

LAWYERS FOR JUSTICE IN LIBYA

England & Wales · Charity number 1152068

Details

Other names LFJL

Status Registered

Legal form Charitable company

Company number [07741132](#)

Registered 2013-05-17

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

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Activities

Objects: FOR THE PUBLIC BENEFIT TO PROMOTE HUMAN RIGHTS AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS (INCLUDING, WITHOUT LIMITATION, BY DEFENDING JUSTICE AND PROMOTING THE RULE OF LAW) IN LIBYA (AND, TO THE EXTENT CONSISTENT WITH THE CHARITY'S PRIMARY OBJECTS, IN OTHER COUNTRIES) IN SUCH WAYS AS THE CHARITY'S TRUSTEES THINK FIT, BY ALL OR ANY OF (BUT NOT LIMITED TO) THE FOLLOWING MEANS: - MONITORING OBSERVANCE AND ABUSES OF HUMAN RIGHTS AND FACILITATING THE COLLECTION OF EVIDENCE AND ABUSES OF HUMAN RIGHTS;- OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSES;- RESEARCH INTO HUMAN RIGHTS ISSUES;- EDUCATING THE PUBLIC ABOUT HUMAN RIGHTS;- PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS;- CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW AND THE ADMINISTRATION OF OTHER LAWS IN A MANNER CONSISTENT WITH HUMAN RIGHTS;- COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION AND ON OTHER PROPOSED LEGISLATION FROM THE PERSPECTIVE OF THE PROMOTION OF HUMAN RIGHTS;- RAISING AWARENESS OF HUMAN RIGHTS ISSUES;- PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS;- PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS;- INTERNATIONAL ADVOCACY OF HUMAN RIGHTS; AND- ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS.

Activities: FOR THE PUBLIC BENEFIT TO PROMOTE HUMAN RIGHTS AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS (INCLUDING, WITHOUT LIMITATION, BY DEFENDING JUSTICE AND PROMOTING THE RULE OF LAW) IN LIBYA (AND, TO THE EXTENT CONSISTENT WITH THE CHARITY'S PRIMARY OBJECTS, IN OTHER COUNTRIES) IN SUCH WAYS AS THE CHARITY'S TRUSTEES THINK FIT

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Egypt
- Libya
- Tunisia
- Camden
- Islington

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,744,269	£2,659,941	£429,004	14
2023-12-31	£2,430,340	£2,387,656	£344,676	13
2022-08-31	£748,283	£1,079,938	£301,992	11
2021-08-31	£1,139,167	£755,839	£633,646	10
2020-08-31	£813,509	£715,869	£250,319	9

Trustees

Name	Role	Appointed
ANDREW BALFOUR	Chair	2012-08-13
Dr Ghazi Gheblawi		2023-01-25
Dr Lutz Oette		2017-06-20
Fayruz Abdulhadi		2023-05-03
Mariam Elhadri		2014-05-09
Mervet Mhanni		2017-06-20

LAWYERS FOR JUSTICE IN LIBYA

England & Wales - Charity number 1152068

Accounts

Company registration number: 07741132

Charity registration number: 1152068

LAWYERS FOR JUSTICE IN LIBYA

(A company limited by guarantee)

Annual Report and Financial

Statements

for the Year Ended 31 December

2024

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Andrew Balfour Mervet Mhanni Lutz Oette Mariam Elhadri Fayruz Abdulhadi Ghazi Gheblawi
Key Management Personnel	Elham Saudi, Executive Director Fatou Kane, Finance and HR Director Jürgen Schurr, Director of Programmes
Principal Office	First Floor, 124-128 City Road London EC1V2NJ
Registered Office	8 Blackstock Mews Islington London N4 2BT
Company Registration Number	07741132
Charity Registration Number	1152068
Bankers	National Westminster Bank Plc 2a Charing Cross Road London WC2H 0PD
Auditor	HaysMac LLP Chartered Accountants and Registered Auditors 10 Queen St. Place London EC4R 1AG

LAWYERS FOR JUSTICE IN LIBYA

TRUSTEES' REPORT

The Board of Trustees (the **Board** or the **Trustees**) presents its annual report and financial statements for the period ended 31 December 2024. This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' regime, and correspondingly exemption has been taken from preparing a Strategic Report.

Objectives and activities

Aims and objectives

Lawyers for Justice in Libya (**LFJL**, or the **Charity**) is incorporated for the public benefit to promote human rights as set out in the Universal Declaration of Human Rights (including, without limitation, by defending justice and promoting the rule of law) in Libya (and, to the extent consistent with the Charity's primary objects, in other countries) in such ways as its Trustees think fit, by all or any of (but not limited to) the following means:

- monitoring observance and abuses of human rights and facilitating the collection of evidence of abuses of human rights;
- obtaining redress for the victims of human rights abuses;
- research into human rights issues;
- educating the public about human rights;
- providing technical advice to government and others on human rights matters;
- contributing to the sound administration of human rights law and the administration of other laws in a manner consistent with human rights;
- commenting on the proposed human rights legislation and on other proposed legislation from the perspective of the promotion of human rights;
- raising awareness of human rights issues;
- promoting public support for human rights;
- promoting respect for human rights among individuals and corporations;
- international advocacy of human rights; and
- eliminating infringements of human rights.

The Charity has the power to do anything which is calculated to further its objects (as set out above) or is conducive or incidental to doing so. In particular, the Charity has the power:

(i) to engage in political activities provided that the Trustees are satisfied that the proposed activities will further the purposes of the Charity to an extent justified by the resources committed and the activities are not the dominant means by which the Charity carries out its objects. These political activities may include (but are not limited to):

- a. promoting the creation, development and maintenance of a system of laws which provides protection of the rights of the individual and encourages the development of business enterprise;
- b. assisting with and promoting the establishment of new civil institutions founded on common values of liberty and equality whilst contributing to their development;
- c. representing Libyan human rights interests within various decision-making bodies including but not limited to national, international, governmental or non-governmental organisations; and
- d. assisting with and promoting the enactment and revision of laws in Libya to ensure that human rights are respected and promoting a forum for legal reform in Libya;

(ii) to provide and assist in the provision of money, materials or other help;

(iii) to organise and assist in the provision of education;

(iv) to publish books, pamphlets, reports, leaflets, journals, films, tapes and instructional matters on any media;

(v) to promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available;

(vi) alone or with other organisations to seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the development and implementation of appropriate policies provided that all such activities shall be conducted on the basis of well founded,

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TRUSTEES' REPORT

reasoned argument and shall in all other respects be confined to those which an English charity may properly undertake;

(vii) to consult all instruments relating to human rights and private and public international law at both regional, national and international levels;

(viii) to conduct litigation when appropriate; and

(ix) to raise funds.

Objectives and Strategy

In 2024, LFJL enacted organisational changes that reflect its desire for a sharper focus on transformative justice and greater flexibility and innovation in its work. Following the restructuring, LFJL engages in its work with an eye on four priority areas in the pursuit of transformative justice:

Building movements to ensure a strong and resilient civil society working towards transformative justice - LFJL seeks to support, strengthen and work with civil society organisations, activists and human rights defenders across Libya and in the diaspora to establish an independent, vibrant and resilient civil society at the grassroots as well as local and national levels. LFJL works with civil society actors to build movements on a broad range of issues pertinent for Libya's transformation towards a more equitable and inclusive society.

Addressing daily injustice and pursuing institutional change to uphold peoples' dignity - LFJL seeks to focus its activities on addressing root causes and social inequalities that contribute to undermining peoples' dignity in daily life. Complementing its more traditional engagement in human rights that strengthens civil and political rights, LFJL will focus on issues that currently prevent people in Libya, including in particular from marginalised communities, from leading dignified lives. This will consider access to citizenship, the impact of corruption, and realisation of economic and social rights, amongst other issues, to shed light on systemic failures and daily injustices across Libya and pursue systemic change.

Accountability and justice for serious international crimes and human rights violations to end impunity and provide redress to victims - Together with partners, LFJL seeks to strategically engage domestic, regional and international accountability and justice mechanisms to combat the culture of impunity, the absence of justice for victims and to build an accountability and justice mindset.

Working towards equality and non-discrimination as a cornerstone of a just society - LFJL seeks to identify and address intersectional factors that impact the realisation of justice in Libya through anti-racist, feminist and anti-colonial approaches.

Public benefit

In shaping the objectives for the period and planning the Charity's activities, the Trustees referred to the guidance contained in the Charity Commission's general guidance on public benefit. The Charity believes that the activities will contribute to the following positive developments in Libyan society:

- Increased public awareness of human rights;
- The establishment of a culture where no human rights violation goes unpunished;
- Reduced lawlessness and impunity in the country;
- Improved national legislation addressing human rights violations;
- A stronger, more resilient civil society;
- Stronger, independent and representative state institutions; and
- Increased respect for human rights, especially those of marginalised and vulnerable communities.

The Charity's aims intend to benefit:

- All sections of the Libyan public and, in particular, the most vulnerable and marginalised communities; and
- The wider international community by promoting the global advancement of human rights.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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TRUSTEES' REPORT

Achievements and Performance

LFJL continued to support justice for victims in Libya through international and regional channels, and sought to strengthen cooperation between domestic and international accountability actors. In particular, LFJL filed a critical strategic litigation case involving online violence against women with the Committee on the Elimination of Discrimination against Women. Online violence against women is widespread in Libya and prevents women from participating in public life and seeking justice; this case is intended to set a strategic precedent. LFJL also worked on two universal jurisdiction (UJ) cases during the period, as well as strengthening the capacity of its partners to undertake their own UJ case work through training and mentored submissions, and convening its network of UJ actors engaged on Libya-focused work in target jurisdictions.

LFJL made 15 case submissions to the International Criminal Court (the ICC) on serious international crimes committed against human rights defenders inside prisons in East Libya. The cases include allegations of torture and enforced disappearance for reason of political opinion. LFJL has continuously worked to connect investigators of the ICC with civil society actors on the ground, facilitating in person and remote meetings as well as collaboration and information sharing. As the ICC looks to close its Libya investigation in 2025-26, LFJL will support the process with meaningful and regular consultations with Libyan civil society and victims' groups on this process. Together with partners, LFJL has initiated, and is facilitating, a victims' rights coalition for Libya designed to support victims of crimes committed in Libya to access justice, including before the ICC.

LFJL continued to support human rights defenders (HRDs) at risk and in need through the Ali Nouh Fund for Human Rights Defenders and recruited an experienced fund manager who is currently devising strategies to ensure the fund can play a critical role in relevant referral systems. LFJL supported ten activists during the period, ensuring that they could continue their activities from a secure location while working to find a durable solution to the risks they face.

LFJL, working with Forensis, undertook open source investigations, field research and situated testimonies to facilitate the recreation and 3D modelling of sites of detention used to detain migrants and refugees passing through Libya, as well as their journeys. This modelling will be used as evidence to support LFJL's casework, and the data has been visualised to create a film, released in 2025, that highlights two selected detention sites and more broadly the plight of the people attempting to travel through Libya.

LFJL continued to prioritise engagement and support for Libyan civil society. In particular, it shed light on the violence and obstruction of human rights defenders in Libya through original research published in our report 'Suppressed and marginalised: Systematic violence against civil society in Libya'. Further, LFJL identified women-led civil society actors based across the country and worked to strengthen their capacity through tailored support and provision of core grants with the aim of fostering a feminist movement in Libya. LFJL also held its third annual CSO Academy in London to provide training to emerging civic actors on the core skills needed to establish, run and sustain a civil society organisation. LFJL also commenced a series of 3-month mentorship placements at its London office during which mentees document and archive their own cases, identified as part of the mentee selection process, with LFJL's support, and to turn existing information into accountability and advocacy submissions to international bodies. The mentees also observe LFJL's programmes to gain practical experience of its work and participate in key events including the CSO Academy and a round table discussion on experiences seeking accountability locally and internationally.

