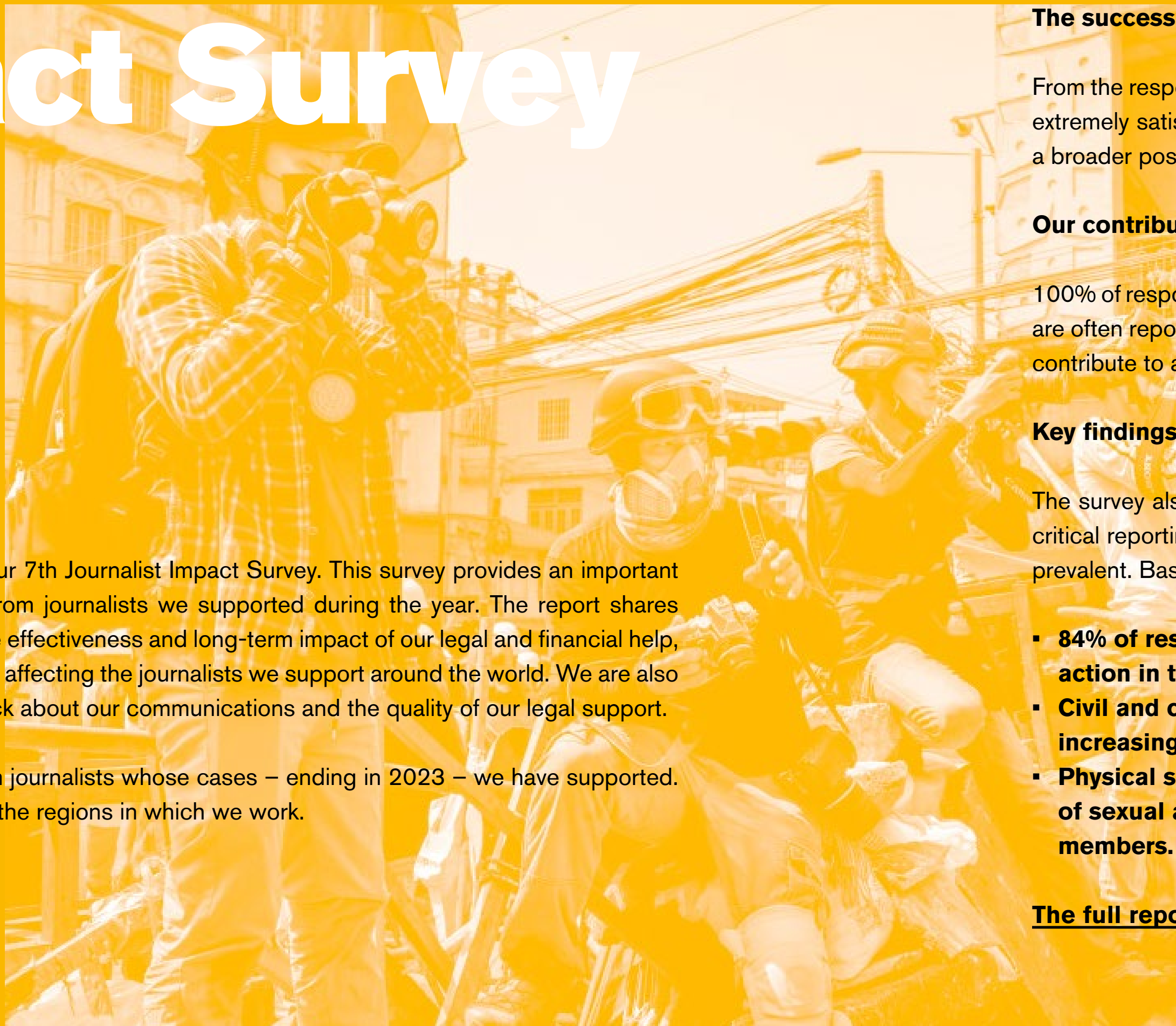
100% of respondents continued reporting after their legal case. In addition, we found that journalists are often reporting on multiple issues, highlighting that by continuing to support journalists, we can contribute to a broader media landscape.

## 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

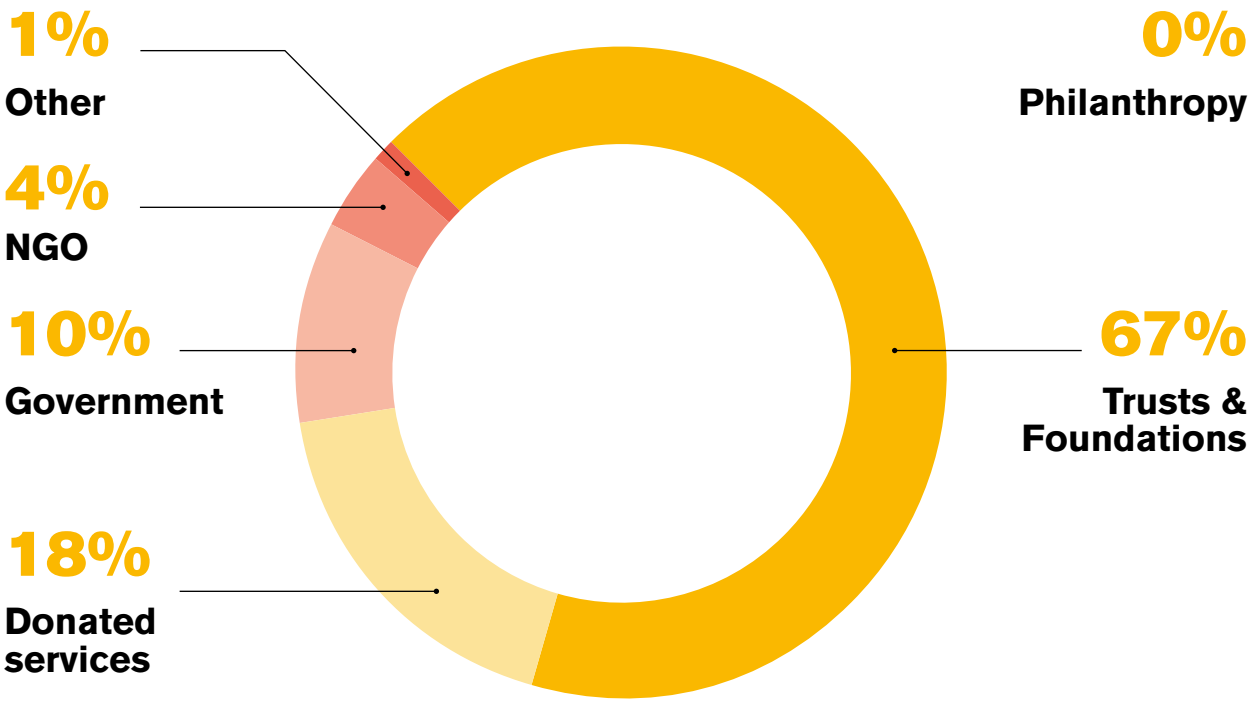
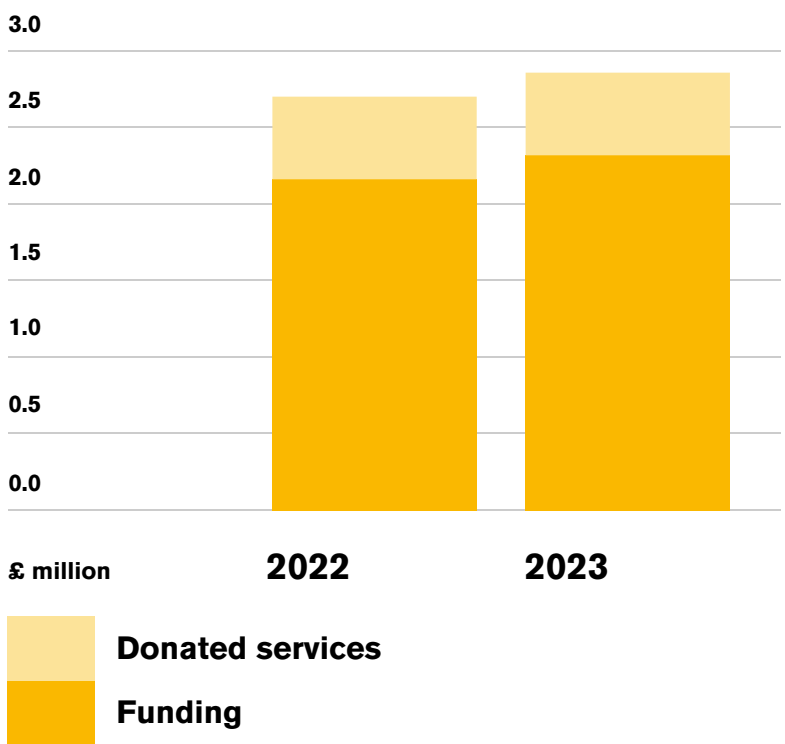
## Our Spending