LFJL launched an advocacy and campaigning online course on its e-learning platform Adala Academy. 21 long-standing partners working on human rights inside Libya completed the course, including partners focused on women, peace and security (WPS). Graduates later participated in an in-person workshop that aimed to put the theory into practical use. Participants devised campaigns around accountability and justice issues and LFJL will continue to work with them to implement these.

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Challenges

The security situation in Libya continues to challenge the sensitive aspects of LFJL's work, with the Internal Security Apparatus and the Civil Society Commission systematically targeting members of non-governmental organisations (NGOs) and international NGOs. LFJL has continued its security training to partners, put in place further safeguarding measures and made its Ali Nouh Fund available to more people at risk.

The process of reviewing and implementing changes to LFJL's structure and ways of working was a challenging investment in its future. As well as reorganising its work, LFJL decided to move towards a more agile model whereby project teams are put together for each project from a 'pool' of multi-specialist programmatic staff that work across the priority areas. This significant adjustment necessitated staff changes and was implemented with the support of leading coaches.

During the year, and particularly after the close its 2024 financial year, LFJL has been challenged by changing priorities of some of its key state donors as new administrations adjust their spending plans and priorities. See notes 3 and 15. The limited funding available for projects in Libya remains a challenge and a source of unpredictability, and has necessitated adjustments to staffing levels subsequent to the 2024 financial year. LFJL has reviewed its policies around reserves and is working to diversify its income sources in such a way as to mitigate the unpredictability of state donors. In particular, LFJL is working to fundraise for unrestricted income which is invaluable to enable activities to continue between project funding cycles.

Organisational Activities

The Charity continued its fundraising activities for new project activities and additional core organisational activities over the course of the 2024 period, namely:

1. **Funding for new project activities** – The Charity sought financial support to enable further activities to be carried out, namely new projects that aim to increase the resilience of Libyan civil society by strengthening the foundations on which organisations are built and to increase accountability for human rights violations in Libya.
2. **Support for core organisational activities** – The Charity's core support was provided by a grant from the Sigrid Rausing Trust which ends in 2025. Contributions to overheads were also included in project grants in order to support overhead costs proportionate to the performance of related activities.
3. **Donations** - The Charity is a registered charity and has welcomed solicited and unsolicited private donations from individuals, which are used to support activities and vital core costs.

Objectives for 2025

LFJL continues to pursue transformative and holistic justice to create systemic change. In doing so, it challenges the underlying social, cultural, economic, ecological and political conditions that give rise to injustice, corruption, and violence in Libya. It intends to pursue its objectives as set out in its Articles of Association through the following activities:

Enhancing Sustainable Financial Management - In view of funding challenges, as described above, LFJL continues to focus on prudent and sustainable financial management, including seeking durable new sources of funding and ensuring careful management of its cost base

Movement Building – We aim to continue to convene our flagship Civil Society Academy (CSO Academy), our bespoke training programme providing the tools to enable CSOs of all kinds to set up and professionalise. Through the CSO Academy, we strengthen the capacity and effectiveness of civil society activists and change-makers to build and develop organisations, enhancing their ability to advocate for democracy, human rights, equality and the rule of law. Meanwhile our Adala Academy (adala = justice in Arabic) will continue to deliver tailored, specialised and technical training for CSOs and activists on issues ranging from documentation, case building, sexual and gender-based violence (SGBV) investigations to advocacy and campaigning. Our mentorship

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programme will bring pioneering Libyan activists to our London office to collaborate with our team and facilitate exchanges and develop a network with human rights activists from other countries and regions.

Addressing Daily Injustices and Seeking Institutional Change – Our projects and activities in this area aim to campaign and advocate for the rights and demands of residents of Derna, following the collapse of two dams in Derna in 2023, and examining how corruption and institutional failure contribute to and exacerbate inequality. We also aim to collaborate with partners and experts in and outside Libya to raise awareness about the costs of corruption on Libyans' daily lives, the implications of corruption on their enjoyment of human rights such as the right to education and the right to health, and strengthening anti-corruption institutions and frameworks.

Accountability and Justice for Serious International Crimes and Human Rights Violations – We aim to continue to grow and develop LFJL's networks and its Justice and Accountability Archive and Database, and advocate for the implementation of laws and policies that support accountability and a transitional justice mechanism that is objective, non-political and inclusive of all groups and communities in Libya. In particular, LFJL established and facilitates a Coalition for the Rights of Victims of serious international crimes committed in Libya. The coalition supports and advocates for the rights of victims, including before the ICC to strengthen the transformative impact on Libya's justice system, victims and affected communities.

Working Towards Equality and Non-Discrimination – We aim to continue to collaborate with women's rights groups in Libya and to support their sustainability, strengthen their effectiveness and build stronger, more sustainable teams that can deepen trust within their communities. We also aim to continue to support the rights of migrant and refugee victims of abuses and crimes committed in Libya through campaigning, advocacy and strategic litigation. We will continue to look at the intersectional elements of corruption and its particular impact on groups marginalised due to ethnicity, geography or socio-economic factors.

Financial Review

Over the 2024 financial period, LFJL prioritised increasing its funding streams for core income by securing contributions to overheads from project grants in order to support overhead costs proportionate to the performance of related activities. These initiatives were realised over the course of the period, as the Charity successfully engaged new project funding across all its programming.

During the financial period, the Charity received income of £2,744,269 (2023: £2,430,340) and had annual expenditure of £2,659,941 (2023: £2,387,656) giving net income for the year of £84,328 (2023: £42,684).

Reserves Policy

In June 2024, the Trustees adopted a new reserves policy. Almost all of LFJL's funding is either general funding by way of grants for its core needs within a specified period or funding restricted to a specific project. The aim of our reserves policy is to set aside reserves of unrestricted income which can be used for charitable use during periods where anticipated income drops significantly or where unexpected expenses arise and also to enable LFJL to pursue charitable activities for which restricted sources of funding have not yet been secured or are unavailable. In these scenarios, the reserves are intended to meet LFJL's liquidity needs, to enable the Charity to function in the short term to take remedial action, including, for example, by fundraising and reducing its cost base, or to enable an orderly wind down in the event that this became necessary. The Board decided at its meeting in June 2024, based on the Charity's financial position at that time, that a target minimum level of reserves should be £335,000. This decision was based upon an analysis of stress scenarios and the costs that could be incurred in those scenarios.

As of 31 December 2024, LFJL had unrestricted reserves of £299,686 (2023: £209,855), which is below the target reserve policy figure.

As a result of the significant reduction in funding received by the Charity in 2025 (see Note 15), the Charity is currently utilising its reserves in order to maintain its activities, including seeking alternative sources of funding.

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The Trustees are closely monitoring the level of reserves as part of the efforts to access funding and to reduce costs. It is anticipated that the utilisation of reserves will continue until adequate new funding is secured. Management and the Trustees are working to supplement LFJL's reserves, through diversifying sources of unrestricted funding. The Trustees will seek to ensure that the level of reserves is sufficient to cover the Charity's liabilities and believe that a minimum of £60,000 is required in the event that the Charity's activities need to be curtailed and operations limited to work undertaken by volunteers. The Board will regularly monitor the level of reserves, as well as the Charity's cash flow, and at least annually review the target level of reserves based on the Charity's income and expenditure at that time.

Going Concern

The financial statements have been prepared on a going concern basis.

The Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements. When determining whether to adopt the going concern basis for the financial statements, the Trustees considered the funding landscape in light of the post balance sheet events set out in Note 15. In particular, the Trustees have assessed the Charity's secured and prospective income for the upcoming 12 months (and beyond to August 2026), its liabilities, cash flow, and the level of reserves. For this purpose the Trustees have monitored, and will continue to monitor, a range of budget scenarios and the risks to the Charity, including those related to DRL funding risks. The Trustees will also continue to review opportunities to secure additional income and will further reduce expenditure as required.

The Trustees are satisfied there are no material uncertainties in making the assessment that the Charity is a going concern.

Principal Funding Sources During 2024

- The Bureau of Democracy, Human Rights, and Labor (DRL) (research, capacity building, resilience building for CSOs, accountability efforts and support to freedom of expression practitioners);
- The Foreign, Commonwealth and Development Office (the FCDO) (capacity building for Libyan civil society and WPS);
- The German Federal Foreign Office (research, accountability efforts, transitional justice, capacity building);
- The Sigrid Rausing Trust (core funding);
- The Swiss Federal Department of Foreign Affairs (advocacy, communications, support to Libyan civil society);
- Kingdom of the Netherlands Ministry of Foreign Affairs (accountability and transitional justice); and
- Dignity (support to Libyan CSOs, accountability efforts, research).

'Costs of Raising Funds' activities over the period included financial management of grants, communications and engagement, and fundraising activities.

In June 2024, the FCDO notified LFJL of its intention to discontinue funding of activities relating to the Charity's Women, Peace and Security work. The project ended on 31 March 2025, with reduced funding made available in the period 11 June 2024 until 31 March 2025.

For updates to principal sources of funding following the financial period see Note 15.

Structure, Governance and Management

Nature of governing document

LFJL is a company limited by guarantee, incorporated on 15 August 2011. The Charity is governed by its Memorandum and Articles of Association, as amended. It was registered as a charity with the Charity Commission on 17 May 2013. In the event of the Charity being wound up, all members present and 12 months past are required to contribute an amount not exceeding £10.

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TRUSTEES' REPORT

Recruitment and Appointment of Trustees

The Charity currently has six trustees. The Board delegated certain functions and processes to the finance committee that it established, and the committee reports to the Board on the matters within its remit.

New trustees may be appointed by ordinary resolution of the members of the Charity or by a resolution of the Trustees of the Charity, provided that a trustee appointed by the directors must retire at the next annual general meeting and must not be taken into account by the directors who are to retire by rotation.

In any case where, as a result of death, bankruptcy or other events the Charity has no members and no directors, the Charities Commission, or its successor institution, or if no such institution exists, the personal representatives of the last member to have died have the right, by notice in writing, to appoint a person to be a director. Where two or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

Induction and training of Trustees

Incoming Trustees receive a full induction that covers the Charity's mission, values and activities; the role of trustees; key policies; strategic plan; legal status and regulatory guidance; governance; and management.

Following appointment, all Trustees receive information regarding their responsibilities under the Charities Act which they are required to read and evidence their comprehension of, and consent to, by means of signed declaration.

Organisational Structure

The Trustees are responsible for the overall approval of the Charity's administrative actions and conduct. Their approval is notably sought by the Executive Director prior to significant financial expenditures, including in relation to employment of key staff and on office premises.

The Executive Director is authorised to act in the name of the Charity and on its behalf in connection with the day-to-day management of the Charity, and to do all such acts or things as in her sole and unfettered discretion she determines are necessary, desirable or appropriate, in connection with such management.

The Executive Director was assisted in the implementation of administrative and charitable activities in the period by the staff which included the operations team led by the Finance and HR Director, programmatic teams led initially by three Heads of Programme and later by the Director of Programmes, and the Communications Department led by the Communications Manager. She is further supported by consultant coordinators, researchers and officers based in Libya, Tunisia and elsewhere. LFJL also engages members of its pool of Research Fellows to produce distinct pieces of research relating to their areas of expertise.

LFJL runs a rolling voluntary internship programme that offers recent graduates and postgraduates the opportunity to gain hands-on experience with a human rights NGO. Subject to office capacity, internships are typically offered on a three-month term. When relevant staff positions become available, past and present interns will be given notice of such vacancies when they are advertised publicly. This enables the organisation to grow organically and to make use of knowledge acquired during internships.