# 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



**29%**

Increase in expenditure  
compared to 2022

**15**

Grants to national  
legal defence centres  
approved

**18**

Grants to national  
legal defence centres  
approved in 2022

**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.

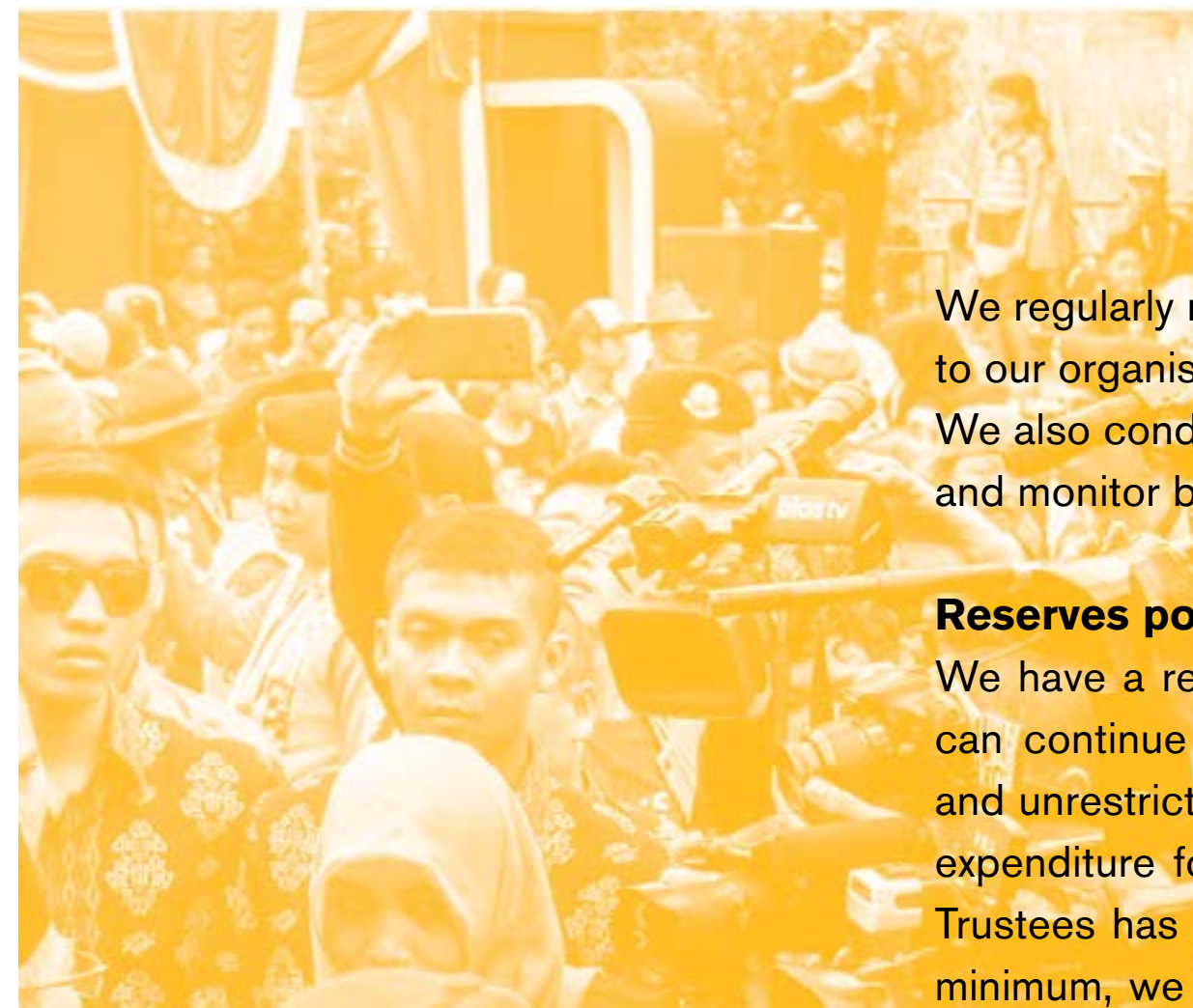
The following risks have the greatest overall potential impact on Media Defence in 2024.

### **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 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.

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.