Relationship with collaborative partners

Throughout the reporting period, LFJL worked closely with several civil society organisations. LFJL partnered with Europe-based NGOs on accountability efforts including universal jurisdiction cases. It worked with the International Commission of Jurists to provide training to Libyan lawyers. LFJL collaborated with the Centre for Human Rights at SOAS on its Annual Justice Lecture and on research. It also continued its partnership with the Women's International League for Peace and Freedom on its WPS focused work to support women-led and feminist organisations in Libya. LFJL collaborated with Forensis to document and model sites of detention used

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to detain migrants and refugees in Libya, which has been turned into a documentary film and forensic evidence that will support LFJL's casework. The security situation in Libya remained unstable over the period, with multiple attacks being documented against civil society members, legal professionals and human rights activists. LFJL is mindful of its public activities in Libya in order to mitigate risks to partners, agents and Charity beneficiaries.

Major risks and management of those risks

The Trustees have adopted a policy on risk and a risk assessment framework. The Trustees have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The Trustees consider the risk assessment on a regular basis in order to discuss significant financial, governance, operational, legal and reputational developments experienced or likely to be experienced by the Charity. During these meetings, potential risks are raised and strategies to mitigate identified risks are discussed by Trustees during these meetings and, where appropriate, resolutions are passed.

The principal risks and uncertainties facing the Charity include security concerns to members of LFJL's team and partners based in Libya and attending events in Tunisia as a result of the crackdown on civil society and the sensitive work that they undertake. To mitigate that risk, the Charity has devised ways of carrying out its work discreetly, and is sensitive in its public facing communications. Further, the Charity has devised and funded the Ali Nouh Fund for Human Rights Defenders to ensure that it can offer urgent protection and relocation support to those with whom it works as well as other human rights defenders at risk.

Another key risk identified by the Trustees is around the Charity's income generation, as project funding cycles can fluctuate and donors, particularly states, can change their funding priorities at short notice. Further, generating unrestricted core income is essential but challenging. Connected with this, the Trustees have reviewed the Charity's policy and practices around reserves, seeing this as key to managing LFJL's financial risk. The strategy to mitigate these concerns is to pro-actively maintain its key relationships, diversify its income streams, reduce expenditure, build its unrestricted reserves, and undertake clear scenario planning to identify and manage the risk of any loss of income.

Digital security is another key risk for LFJL due to the sensitivity of its work, the online nature of some of its activities and the threat of hacking. In recent years, LFJL has built its awareness of digital security threats and upgraded its I.T. infrastructure. To mitigate the digital security risk further, the Charity will continue to work towards a high standard of digital security protection, review its cyber insurance and engage with security experts for detailed technical assessments and training.

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Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Lawyers for Justice in Libya for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial period. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and 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 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

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.

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Appointment of auditor

The Trustees have appointed HaysMac LLP to act as auditors in accordance with section 485 of the Companies Act 2006.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the Charity on 26 June 2025 and signed on its behalf by:

Andrew Balfour

.....
Andrew Balfour
Chairperson of the Board of Trustees
Date 31 July 2025

LAWYERS FOR JUSTICE IN LIBYA

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LAWYERS FOR JUSTICE IN LIBYA

Opinion

We have audited the financial statements of Lawyers for Justice in Libya (the 'Charity') for the period ended 31 December 2024 which comprise Statement of Financial Activities, statement of cashflows, balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2024 and of the charitable company's net movement in funds, including the income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 charity 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 the charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Financial statements other than the financial statements and Auditor's Report thereon. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

LAWYERS FOR JUSTICE IN LIBYA

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LAWYERS FOR JUSTICE IN LIBYA

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 Annual Report and Financial statements (which includes the Trustees' report prepared for the purposes of company law) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report included within the Annual Report and Financial statements have 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' 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 by the charitable company; or
- the charitable company 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 trustees 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' report.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 10, 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 is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to company law and applicable employment regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies Act 2006 and the Charities Act 2011, and consider other factors such as payroll tax.

LAWYERS FOR JUSTICE IN LIBYA

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LAWYERS FOR JUSTICE IN LIBYA

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

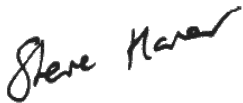
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing accounting journal entries, in particular those journal entries which exhibited the characteristics we had identified as possible indicators of irregularities; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: 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.



Steven Harper (Senior Statutory Auditor)
For and on behalf of HaysMac LLP, Statutory Auditor
Date: 31 July 2025

10 Queen Street Place
London
EC4R 1AG

LAWYERS FOR JUSTICE IN LIBYA

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds Period ended 2023 £
Income					
Voluntary income	2	15,936	-	15,936	28,851
Charitable activities	3	379,927	2,348,406	2,728,333	2,368,277
Other income	4	-	-	-	33,212
Total income		395,863	2,348,406	2,744,269	2,430,340
Expenditure					
Raising funds		29,925	35,548	65,473	58,798
Charitable activities	5	281,892	2,312,576	2,594,468	2,328,858
Total expenditure		311,817	2,348,124	2,659,941	2,387,656
Net income		84,046	282	84,328	42,684
Transfers between funds	14	5,785	(5,785)	-	-
Net movement in funds		89,831	(5,503)	84,328	42,684
Total funds brought forward	14	209,855	134,821	344,676	301,992
Total funds carried forward	14	299,686	129,318	429,004	344,676

LAWYERS FOR JUSTICE IN LIBYA

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted funds Period Ended 2023 £	Restricted funds Period Ended 2023 £	Total funds Period Ended 2023 £
Income				
Donations	2	25,826	3,025	28,851
Charitable activities	3	150,000	2,218,277	2,368,277
Other Income	4	33,212	-	33,212
Total income		209,038	2,221,302	2,430,340
Expenditure				
Raising funds		58,798	-	58,798
Charitable activities	5	156,584	2,172,274	2,328,858
Total expenditure		215,382	2,172,274	2,387,656
Net income / (expenditure)		(6,344)	49,028	42,684
Transfers between funds	14	33,837	(33,837)	-
Net movement in funds		27,493	15,191	42,684
Total funds brought forward	14	182,362	119,630	301,992
Total funds carried forward	14	209,855	134,821	344,676

LAWYERS FOR JUSTICE IN LIBYA

BALANCE SHEET AS AT 31 DECEMBER 2024
(Registration number: 07741132)

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	18,150	33,539
Current assets			
Debtors	10	219,875	389,017
Cash at bank		<u>405,446</u>	<u>147,114</u>
		625,321	536,131
Creditors			
Amounts falling due within one year	11	<u>(214,467)</u>	<u>(224,994)</u>
Net current assets		410,854	311,137
Total assets less current liabilities		429,004	344,676
Net assets		<u>429,004</u>	<u>344,676</u>
FUNDS			
Unrestricted funds	14	299,686	209,855
Restricted funds	14	129,318	134,821
TOTAL FUNDS	14	<u>429,004</u>	<u>344,676</u>

The financial statements on pages 14 to 31 were approved by the Trustees, and authorised for issue on 26 June 2025 and signed on their behalf by:

Andrew Balfour

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 Andrew Balfour
 Chairperson of the Board of Trustees
 Date: 31 July 2025

LAWYERS FOR JUSTICE IN LIBYA

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	Total Period Ended 2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year		84,328	52,573
Adjustments for:			
Depreciation	9	14,071	5,182
(Increase)/decrease in debtors	10	169,142	(268,398)
Increase/(decrease) in creditors	11	(10,527)	137,471
Net cash provide by/(used in) operating activities		<u>257,014</u>	<u>(73,172)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of tangible fixed assets	9	(2,642)	(38,721)
Disposal of tangible assets	9	3,960	-
Net cash provided by/(used in) investing activities		<u>1,318</u>	<u>(38,721)</u>
Change in cash and cash equivalents		258,332	(111,893)
Cash and cash equivalents at the beginning of the reporting period		<u>147,114</u>	<u>259,008</u>
Cash and cash equivalents at the end of the reporting period		<u>405,446</u>	<u>147,115</u>

All of the cash flows are derived from continuing operations during the above two periods

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Company information

Lawyers for Justice in Libya is a charitable company limited by guarantee and is registered and incorporated in England and Wales. The registered office is 8 Blackstock Mews Islington London N4 2BT.

The charitable company's principal activities and nature of its operations are disclosed in the Trustees' report.

Statement of compliance

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 (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

LFJL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The period financial statements covers a period of 12 months (Prior year 16 months) due to a change in year end from 31 August to 31 December in the previous financial year.

The financial statements are presented in Pounds Sterling (£) and figures are shown to the nearest whole pound.

Going concern

The financial statements have been prepared on a going concern basis.

The Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements. When determining whether to adopt the going concern basis for the financial statements, the Trustees considered the funding landscape in light of the post balance sheet events set out in Note 15, the Charity's secured and prospective income for the upcoming 12 months, its liabilities, its levels of reserves, its opportunities to secure additional income, opportunities and willingness to reduce its expenditure, its ongoing monitoring of various budget scenarios and the risks to the Charity.

The Trustees are satisfied there are no material uncertainties in making the assessment that the Charity is a going concern.

Income

All income is accounted for when the charity has entitlement to the funds, the amount can be quantified and receipt of the funds is probable. Where income is received in advance of providing services, it is deferred until the charity becomes entitled to that income.

All income is reported gross. Any fee charged for fundraising by third parties and deducted from the amount collected before it is remitted to the charity is not offset against the fundraised income recognised in the financial statements but is reported as a fundraising expense.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

a) Donations and legacies

Donations are recognised when there is evidence of entitlement, receipt is probable and the amounts can be measured reliably. Where a donor has specified certain terms and conditions, the charity evaluates whether these conditions can be met before claiming entitlement.

Entitlement to a legacy is assumed when there is sufficient evidence that a gift has been left to the charity, usually through the notification of a will. Receipt of a legacy is deemed probable when there has been a grant of probate and it has been established that there are sufficient assets in the estate to pay the legacy and there are no conditions attached to the legacy that are outside the control of the charity, or uncertainty around the receipt of this gift. Income from pecuniary legacies is recognised upon notification or receipt if earlier.

b) Investment income

Investment income is included when receivable.

c) Charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to performance and specific deliverables conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when funding is received in advance of the commencement of the work being undertaken.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are appointed on an appropriate basis e.g. staff costs by the time spent, floor areas, per capita or estimated usage.

a) Raising funds

Costs of raising funds comprise the costs incurred in attracting voluntary income and costs incurred on activities that raise funds.

b) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

c) Other expenditure

Governance costs principally comprise of legal fees and auditor's fees and are allocated as part of support costs, according to the SORP.

d) Other Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

e) Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

f) Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are capitalised and stated at cost less depreciation.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

Contingent liability

The charity discloses any possible but uncertain obligations or present obligations that are not recognised because a transfer of economic benefits to settle the possible obligation is not probable or the amount of the obligation can not be estimated reliably.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date. The net of all foreign exchange gains and losses is included in Expenditure on Charitable Activities.

Fund structure

Unrestricted funds are available for use at the Trustees' discretion in furtherance of the objectives of the Charity. Unrestricted funds are donations and other income received or generated for the objects of the Charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management board for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

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

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements made. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

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

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

Critical accounting judgements and key sources of estimation uncertainty

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

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

The Trustees do not consider there to be any significant estimates and judgements that affect the financial statements.

2 Donations

	2024	Period Ended 2023
	£	
Donations	15,936	25,826
Restricted Donation	-	3,025
	<u>15,936</u>	<u>28,851</u>

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

3 Income from charitable activities (Fund by fund)	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £	Total Period Ended 2023 £
Chatham House	30,000	-	30,000	50,000
Foreign, Commonwealth & Development Office - CSO DIGNITY	81,000	-	81,000	143,457
The Bureau of Democracy, Human Rights and Labor - CSO	-	-	-	63,894
The Bureau of Democracy, Human Rights and Labor - Documentation	276,689	-	276,689	17,024
The Royal Kingdom of the Netherlands	410,572	-	410,572	322,319
European Endowment for Democracy	119,411	-	119,411	160,729
The German Federal Foreign Office	-	-	-	38,833
The Swiss Confederation	536,215	-	536,215	470,877
Foreign, Commonwealth & Development Office - WPS	48,719	-	48,719	104,159
Other funds	818,623	-	818,623	553,718
Routes to Justice	-	56,289	56,289	-
Sigrid Rausing Trust	27,177	-	27,177	-
Grant Administration Income	-	150,000	150,000	150,000
American Bar Association Rule of Law Initiative	-	173,638	173,638	-
Institut für Auslandsbeziehungen	-	-	-	192,146
	<u>2,348,406</u>	<u>379,927</u>	<u>2,728,333</u>	<u>2,368,277</u>

The income from the FCDO received in the 2024 year reflects the revised project size and scope as set out in the Charity's post balance sheet disclosures made in the 2022-23 annual report.
For updates to principal sources of funding following the financial period see Note 15.

4 Other Income

	2024 £	Total Period Ended 2023
Rental income	-	1,200
Reversal of provision	-	32,012
	<u>-</u>	<u>33,212</u>

Prior year rental incomes were unrestricted.

In 2023, LFJL was the target of an online fraud incident, and a provision of \$35,066 (£32,012) was recognised in the 2022 financial statements. The full amount was recovered in 2024, prior to the approval of the 2023 financial statements, providing sufficient evidence of the recoverability of the loss. Accordingly, the provision was reversed in the 2023 accounts, and the associated liability was derecognised.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

5 Expenditure on Charitable activities

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total Period Ended 2023 £
Allocated support costs		257,455	289,928	547,383	408,553
Staff costs		-	657,749	657,749	663,167
Project expenses		-	883,956	883,956	945,307
Travel costs		-	457,691	457,691	276,296
Foreign currency (gains)/losses		155	14,492	14,647	3,616
Website design		282	-	282	959
Auditors' remuneration	6	24,000	8,760	32,760	30,960
		281,892	2,312,576	2,594,468	2,328,858

Expenditure on charitable activities (Period ended 31 December 2023)

	Note	Unrestricted Period Ended 2023 £	Restricted Period Ended 2023 £	Total Period Ended 2023 £
Allocated support costs		42,348	366,205	408,553
Staff costs		86,440	576,727	663,167
Project expenses		-	945,307	945,307
Travel costs		-	276,296	276,296
Foreign currency (gains)/losses		3,616	-	3,616
Website design		180	779	959
Auditors' remuneration	6	24,000	6,960	30,960
		156,584	2,172,274	2,328,858

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

5 Expenditure on charitable activities (Continued)

Support costs included in charitable activities expenditure

	Unrestricted Fund 2024 £	Restricted Fund 2024 £	Total 2024 £	Total Period Ended 2023 £
Staff costs	56,500	104,929	161,429	137,699
Administration expenses	160,082	173,057	333,139	212,487
IT expenses	16,873	3,182	20,055	24,198
Governance costs	24,000	8,760	32,760	34,169
	<u>257,455</u>	<u>289,928</u>	<u>547,383</u>	<u>408,553</u>

Support costs included in charitable activities expenditure (Period ended 31 December 2023)

	Unrestricted Fund Period Ended 2023 £	Restricted Fund Period Ended 2023 £	Total Period Ended 2023 £
Staff costs	-	137,699	137,699
Administration expenses	11,386	201,101	212,487
IT expenses	7,028	17,170	24,198
Governance costs	23,934	10,235	34,169
	<u>42,348</u>	<u>366,205</u>	<u>408,553</u>

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	Period Ended 2023 £
Depreciation of fixed assets	14,071	5,182
Operating Lease rental	66,783	50,695
Audit Remuneration:		
Audit of the financial statements (Excluding VAT)	21,000	20,000
Grant Audits (Excluding VAT)	7008	3,300
Grant Audits – Predecessor auditor (Excluding VAT)	-	2,500

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

7 Staff costs

The aggregate payroll costs were as follows:

	2024	Period Ended 2023
	£	£
Staff costs during the year were:		
Wages and salaries	708,001	713,515
Social security costs	92,937	74,012
Pension costs	18,240	13,339
	<u>819,178</u>	<u>800,866</u>

The monthly average number of persons (including senior management team) employed by the Charity during the year was as follows:

	2024	Period Ended 2023
Direct charitable work	11	11
Administrative	<u>3</u>	<u>2</u>
	<u>14</u>	<u>13</u>

The number of employees whose emoluments fell within the following bands in the current period was:

£60,000 - £70,000	1	2
£70,000 - £80,000	1	-
£90,001 - £100,000	1	1

The total employee benefits of the key management personnel of the Charity were £289,573 (2023 - £198,318). During the year total redundancy costs amounted to £16,467 (2023: Nil)

8 Related parties, Trustees remuneration and expenses

During the year, the charity paid £3,340 (2023: £Nil) in training fees to a person connected to a trustee. No trustees received any remuneration or benefits from the charity during the year.

During the year total donations from Trustees or connected persons were £3,000 (2023: £3,886). No other related party income transactions were noted.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

9 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
Balance at 1 Jan 2024	75,415	75,415
Additions	2,642	2,642
Disposal	(3,960)	(3,960)
Balance at 31 December 2024	<u>74,097</u>	<u>74,097</u>
Depreciation		
Balance at 1 Jan 2024	41,876	41,876
Charge	14,071	14,071
Disposal		
Balance at 31 December 2024	<u>55,947</u>	<u>55,947</u>
Net book value		
Balance at 1 Jan 2023	<u>33,539</u>	<u>33,539</u>
Balance at 31 December 2024	<u>18,150</u>	<u>18,150</u>

10 Debtors	2024	2023
	£	£
Prepayments	18,906	3,190
Accrued income	27,490	36,539
Other debtors	173,479	349,288
	<u>219,875</u>	<u>389,017</u>

11 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

12 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £18,240 (2023 - £11,921). No contributions were payable at year end.

13 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	42,802	61,596
Other taxation and social security	17,891	23,851
Other creditors	3,236	3,764
Accruals	150,538	135,783
	<u>214,467</u>	<u>224,994</u>

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

14 Funds

Name of fund	Balance at 01/09/2023	Income	Expenditure	Transfer	Balance at 31/12/2024
Unrestricted funds:					
General funds	209,855	395,863	(311,817)	5,785	299,686
Total unrestricted funds	209,855	395,863	(311,817)	5,785	299,686
Restricted funds:					
The American Bar Association Rule of Law Initiative	1,551	-	(1,551)	-	-
Ali Nouh Fund for Human Rights Defenders	5,728	-	-	-	5,728
Chatham House Foreign, Commonwealth & Development Office - CSO	13,561	30,000	(30,000)	-	13,561
Dignity The Bureau of Democracy, Human Rights and Labor - CSO	5,911	81,000	(86,911)	-	-
The Bureau of Democracy, Human Rights and Labor - Documentation	21,743	-	(21,743)	-	-
The Royal Kingdom of the Netherlands	-	276,689	(273,367)	-	3,322
The German Federal Foreign Office	3,316	410,572	(398,641)	-	15,247
The Swiss Confederation The Foreign, Commonwealth & Development Office - WPS	27,309	119,411	(101,125)	-	45,595
Routes to Justice	-	536,215	(536,215)	-	-
	55,702	48,719	(98,636)	(5,785)	-
	-	818,623	(778,186)	-	40,437
	-	27,177	(21,749)	-	5,428
	-	-	-	-	-
Total restricted funds	134,821	2,348,406	(2,348,124)	(5,785)	129,318
Total funds	344,676	2,744,269	(2,659,941)	-	429,004

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

14 Funds (Continued)

Name of fund	Balance at				Balance at
	01/09/2022	Income	Expenditure	Transfers	31/12/2023
Unrestricted funds:					
General funds	182,362	209,038	(215,382)	33,837	209,855
Total unrestricted funds	<u>182,362</u>	<u>209,038</u>	<u>(215,382)</u>	<u>33,837</u>	<u>209,855</u>
Restricted funds:					
The American Bar Association Rule of Law Initiative	-	192,146	(190,595)	-	1,551
Ahmed Chair	-	3,025	(3,750)	725	-
Ali Nouh Fund for Human Rights Defenders	7,117	-	(1,389)	-	5,728
Chatham House	-	50,000	(36,439)	-	13,561
Foreign, Commonwealth & Development Office - CSO	-	143,457	(137,546)	-	5,911
Dignity	35,139	63,894	(77,290)	-	21,743
The Bureau of Democracy, Human Rights and Labor - CSO	-	17,024	(17,024)	-	-
The Bureau of Democracy, Human Rights and Labor - Documentation	-	322,319	(319,003)	-	3,316
The Royal Kingdom of the Netherlands	-	160,728	(133,419)	-	27,309
European Endowment for Democracy	15,447	38,833	(54,309)	29	-
The German Federal Foreign Office	30,604	470,878	(469,596)	(31,886)	-
International Media Support	7,464	-	(11,309)	3,845	-
The Swiss Confederation	15,795	104,159	(64,252)	-	55,702
The Foreign, Commonwealth & Development Office - WPS	-	553,718	(553,718)	-	-
Institut für Auslandsbeziehungen	-	101,121	(102,635)	1,514	-
Routes to Justice	8,064	-	-	(8,064)	-
Total restricted funds	<u>119,630</u>	<u>2,221,302</u>	<u>(2,172,274)</u>	<u>(33,837)</u>	<u>134,821</u>
Total funds	<u>301,992</u>	<u>2,430,340</u>	<u>(2,387,656)</u>	<u>-</u>	<u>344,676</u>

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

14 Funds (Continued)

Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	18,150	-	18,150
Current assets	209,646	415,675	625,321
Current liabilities	(98,478)	(115,989)	(214,467)
Net assets	<u>129,318</u>	<u>299,686</u>	<u>429,004</u>

Analysis of net assets between funds (2023)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	33,539	-	33,539
Current assets	207,467	328,664	536,131
Current liabilities	(31,151)	(193,843)	(224,994)
Net assets	<u>209,855</u>	<u>134,821</u>	<u>344,676</u>

Purposes of restricted funds

Restricted income received during the year was used in compliance with grant conditions for the following purposes:

The Bureau of Democracy Rights and Labor (DRL) and the American Bar Association Rule of Law Initiative (ABA ROLI) and the Foreign, Commonwealth and Development Office Support to programmes aiming to open up space for civil society and strengthen resilience of human rights defenders in Libya and mechanisms for their protection, such as legal assistance to individuals facing threat or restrictions because of their work.

Ali Nouh Fund for Human Rights Defenders

LFJL maintains and operates the Ali Nouh Fund for Human Rights Defenders, through which it provides urgent support to human rights defenders at risk. The support may be for relocation or to cover costs associated with, for example, protection or other security support.

Chatham House

Consultations with civil society on questions of corruption in Libya.

DIGNITY

Contribution to activities aimed at addressing torture and, in particular, sexual and gender-based violence through research, advocacy and outreach, and accountability activities.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The European Endowment for Democracy

To promote human rights and the establishment of accountable, democratic structures in transitional Libya by pursuing accountability and advocacy, and raising public awareness about laws and governing models to augment active citizen engagement.

The Foreign, Commonwealth and Development Office

Contribution to LFJL's women, peace and security focused initiatives and, in particular, technical assistance and material support to female-led and feminist civil society organisations based across Libya.

Routes to Justice

Crowdfunded support to LFJL's work seeking accountability for human rights violations and international crimes committed against migrants, refugees and victims of trafficking in Libya.

The Swiss Confederation

Contribution to the advocacy and outreach programme to ensure that core human rights concerns are a priority consideration during the decision making processes of domestic, regional and international institutions.

The German Federal Foreign Office, Swiss Confederation and The Royal Kingdom of the Netherlands

Contribution to the law, advocacy and research and capacity building programmes for work to promote accountability for international crimes using international mechanisms alongside efforts to build the capacity of and opportunities for grassroots partners to engage with such mechanisms.