# 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>		1,001,356	1,865,528	2,866,885	1,400,387	1,241,661	2,642,048
<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>		1,182,639	1,767,062	2,949,701	894,176	1,395,766	2,289,942
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>1,123,0730</b>	<b>169,355</b>	1,292,428
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
		£	£	£	£
Fixed assets:					
Tangible fixed assets	10	-	9,400	-	9,441
Current assets:					
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	
Liabilities:					
Creditors: amounts falling due within one year	12	1,244,619		558,136	
Net current assets		-	1,200,211	-	1,282,987
Total net assets	15	-	1,209,611	-	1,292,428
The funds of the charity:					
Restricted income funds	16.i		265,850		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
Total charity funds			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	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	17	-	378,602	-	237,867
Cash flows from investing activities:					
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

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

	Restricted	Unrestricted	2023 Total	2022 Total
	£	£	£	£
Gifts & Donations	984,625	1,363,219	2,347,844	2,056,515
Donated services	-	502,310	502,310	483,727
	984,625	1,865,528	2,850,153	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	926,199	864,806
Other Staff Costs		-	10,915	5,458	7,277	5,458	1,819	5,458	36,385	30,384
Grants payable	4a	-	437,016	438,525	700,000	644,467	700,000	-	1,520,007	1,096,214
Translation services		-	-	-	-	14,156	-	-	14,156	5,067
Fundraising costs		19,123	-	-	-	-	-	-	19,123	7,305
Volunteers' expenses		-	1,713	856	1,141	856	285	856	5,707	6,761
Travel and subsistence		-	-	-	-	7,398	-	34,807	42,205	6,997
Meetings and events		-	-	-	85,613	-	-	-	85,613	95,775
Marketing and promotion		-	-	-	-	-	-	8,660	8,660	6,290
Monitoring, Evaluation & Research		-	-	-	13,111	-	-	-	13,111	37,088
Premises		-	-	-	-	-	-	44,731	44,731	44,407
Depreciation		-	-	-	-	-	-	7,587	7,587	3,620
Office costs		-	-	-	-	-	-	81,987	81,987	65,998
Bank Charges & Exchange losses		-	-	-	-	-	-	72,274	72,274	2,326
Board expenses		-	-	-	-	-	-	9,327	9,327	3,259
Audit and accountancy		-	-	-	-	-	10,920	4,782	15,702	10,512
Legal and professional		-	-	-	-	-	-	46,928	46,928	3,133
Sub-Total		106,371	701,328	570,682	274,932	798,178	54,972	443,239	2,949,701	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)	-		
Total expenditure 2023		106,371	880,683	695,235	344,681	922,731	-	-	2,949,701	
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)

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

4a Grant making

Cost	Grants to institutions £	Grants to individuals £	2023 £	2022 £
Support to Individuals for Legal Defence	-	437,016	437,016	301,952
Support to NGOs for Legal Justice	438,525	-	438,525	383,283
Support for Training & Capacity Building	-	-	-	35,425
Strategic Litigation	502,310	142,157	644,467	628,596
At the end of the year	940,834	579,173	1,520,007	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	301,952
Support to NGOs for Legal Justice	320,022	-	63,261	383,283
Support for Training & Capacity Building	-	-	35,425	35,425
Strategic Litigation	483,727	81,608	63,261	628,596
At the end of the year	803,749	292,465	253,042	1,349,256

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	7,587	3,620
Operating lease rentals:		
Property and Equipment	43,459	43,390
Auditors' remuneration (excluding VAT):		
Audit	9,100	8,195
Foreign exchange (gains) / losses	69,731	(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	807,078	746,079
Social security costs	90,947	96,220
Employer's contribution to defined contribution pension schemes	28,174	22,507
	926,199	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 No.	2022 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	22,698
Additions in year	-	7,546	7,546
Disposals in year	-	-	-
At the end of the year	8900	21,344	30,244

Depreciation

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

Net book value

At the end of the year	948	8,452	9,400
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
	283,129	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
	1,244,619	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	587,963	-

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	-	-	9,400
Net current assets	569,186	365,175	265,850	1,200,211
Net assets at the end of the year	578,586	365,175	265,850	1,209,611

15b Analysis of net assets between funds (prior 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
Net assets at the end of the year	757,898	365,175	169,355	1,292,428

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/cncld 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 EWDRA	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/cncld 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>	339,339	1,241,661	(1,395,766)	(15,879)	169,355
<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>	600,983	1,400,387	(894,176)	15,879	1,123,073
<b>Total funds</b>	940,322	2,642,048	(2,289,942)	-	1,292,428

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

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

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.