15 Post balance sheet events (non-adjusting events)

Grant Funding

Following US President Trump's Executive Order on 20 January 2025 and US Secretary of State Rubio's Memo of 24 January 2025, LFJL received on 25 January a series of notices of suspension for its grants with DRL. The two grants were reinstated six weeks later, after which one, the work for which was largely complete, was terminated in April 2025. Although the Charity continues to do work to be funded by the grant which was reinstated, this grant is still subject to review by Office of Management and Budget and, therefore, may be terminated at any time at short notice.

There has been no news on a third grant, which had been approved and was at the contracting stage, so it is likely that this grant will not proceed.

DRL is the Charity's primary source of restricted funds for charitable activities in 2025. As a result, if the remaining DRL grant were to be terminated, income from charitable activities in 2025 would reduce, compared to projections, by £309,000. The Charity continues to pursue funding diversification and to introduce other income generation activities. Cost reduction measures, notably reductions in staff numbers, have been implemented and it is anticipated, unless alternative funding is secured, that further such measures will be required during the course of the year.

Exit From Premises

On 6 April 2025, in line with cost reduction measures, the Board of Trustees resolved to exercise a break clause in the lease on the Charity's current premises and notice was, accordingly, given to the landlord to terminate the lease with effect on 6 October, 2025. The landlord subsequently gave notice of an election to charge VAT on the rent for the premises. As a result, the Charity exercised a right to terminate the lease on three months' notice, so that the lease will come to an end on 1 October, 2025, by which time the charity will have vacated the property.

LAWYERS FOR JUSTICE IN LIBYA

England & Wales - Charity number 1152068

Accounts

Company registration number: 07741132

Charity registration number: 1152068

Lawyers for Justice in Libya

(A company limited by guarantee)

Annual Report and Financial Statements

for the Period Ended 31 December 2023

Lawyers for Justice in Libya

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Lawyers for Justice in Libya

Reference and Administrative

Trustees	Andrew Balfour Mervet Mhanni Lutz Oette Mariam Elhadri Fayruz Abdulhadi (Appointed 3 May 2023) Ghazi Gheblawi (Appointed 25 January 2023)
Key Management Personnel	Elham Saudi, Executive Director Fatou Kane, Finance and HR Director
Principal Office	First Floor, 124-128 City Road (New offices in current year) London EC1V2NJ
Registered Office ^[OBJ]	8 Blackstock Mews Islington London N4 2BT
Company Registration Number	07741132
Charity Registration Number	1152068
Bankers ^[OBJ]	National Westminster Bank Plc 2a Charing Cross Road London WC2H 0PD
Auditor	Haysmacintyre LLP (Appointed on 26 January 2024) Chartered Accountants and Registered Auditors 10 Queen St. Place London EC4R 1AG

Lawyers for Justice in Libya

Trustees' Report

The Board of Trustees (the **Board** or the **Trustees**) presents its annual report and financial statements for the period ended 31 December 2023. In accordance with the Companies Act section 392, the Trustees have altered the accounting reference date from 31 August to 31 December. The financial statements are for the period from 1 September 2022 to 31 December 2023. This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' regime, and correspondingly exemption has been taken from preparing a Strategic Report.

Objectives and activities

Aims and objectives.

Lawyers for Justice in Libya (**LFJL**, or the **Charity**) is incorporated for the public benefit to promote human rights as set out in the Universal Declaration of Human Rights (including, without limitation, by defending justice and promoting the rule of law) in Libya (and, to the extent consistent with the Charity's primary objects, in other countries) in such ways as its Trustees think fit, by all or any of (but not limited to) the following means:

- monitoring observance and abuses of human rights and facilitating the collection of evidence of abuses of human rights.
- obtaining redress for the victims of human rights abuses;
- research into human rights issues;
- educating the public about human rights;
- providing technical advice to government and others on human rights matters;
- contributing to the sound administration of human rights law and the administration of other laws in a manner consistent with human rights;
- commenting on the proposed human rights legislation and on other proposed legislation from the perspective of the promotion of human rights;
- raising awareness of human rights issues;
- promoting public support for human rights;
- promoting respect for human rights among individuals and corporations;
- international advocacy of human rights; and
- eliminating infringements of human rights.

The Charity has the power to do anything which is calculated to further its objects (as set out above) or is conducive or incidental to doing so. In particular, the Charity has the power:

(i) to engage in political activities provided that the Trustees are satisfied that the proposed activities will further the purposes of the Charity to an extent justified by the resources committed and the activities are not the dominant means by which the Charity carries out its objects. These political activities may include (but are not limited to):

- a. promoting the creation, development and maintenance of a system of laws which provides protection of the rights of the individual and encourages the development of business enterprise;
- b. assisting with and promoting the establishment of new civil institutions founded on common values of liberty and equality whilst contributing to their development;
- c. representing Libyan human rights interests within various decision-making bodies including but not limited to national, international, governmental or non-governmental organisations; and
- d. assisting with and promoting the enactment and revision of laws in Libya to ensure that human rights are respected and promoting a forum for legal reform in Libya;

(ii) to provide and assist in the provision of money, materials or other help;

(iii) to organise and assist in the provision of education;

(iv) to publish books, pamphlets, reports, leaflets, journals, films, tapes and instructional matters on any media;

(v) to promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available;

Lawyers for Justice in Libya

Trustees' Report

(vi) alone or with other organisations to seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the development and implementation of appropriate policies provided that all such activities shall be conducted on the basis of well founded, reasoned argument and shall in all other respects be confined to those which an English charity may properly undertake;

(vii) to consult all instruments relating to human rights and private and public international law at both regional, national and international levels;

(viii) to conduct litigation when appropriate; and

(ix) to raise funds.

Objectives for the period

Promote the observance of human rights standards

LFJL sought to ensure that the laws, policies and activities undertaken by the Libyan state were consistent with its human rights obligations and international standards, as outlined in the Constitutional Declaration, international human rights treaties to which it is party and the Universal Declaration of Human Rights.

Pursue engagement in international and domestic advocacy

LFJL engaged with international and regional human rights mechanisms which support the development of state structures that promote and protect human rights and seek accountability for human rights violations.

Develop the capacity of national civil society and legal actors

LFJL continued to prioritise developing the capacity of civil society groups to become more sustainable and to engage and make use of human rights mechanisms. LFJL further sought to increase the access of such individuals to training in human rights related issues and to encourage relevant stakeholders to make use of such knowledge effectively.

Increase public awareness of human rights related issues

LFJL sought to identify the core human rights issues which affect Libyan society and promote their discussion to increase public awareness, understanding and respect for human rights.

Strategies

LFJL works across several programmes in a holistic fashion, encouraging activities to complement one another and working to grow from previous experiences in order to promote greater impact. LFJL primarily pursues its objectives through seven types of activities, all of which seek to make use of the organisation's institutional legal expertise:

Research

LFJL's research aims to contribute to policy and civil society thinking on human rights, the rule of law and justice issues in Libya, and internationally, by considering Libya as a case study. LFJL's research seeks to offer precise and informed recommendations that it can action through its work and share with stakeholders through reports, workshops and events.

Capacity Building

LFJL regularly organises online and in person human rights training activities in order to provide technical assistance to key stakeholders and to assist the development of grassroots elements of Libyan civil society. It works in partnership with several like-minded organisations and individuals in order to advance human rights objectives. As well as technical training, LFJL provides material support through interventions designed to foster the resilience and sustainability of the civil society organisations with which it works.

Advocacy

LFJL regularly provides its opinions and advice on the impact of policies, practices, laws and standards, at both the international and national level, to encourage consistency with international human rights standards. This involves

Lawyers for Justice in Libya

Trustees' Report

the participation of LFJL staff in various assemblies and processes of international, regional and domestic institutions, engaging in public speaking and events, and publishing commentaries on human rights developments.

Outreach

LFJL carries out numerous activities that intend to advance the knowledge and engagement of the Libyan public with human rights issues and an international audience on the Libyan situation. These activities include targeted campaigns, the release of films, podcasts and reports on human rights related issues, direct engagement through events and online activities, as well as regular press statements and Op-Eds.

Accountability

Through supporting accountability activities, such as strategic litigation, legal interventions, documentation, monitoring and reporting, LFJL seeks to secure opportunities for legal redress for those who have suffered as a result of human rights violations. In doing so, LFJL aims to promote the development of jurisprudence, policy and law which are consistent with, and promote, international human rights standards in order to combat the culture of impunity and ensure that all individuals in Libya can claim their rights and access justice.

Support for human rights defenders at risk

LFJL operates the Ali Nouh Fund for Human Rights Defenders (**HRDs**) which is set up so that human rights defenders can apply to receive urgent assistance if they are at risk due to their human rights work. The fund is an important resource for human rights defenders in Libya, especially given the increasingly shrinking space for civil society.

Public benefit

In shaping the objectives for the period and planning the Charity's activities, the Trustees referred to the guidance contained in the Charity Commission's general guidance on public benefit. The Charity believes that the activities will contribute to the following positive developments in Libyan society:

- Increased public awareness of human rights;
- The establishment of a culture where no human rights violation goes unpunished;
- Reduced lawlessness and impunity in the country;
- Improved national legislation addressing human rights violations;
- A stronger, more resilient civil society;
- Stronger, independent and representative state institutions; and
- Increased respect for human rights, especially those of marginalised and vulnerable communities.

The Charity's aims intend to benefit:

- All sections of the Libyan public and, in particular, the most vulnerable and marginalised communities; and
- The wider international community by promoting the global advancement of human rights.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and Performance

Law

LFJL worked on three universal jurisdiction cases and filed, to the UN Human Rights Committee, two cases relating to violations against HRDs, and one case of violations committed against a migrant in Libya. LFJL is working on a submission on behalf of a woman activist subjected to online violence to the Committee on the Elimination of Discrimination Against Women. LFJL, together with the SOAS Human Rights Clinic, is preparing a submission based on Article 20 of the UN Convention Against Torture to the UN Committee Against Torture.

We are in touch with the International Criminal Court (**ICC**) to support investigations and strengthen outreach and communication with victims and affected communities. We participated in the Assembly of States Parties to the

Lawyers for Justice in Libya

Trustees' Report

ICC in 2022 and 2023, and the ICC-NGO Roundtables, to convey our concerns, and those of our partners, regarding the ICC's slow progress and insufficient outreach.

We are building our partners' capacity to use universal jurisdiction through training devised for and delivered on our e-learning platform, Adala Academy, and an in-person workshop. We also developed the "Universal Jurisdiction Network for Libya" bringing together lawyers and key NGOs with universal jurisdiction expertise and experience in target jurisdictions in Europe and the United States.

We are updating our casework policy and procedures to reflect lessons learned and to reflect a review of our litigation work by an independent consultant to identify how to strengthen gender and victim aspects in our work.

Research and Capacity Building

LFJL hosted its second CSO Academy in London supporting 18 members of Libyan civil society. In addition to training on core skills needed to establish and run a civil society organisation (CSO), it also arranged meetings with organisations working on similar topics to participants and a donor Q&A session. LFJL also launched an online version of the CSO Academy on Adala Academy.

LFJL is finalising an advocacy and campaigning online course on Adala Academy focusing on international advocacy before UN mechanisms and the European Union and planning and running successful campaigns.

LFJL, in collaboration with partners, has finalised a report highlighting abuses committed in prisons in East Libya, documenting the experiences of torture, ill-treatment, and enforced disappearances of 28 current and former detainees. The testimonies will inform submissions to relevant special procedures.

LFJL finalised a [report](#) on the crackdown on civil society showing the treatment that HRDs face and the draconian restrictions governing CSOs in Libya. The report considers, in particular, discrimination against women and the way that religious authorities fuel public opinion against women HRDs. The report will inform submissions to special procedures.

LFJL also conducted a mapping of women's rights, and women-led, organisations to understand better the landscape in this regard: 54 organisations and 23 activists took part. In addition to providing technical support to partner organisations, LFJL will issue core grants to help support their growth and resilience.

Advocacy and Outreach Programme

In parallel, the Advocacy and Outreach Programme worked to advocate the cases and research themes at the domestic, regional and international levels.

To combat the shrinking space for civil society, LFJL joined Libyan and international organisations in sustained advocacy on the protection of civil society in Libya and provided recommendations on how to do so. These efforts included a side event around the 54th Human Rights Council Session looking at the crackdown on civil society, where LFJL provided the gendered lens to the impact this crackdown has had on women in particular.

LFJL has continued to advocate for improved engagement by the ICC on the Libya file. Following a campaign last year highlighting our concerns, LFJL has observed improved engagement, particularly by the outreach team, which carried out a series of meetings with Libyan civil society to increase outreach and understanding of the work of the ICC. The outreach team conducted two online consultations and held its first in-person meeting in Tunis in November 2023, to which LFJL contributed.

LFJL conducted eight advocacy missions providing expertise and recommendations in relation to the agenda for the 52nd session of the UN Human Rights Council calling to strengthen international monitoring and investigative efforts by advocating for a follow-up mechanism to the Fact-Finding Mission in Libya, whose mandate ended in March 2023.

Communications

The Charity shared its messaging and work through targeted outputs on various mediums.

LFJL organised the third Annual Justice Lecture, "Building Justice: Criminal Accountability and the Road to Peace", in partnership with the Centre for Human Rights in December 2022 at SOAS. Presented by US Ambassador-at Large for Global Criminal Justice Beth van Schaack, the lecture reflected on opportunities to combat atrocity crime and pursue accountability around the world, including Libya. The event was attended by over 200 participants both online and in person.

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Following the collapse of two dams in Derna on 11 September 2023, LFJL as part of the Accountability Action Group sought to advocate for the demands of Derna residents and other affected communities in eastern Libya. The 2023 Annual Justice Lecture, "Climate Justice: from Katrina to Derna, in Search of Accountability" saw climate lawyer Colette Pichon Battle examine how corruption and institutional failure contribute to climate change, and how climate change can exacerbate corruption and inequality.

To continue supporting HRDs under threat, LFJL launched a fundraising campaign to support its Ali Nouh Fund for HRDs raising over £5,000.

LFJL launched its quarterly Libya Accountability Update to provide an analytical reading of Libyan accountability issues. LFJL has released three newsletters and will continue to do so.

LFJL launched a four-part animated series of the LFJL Explains segments of its Libya Matters podcast to make key themes more accessible.

Challenges

The security situation in Libya continues to challenge the sensitive aspects of LFJL's work, with the Internal Security Apparatus and the Civil Society Commission systematically targeting members of NGOs and international NGOs. LFJL has continued its security training to partners, put in place further safeguarding measures and made its Ali Nouh Fund available to more people at risk.

LFJL has steadily grown throughout the period, which required increasingly formalised organisational practices and policies, and support to staff as they navigated and absorbed the growth. In addition to a Code of Conduct, LFJL introduced policies on finance, expenses, whistleblowing, anti-corruption and bribery, and anti-harrasment and bullying. It continues to grow its administrative function, with the Finance Director taking on HR functions and further policies and practices being developed with the support of leading coaches.

The limited funding available for projects in Libya remains a challenge, particularly as funding from key state donors is often subject to shifting national government priorities and unpredictable budget cycles. LFJL has reviewed its policies around reserves and is working to fundraise for unrestricted income which is invaluable to enable activities to continue between funding cycles and to ensure LFJL can retain its highly valued team, with whom LFJL's partners have built trust.

Organisational Activities

The Charity continued its fundraising activities for new project activities and additional core organisational activities over the course of the 2022-2023 period, namely:

- 1. Funding for new project activities** – The Charity sought financial support to enable further activities to be carried out, namely new projects that aim to increase the resilience of Libyan civil society by strengthening the foundations on which organisations are built and to increase accountability for human rights violations in Libya.
- 2. Support for core organisational activities** – The Charity's core support was provided by a grant from the Sigrid Rausing Trust which ends in 2024. Contributions to overheads were also included in project grants in order to support overhead costs proportionate to the performance of related activities.
- 3. Donations** - The Charity is a registered charity and has welcomed solicited and non-solicited private donations from individuals, which are used to support activities and vital core costs.

Objectives for 2024

LFJL aims to continue its efforts with regards to the promotion of human rights and the establishment of the rule of law in Libya. It intends to pursue its objectives as set out in its Articles of Association through the following activities:

Lawyers for Justice in Libya

Trustees' Report

Research and Capacity Building – We will continue to contribute to policy and civil society thinking on human rights, the rule of law, and justice issues in Libya. The programme offers precise and informed recommendations, which LFJL builds into its work and shares with stakeholders through reports, workshops, and events. The programme regularly partners with civil society organisations, Libyan lawyers and activists, and world leading academic institutions to ensure its activities reflect a diverse range of perspectives and are of the highest quality. The programme is looking forward to growing its e-learning platform, Adala Academy, to ensure more reach for its capacity building activities and to holding the annual CSO Academy aimed at supporting the building of professional and resilient CSOs in Libya.

Advocacy and Outreach – Alongside our own international advocacy activities, we will continue to empower and collaborate with national NGOs so that they may also engage in such forums and pursue joint advocacy targets. The programme will continue to address the lack of public awareness of human rights principles and the value they offer through the production of informative multimedia campaigns, media materials and podcasts on human rights issues.

Law – We will continue to grow and develop LFJL's networks and its Human Rights Archive, and advocate for the implementation of laws and policies that support accountability and a transitional justice mechanism that is objective, non-political and inclusive of all groups and communities in Libya. In particular, LFJL will continue to expand its accountability work to take on cases relating to ongoing crises for which there is currently no accountability, including in relation to migrants, sexual gendered based violence and violations in places of detention.

Financial Review

Over the 2022-23 financial period, LFJL prioritised increasing its funding streams for core income by securing contributions to overheads from project grants in order to support overhead costs proportionate to the performance of related activities. These initiatives were realised over the course of the period, as the Charity successfully engaged new project funding across all its programming.

During the financial period, the Charity received income of £2,430,340 (2022: £784,283) and had annual expenditure of £ 2,387,656 (2022: £1,079,938) giving net income for the year of £42,684 (2022: (£331,655)).

Reserves Policy

In June 2024, the Trustees adopted a new reserves policy. Almost all of LFJL's funding is either general funding by way of grants for its core needs within a specified period or funding restricted to a specific project. The aim of our reserves policy is to set aside reserves of unrestricted income which can be used for charitable use during periods where anticipated income drops significantly or where unexpected expenses arise and also to enable LFJL to pursue charitable activities for which restricted sources of funding have not yet been secured or are unavailable. In these scenarios, the reserves are intended to meet LFJL's liquidity needs, to enable the Charity to function in the short term to take remedial action, including, for example, by fundraising and reducing its cost base, or to enable an orderly wind down in the unlikely event that this became necessary. The Board decided at its meeting in June 2024, based on the charity's financial position at that time, that a target minimum level of reserves should be £335,000. This decision was based upon an analysis of stress scenarios and the costs that could be incurred in those scenarios.

As of 31 December 2023, LFJL had unrestricted reserves of £209,855 (2022: £182,362), which is below the target reserve policy figure. Management and the Trustees are working to supplement LFJL's reserves to achieve the target reserve level, through diversifying sources of unrestricted funding. The Board will regularly monitor the level of reserves and at least annually review the target level of reserves based on the Charity's income and expenditure at that time.

Lawyers for Justice in Libya

Trustees' Report

Going Concern

In light of the level of resources and having considered requirements going forwards, the Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements.

Principal Funding Sources

- The Bureau of Democracy, Human Rights, and Labor (DRL) (Research and Capacity Building and Accountability and Law);
- The Foreign, Commonwealth and Development Office (the FCDO) (Capacity building for Libyan civil society and Women, Peace and Security);
- The German Federal Foreign Office (Accountability and Transitional Justice);
- The Sigrid Rausing Trust (core funding);
- The Swiss Federal Department of Foreign Affairs (Advocacy and Outreach, Accountability and Transitional Justice);
- Kingdom of the Netherlands Ministry of Foreign Affairs (Accountability and Transitional Justice);and
- Dignity (Support CSO Libyan and Actors engaged in the fight against Torture).

'Costs of Raising Funds' activities over the period included financial management of grants, communications and engagement, and fundraising activities.

Structure, Governance and Management

Nature of governing document

LFJL is a company limited by guarantee, incorporated on 15 August 2011. The Charity is governed by its Memorandum and Articles of Association, as amended. It was registered as a charity with the Charity Commission on 17 May 2013. In the event of the Charity being wound up, all members present and 12 months past are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustees

The Charity currently has six trustees, two of whom were appointed during the financial year: Ghazi Gheblawi and Fayruz Abdulhadi. During the year, the Board established a finance sub-committee to which it delegated certain functions and processes that the sub-committee reports on to the Board.

New trustees may be appointed by ordinary resolution of the members of the Charity or by a resolution of the directors of the Charity, provided that a trustee appointed by the directors must retire at the next annual general meeting and must not be taken into account by the directors who are to retire by rotation.

In any case where, as a result of death, bankruptcy or other events the Charity has no members and no directors, the Charities Commission, or its successor institution, or if no such institution exists, the personal representatives of the last member to have died have the right, by notice in writing, to appoint a person to be a director. Where two or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

Lawyers for Justice in Libya

Trustees' Report

Induction and training of Trustees

Incoming Trustees receive a full induction that covers the Charity's mission, values and activities; the role of trustees; key policies; strategic plan; legal status and regulatory guidance; governance; and management.

Following appointment, all Trustees receive information regarding their responsibilities under the Charities Act which they are required to read and evidence their comprehension of, and consent to, by means of signed declaration.

Organisational Structure

The Trustees are responsible for the overall approval of the Charity's administrative actions and conduct. Their approval is notably sought by the Executive Director prior to significant financial transactions, including in relation to employment of key staff.

The Executive Director is authorised to act in the name of the Charity and on its behalf in connection with the day-to-day management of the Charity, and to do all such acts or things as in her sole and unfettered discretion she determines are necessary, desirable or appropriate, in connection with such management.

The Executive Director was assisted in the implementation of administrative and charitable activities in the period by the staff in London which included the operations team led by the Finance and HR Director, whose role was created in the financial year, three programme teams led by their Heads of Programme, the Communications department led by the Communications Manager, and the Strategic Gender Advisor. She is further supported by consultant coordinators, researchers and officers based in Libya, Tunisia and elsewhere. LFJL also engages members of its pool of Research Fellows to produce distinct pieces of research relating to their areas of expertise.

LFJL runs a rolling voluntary internship programme that offers recent graduates and postgraduates the opportunity to gain hands-on experience with a human rights NGO. Subject to office capacity, internships are typically offered on a three-month term. When relevant staff positions become available, past and present interns will be given notice of such vacancies when they are advertised publicly. This enables the organisation to grow organically and to make use of knowledge acquired during internships.

Relationship with collaborative partners

Throughout the reporting period, LFJL worked closely with several civil society organisations. LFJL partnered with Europe-based NGOs on accountability efforts including universal jurisdiction cases. It worked with the International Commission of Jurists to provide training to Libyan lawyers. LFJL collaborated with the Centre for Human Rights at SOAS on its two Annual Justice Lectures during the period and on research for case submissions. It also entered into a new partnership with the Women's International League for Peace and Freedom on its Women, Peace and Security focused work to support women-led and feminist organisations in Libya. The security situation in Libya remained unstable over the period, with multiple attacks being documented against civil society members, legal professionals and human rights activists. LFJL is mindful of its public activities in Libya in order to mitigate risks to partners, agents and Charity beneficiaries.

Major risks and management of those risks

The Trustees have adopted a policy on risk and a risk assessment framework. The Trustees have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The Trustees consider the risk assessment on a regular basis in order to discuss significant financial, governance, operational, legal and reputational developments experienced or likely to be experienced by the Charity. During

Lawyers for Justice in Libya

Trustees' Report

these meetings, potential risks are raised and strategies to mitigate identified risks are discussed by Trustees during these meetings and, where appropriate, resolutions are passed.

The principal risks and uncertainties facing the Charity include security concerns to members of LFJL's team and partners based in Libya and or attending events in Tunisia as a result of the crackdown on civil society and the sensitive work that they undertake. To mitigate that risk, the Charity has devised ways of carrying out its work discreetly, and is sensitive in its public facing communications. Further, the Charity has devised and funded the Ali Noah Fund for Human Rights Defenders to ensure that it can offer urgent protection and relocation support to those with whom it works as well as other human rights defenders at risk.

Another key risk identified by the Trustees is around the Charity's income generation, as project funding cycles can fluctuate and donors, particularly states, can change their funding priorities at short notice. Further, generating unrestricted core income is essential but challenging. Connected with this, the Trustees have reviewed the Charity's policy and practices around reserves, seeing this as key to managing LFJL's financial risk. The strategy to mitigate these concerns is to: pro-actively maintain its key relationships, diversify its income streams, build its unrestricted reserves, and undertake clear scenario planning to identify and manage the risk of any loss of income.

Digital security is another key risk for LFJL due to the sensitivity of its work, the online nature of its activities and the threat of hacking. In recent years, LFJL has built its awareness of digital security threats and upgraded its I.T. infrastructure. To mitigate the digital security risk further, the Charity will continue to work towards a high standard of digital security protection, review its cyber insurance and engage with security experts for detailed technical assessments and training.

Statement of Responsibilities

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Lawyers for Justice in Libya for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial period. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and 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 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Lawyers for Justice in Libya

Trustees' Report

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.

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Appointment of auditor

The Trustees have appointed Haysmacintyre LLP to act as auditors in accordance with section 485 of the Companies Act 2006.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the Charity on 2 August 2024 and signed on its behalf by:

Andrew Balfour

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Andrew Balfour
Chairperson of the Board of Trustees

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in

Opinion

We have audited the financial statements of Lawyers for Justice in Libya (the 'Charity') for the period ended 31 December 2023 which comprise Statement of Financial Activities, statement of cashflows, balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 the charitable company's net movement in funds, including the income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 charity 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 the charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Financial statements other than the financial statements and Auditor's Report thereon. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in

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 Annual Report and Financial statements (which includes the Trustees' report prepared for the purposes of company law) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report included within the Annual Report and Financial statements have 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' 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 by the charitable company; or
- the charitable company 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 trustees 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' report.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 10, 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 is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to company law and applicable employment regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in

financial statements such as Companies Act 2006 and the Charities Act 2011, and consider other factors such as payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing accounting journal entries, in particular those journal entries which exhibited the characteristics we had identified as possible indicators of irregularities; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: 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.



Steven Harper (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory Auditor
Date: 2 August 2024

10 Queen Street Place
London
EC4R 1AG

Lawyers for Justice in Libya

Statement of Financial Activities (incorporating the Income and Expenditure Account)

	Notes	Unrestricted funds For Period ended 31 December 2023	Restricted funds For Period ended 31 December 2023	Total funds For Period ended 31 December 2023	Total funds For the year ended 31 August 2022 (Re- presented)
Income					
Donations	2	25,826	3,025	28,851	15,496
Charitable activities	3	150,000	2,218,277	2,368,277	726,787
Other Income	4	33,212	-	33,212	6,000
Total income		209,038	2,221,302	2,430,340	748,283
Expenditure					
Raising funds		58,798	-	58,798	41,173
Charitable activities	5	156,584	2,172,274	2,328,858	1,038,765
Total expenditure	5-7	215,382	2,172,274	2,387,656	1,079,938
Net income / (expenditure)		(6,344)	49,028	42,684	(331,655)
Transfers between funds	14	33,837	(33,837)	-	-
Net movement in funds		27,493	15,191	42,684	(331,655)
Total funds brought forward	14	182,362	119,630	301,992	633,647
Total funds carried forward	14	209,855	134,821	344,676	301,992

Lawyers for Justice in Libya

Statement of Financial Activities (incorporating the Income and Expenditure Account)

	Note	Unrestricted Funds Year ended August 2022	Restricted Funds Year ended August 2022	Total Year ended August 2022
		£	£	£
Income from:				
Donations	2	15,496	-	15,496
Charitable activities	3	150,000	576,787	726,787
Other income	4	6,000	-	6,000
Total Income		171,496	576,787	748,283
Expenditure on:				
Raising funds		(13,399)	(27,774)	(41,173)
Charitable activities	5	(290,518)	(748,247)	(1,038,765)
Total Expenditure	5-7	(303,917)	(776,021)	(1,079,938)
Net expenditure		(132,421)	(199,234)	(331,655)
Transfers between funds		61,255	(61,255)	-
Net movement in funds		(71,166)	(260,489)	(331,655)
Reconciliation of funds				
Total funds brought forward	14	253,528	380,119	633,647
Total funds carried forward	14	182,362	119,630	301,992

All of the Charity's activities derive from continuing operations during the above two periods. There were no other recognised gains or losses other than those listed above and the net income for the year.

Lawyers for Justice in Libya

(Registration number: 07741132) Balance Sheet as at 31 December

	Note	31 December 2023 £	31 August 2022 £
Fixed assets			
Tangible assets	9	33,539	-
Current assets			
Debtors	10	389,017	129,227
Cash at bank and in hand		147,114	259,008
Total Current Assets		536,131	388,235
Creditors: Amounts falling due within one year	13	(224,994)	(86,243)
Net current assets		311,137	301,992
Net assets		344,676	301,992
Funds of the Charity:			
Restricted funds		134,821	119,630
Unrestricted funds		209,855	182,362
Total funds	14	344,676	301,992

The financial statements on pages 15 to 33 were approved by the Trustees, and authorised for issue on 2 August 2024 and signed on their behalf by:

Andrew Balfour

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Andrew Balfour
Chairperson of the Board of Trustees

Lawyers for Justice in Libya

Statement of Cash Flows for the Period Ended 31 December 2023

	Note	Period Ended 31 December 2023	Year Ended 31 August 2022
		£	£
Cash flows from operating activities			
Net cash (expenditure)/income		42,684	(331,655)
Adjustments to cash flows from non-cash items			
Depreciation		5,182	7,111
Increase in provisions		33,292	-
		81,158	(324,544)
Working capital adjustments			
Decrease/(increase) in debtors	10	(259,790)	326,951
Increase in creditors	13	105,459	37,512
Decrease in deferred income		-	-
Net cash flows from operating activities		(154,331)	39,919
Net increase/(decrease) in cash and cash equivalents		(73,173)	39,919
Cashflows from investing activities			
Purchase of tangible fixed assets		(38,721)	-
Net increase/(decrease) in cash and cash equivalents		(111,894)	39,919
Opening Cash and cash equivalents		259,008	219,089
Closing Cash and cash equivalents		147,114	259,008

All of the cash flows are derived from continuing operations during the above two periods.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Company information

Lawyers for Justice in Libya is a charitable company limited by guarantee and is registered and incorporated in England and Wales. The registered office is 8 Blackstock Mews Islington London N4 2BT.

The charitable company's principal activities and nature of its operations are disclosed in the Trustees' report.

Statement of compliance

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 (effective 1 January 2011) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

LFJL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The period financial statements covers a period of 16 months (Prior year 12 months) due to a change in year end from 31 August to 31 December.

The financial statements are presented in Sterling (£) and figures are shown to the nearest whole pound.

Going concern

The financial statements have been prepared on a going concern basis.

The Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements. When determining whether to adopt the going concern basis for the financial statements, the Trustees considered the Charity's secured and prospective income for the upcoming 12 months, its liabilities, its levels of reserves, its opportunities to secure additional income and in particular to build its reserves, options for reducing its expenditure and the risks to the Charity.

The Trustees are satisfied there are no material uncertainties in making the assessment that the Charity is a going concern.

Income

All income is accounted for when the charity has entitlement to the funds, the amount can be quantified and receipt of the funds is probable. Where income is received in advance of providing services, it is deferred until the charity becomes entitled to that income.

All income is reported gross. Any fee charged for fundraising by third parties and deducted from the amount collected before it is remitted to the charity is not offset against the fundraised income recognised in the financial statements but is reported as a fundraising expense.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

a) Donations and legacies

Donations are recognised when there is evidence of entitlement, receipt is probable and the amounts can be measured reliably. Where a donor has specified certain terms and conditions, the charity evaluates whether these conditions can be met before claiming entitlement.

Entitlement to a legacy is assumed when there is sufficient evidence that a gift has been left to the charity, usually through the notification of a will. Receipt of a legacy is deemed probable when there has been a grant of probate and it has been established that there are sufficient assets in the estate to pay the legacy and there are no conditions attached to the legacy that are outside the control of the charity, or uncertainty around the receipt of this gift. Income from pecuniary legacies is recognised upon notification or receipt if earlier.

b) Investment income

Investment income is included when receivable.

c) Charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to performance and specific deliverables conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when funding is received in advance of the commencement of the work being undertaken.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are appointed on an appropriate basis e.g. staff costs by the time spent, floor areas, per capita or estimated usage.

a) Raising funds

Costs of raising funds comprise the costs incurred in attracting voluntary income and costs incurred on activities that raise funds.

b) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

c) Other expenditure

Governance costs principally comprise of legal fees and auditor's fees and are allocated as part of support costs, according to the SORP.

d) Other Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

e) Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

f) Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are capitalised and stated at cost less depreciation.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Contingent liability

The charity discloses any possible but uncertain obligations or present obligations that are not recognised because a transfer of economic benefits to settle the possible obligation is not probable or the amount of the obligation can not be estimated reliably.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date. The net of all foreign exchange gains and losses is included in Expenditure on Charitable Activities.

Fund structure

Unrestricted funds are available for use at the Trustees' discretion in furtherance of the objectives of the Charity. Unrestricted funds are donations and other income received or generated for the objects of the Charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management board for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

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

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

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements made. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

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

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

Critical accounting judgements and key sources of estimation uncertainty

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

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

The directors do not consider there to be any significant estimates and judgements that affect the financial statements.

2 Donations

	Unrestricted Income Period Ended 31 December 2023 £	Restricted Period Ended 31 December 2023 £	Total Period Ended 31 December 2023 £	Total Year ended 31 August 2022 (represented) £
Donations	25,826	3,025	28,851	209
Unrestricted portion of project income	-	-	-	15,287
	<u>25,826</u>	<u>3,025</u>	<u>28,851</u>	<u>15,496</u>

Prior year donations were all unrestricted. The Trustees have elected to re-present the information in note 2 to reflect their updated thinking on classification of the unrestricted grant funding from the Sigrid Rausing Trust. We have re-presented the note to transfer £150,000 from donations to charitable activities as this was an unrestricted grant provided in prior year and we therefore consider it is more appropriately described as income from charitable activities.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

3 Income from charitable activities

	Restricted Period Ended 31 December 2023	Unrestricted Period Ended 31 December 2023	Total Period Ended 31 December 2023	Total Year ended 31 August 2022 (Restated)
	£	£	£	£
Gift Aid tax reclaimed	-	-	-	7,425
The Swiss Confederation	104,159	-	104,159	98,295
Dignity	63,894	-	63,894	101,379
Saferworld	-	-	-	7,638
International Centre for Transitional Justice	-	-	-	206,383
The German Federal Foreign Office	470,877	-	470,877	47,697
European Endowment for Democracy	38,833	-	38,833	40,628
International Media Support	-	-	-	16,734
REDRESS	-	-	-	50,608
Chatham House	50,000	-	50,000	-
American Bar Association Rule of Law Initiative	192,146	-	192,146	-
Foreign, Commonwealth & Development Office - CSO	143,457	-	143,457	-
The Bureau of Democracy, Human Rights and LaborCSO	17,024	-	17,024	-
Institut für Auslandsbeziehungen	101,121	-	101,121	-
Sigrid Rausing Trust	-	150,000	150,000	150,000
The Bureau of Democracy, Human Rights and Labor - Documentation	322,319	-	322,319	-
Royal Kingdom of the Netherlands	160,729	-	160,729	-
Foreign, Commonwealth & Development Office - WPS	553,718	-	553,718	-
	2,218,277	150,000	2,368,277	726,787

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

Income from charitable activities (Continued)

	Restricted Funds	Unrestricted funds	Total	Total
	Year ended 31 August	Year ended 31 August	Year ended 31 August	Year ended 31 August
	2022	2022	2022	2021
	£		£	£
Gift Aid tax reclaimed	7,425	-	7,425	774
The Swiss Confederation	98,295	-	98,295	(4,786)
Royal Kingdom of the Netherlands	-	-	-	(142)
Dignity	101,379	-	101,379	68,793
Saferworld	7,638	-	7,638	1,408
International Centre for Transitional Justice	206,383	-	206,383	108,521
The German Federal Foreign Office	47,697	-	47,697	713,890
European Endowment for Democracy	40,628	-	40,628	-
International Media Support	16,734	-	16,734	28,426
REDRESS	50,608	-	50,608	25,805
Sigrid Rausing Trust	-	150,000	150,000	-
International Federation for Human Rights	-	-	-	5,046
	576,787	150,000	726,787	947,735

4 Other income

	Unrestricted Period ended 31 December 2023 £	Period Ended 31 December 2023 £	Total Year ended 31 August 2022 £
Rental income	1,200	1,200	6,000
Reversal of provision	32,012	32,012	-
Net assets	33,212	33,212	6,000

All prior year and current year rental incomes were unrestricted. Reversal of provision relates to derecognition of liability raised previously on fraud case that occurred in the current period which is not considered to be a liability but a contingent liability see note 16.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

5 Expenditure on charitable activities

	Note	Unrestricted Period Ended 31 December 2023 £	Restricted Period Ended 31 December 2023 £	Total Period Ended 31 December 2023 £	Total Year ended 31 August 2022 £
Allocated support costs		42,348	366,205	408,553	237,863
Staff costs		86,440	576,727	663,167	434,953
Project expenses		-	945,307	945,307	344,137
Travel costs		-	276,296	276,296	9,499
Foreign currency (gains)/losses		3,616	-	3,616	(197)
Website design		180	779	959	
Auditors' remuneration	6	24,000	6,960	30,960	12,510
		156,584	2,172,274	2,328,858	1,038,765

	Note	Unrestricted funds Year ended 31 August 2022 £	Restricted Funds Year ended 31 August 2022 £	Total Year ended 31 August 2022 £	Total Year ended 31 August 2021 £
Allocated support costs		103,537	134,326	237,863	153,217
Staff costs		165,185	269,768	434,953	424,169
Project expenses		4,485	339,652	344,137	111,753
Travel costs		480	9,019	9,499	1,389
Foreign currency (gains)/losses		7,321	(7,518)	(197)	274
Website design		-	-	-	1,770
Auditors' remuneration	6	9,510	3,000	12,510	10,000
		290,518	748,247	1,038,765	702,572

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

5 Expenditure on charitable activities (Continued)

Support costs included in charitable activities expenditure

	Unrestricted Fund Period Ended 31 December 2023 £	Restricted Fund Period Ended 31 December 2023 £	Total Period Ended 31 December 2023 £	Total Year ended 31 August 2022 £
Staff costs	-	137,699	137,699	163,955
Administration expenses	11,386	201,101	212,487	51,436
IT expenses	7,028	17,170	24,198	4,478
Governance costs	23,934	10,235	34,169	17,994
	<u>42,348</u>	<u>366,205</u>	<u>408,553</u>	<u>237,863</u>

	Unrestricted Funds Year ended 31 August 2022 £	Restricted Funds Year ended 31 August 2022 £	Total Year ended 31 August 2022 £	Total Year ended 31 August 2021 £
Staff costs	64,060	99,895	163,955	85,490
Administration expenses	24,202	27,234	51,436	63,302
IT expenses	1,357	3,121	4,478	2,191
Governance costs	13,918	4,076	17,994	2,234
	<u>103,537</u>	<u>134,326</u>	<u>237,863</u>	<u>153,217</u>

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	Period Ended 31 December 2023 £	Year ended 31 August 2022 £
Depreciation of fixed assets	5,182	7,110
Audit Remuneration:		
Audit of the financial statements (Excluding VAT)	20,000	12,510
Grant Audit (Excluding VAT)	3,300	-
Grant Audit – Predecessor auditor (Excluding VAT)	2,500	-

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

7 Staff costs

The aggregate payroll costs were as follows:

	Period Ended 31 December 2023	Year ended 31 August 2022
	£	£
Staff costs during the year were:		
Wages and salaries	713,515	417,353
Social security costs	74,012	41,661
Pension costs	13,339	8,634
	<u>800,866</u>	<u>467,648</u>

The monthly average number of persons (including senior management team) employed by the Charity during the year was as follows:

	Period Ended 31 December 2023	Year ended 31 August 2022
	#	#
Direct charitable work	11	10
Administrative	<u>2</u>	<u>1</u>
	<u>13</u>	<u>11</u>

The number of employees whose emoluments fell within the following bands in the current period was:

£60,000 - £70,000	2	-
£70,001 - £80,000	-	-
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-

The total employee benefits of the key management personnel of the Charity were £198,318 (2022 - £152,835).

8 Trustees remuneration and expenses

During the year the Charity did not have any transactions with the trustees (2022: £Nil).

No Trustees, nor any persons connected with them, have received any remuneration from the Charity during the year. No trustees have received any other benefits from the charity during the year

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

9 Tangible fixed assets

	Fixtures and fittings	Total
Cost	£	£
Balance at 1 September 2022	36,694	36,694
Additions	38,721	38,721
Balance at 31 December 2023	75,415	75,415
 Depreciation		
Balance at 1 September 2022	36,694	36,694
Charge	(5,182)	(5,182)
Balance at 31 December 2023	41,876	41,876
Net book value		
Balance at 1 September 2022	-	-
Balance at 31 December 2023	33,539	33,539

10 Debtors

	31-Dec 2023	31-Aug 2022
	£	£
Prepayments	3,190	-
Accrued income	36,539	120,619
Other debtors	349,288	8,608
	389,017	129,227

11 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

12 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £11,921 (2022 - £8,634) Contributions totaling £Nil (2022 - 1,453) were payable to the scheme at the end of the year and are included in creditors.

13 Creditors: amounts falling due within one year

	31 December 2023	31 August 2022
	£	£
Trade creditors	61,596	73,707
Other taxation and social security	23,851	1,083
Other creditors	3,764	1,453
Accruals and deferred income	135,783	10,000
	224,994	86,243

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

14 Funds

Name of fund	Balance at				Balance at
	01/09/2022	Income	Expenditure	Transfers	31/12/2023
Unrestricted funds:					
General funds	182,362	209,038	(215,382)	33,837	209,855
Total unrestricted funds	<u>182,362</u>	<u>209,038</u>	<u>(215,382)</u>	<u>33,837</u>	<u>209,855</u>
Restricted funds:					
The American Bar Association			(190,595)		1,551
Rule of Law Initiative	-	192,146		-	-
Ahmed Chair	-	3,025	(3,750)	725	-
Ali Noah Fund for Human Rights Defenders	7,117	-	(1,389)	-	5,728
Chatham House	-	50,000	(36,439)	-	13,561
Foreign, Commonwealth & Development Office - CSO	-	143,457	(137,546)	-	5,911
Dignity	35,139	63,894	(77,290)	-	21,743
The Bureau of Democracy, Human Rights and Labor - CSO	-	17,024	(17,024)	-	-
The Bureau of Democracy, Human Rights and Labor - Documentation	-	322,319	(319,003)	-	3,316
Royal Kingdom of the Netherlands	-	160,728	(133,419)	-	27,309
European Endowment for Democracy	15,447	38,833	(54,309)	29	-
The German Federal Foreign Office	30,604	470,878	(469,596)	(31,886)	-
International Media Support	7,464	-	(11,309)	3,845	-
The Swiss Confederation	15,795	104,159	(64,252)	-	55,702
The Foreign, Commonwealth & Development Office - WPS	-	553,718	(553,718)	-	-
Institut für Auslandsbeziehungen	-	101,121	(102,635)	1,514	-
Routes to Justice	8,064	-	-	(8,064)	-
Total restricted funds	<u>119,630</u>	<u>2,221,302</u>	<u>(2,172,274)</u>	<u>(33,837)</u>	<u>134,821</u>
Total funds	<u>301,992</u>	<u>2,430,340</u>	<u>(2,387,656)</u>	<u>-</u>	<u>344,676</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

14 Funds (Continued)

	Balance at 1 September	Incoming resources	Resources expended	Transfers	Balance at 31 August
	2021				2022
	£	£	£	£	£
Unrestricted funds					
Designated					
General funds	253,527	171,499	(303,918)	61,254	182,362
Restricted funds					
The Swiss Confederation	-	98,295	(80,381)	(2,118)	15,796
Royal Kingdom of the Netherlands	4,484	-	(1,182)	(3,302)	-
National Endowment for Democracy	927	-	2,223	(3,150)	-
REDRESS	766	50,608	(51,374)	-	-
European Endowment for Democracy	-	40,627	(25,180)	-	15,447
International Media Support	2,342	16,734	(11,612)	-	7,464
DIGNITY	11,408	101,378	(69,951)	(7,697)	35,138
The German Federal Foreign Office	335,783	47,697	(333,752)	(19,125)	30,603
International Centre for Transitional Justice	20,058	206,383	(192,452)	(33,989)	-
Saferworld	-	7,639	(8,973)	1,334	-
International Federation for Human Rights	3,710	-	(688)	(3,022)	-
Route to Justice	640	7,424	-	-	8,064
Ali Noah Funds	-	-	(2,697)	9,815	7,118
Total restricted funds	380,118	576,785	(776,019)	(61,254)	119,630
Total funds	633,645	748,284	(1,079,937)	-	301,992

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

14 Funds (Continued)

Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	33,539	-	33,539
Current assets	207,467	328,664	536,131
Current liabilities	(31,151)	(193,843)	(224,994)
Net assets	209,855	134,821	344,676

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	-	-
Current assets	233,376	154,858	388,234
Current liabilities	(51,014)	(35,228)	(86,242)
Net assets	182,362	119,630	301,992

Purposes of restricted funds

Restricted income received during the year was used in compliance with grant conditions for the following purposes:

International Media Support

Contribution to promote public awareness of the value of freedom of expression in Libya, develop the capacity of key freedom of expression stakeholders and to advocate for the adherence of legal measures in Libya with international human rights law and best practices.

The Bureau of Democracy Rights and Labor (DRL) and the American Bar Association Rule of Law Initiative (ABA ROLI) and the Foreign, Commonwealth and Development Office

Support to programmes aiming to open up space for civil society and strengthen resilience of human rights defenders in Libya and mechanisms for their protection, such as legal assistance to individuals facing threat or restrictions because of their work.

Ali Noah Fund for Human Rights Defenders

LFJL maintains and operates the Ali Noah Fund for Human Rights Defenders, through which it provides urgent support to human rights defenders at risk. The support may be for relocation or to cover costs associated with, for example, protection or other security support.

Chatham House

Consultations with civil society on questions of corruption in Libya.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Period Ended 31 December 2023

DIGNITY

Contribution to activities aimed at addressing torture and, in particular, sexual and gender-based violence through research, advocacy and outreach, and accountability activities.

The European Endowment for Democracy

To promote human rights and the establishment of accountable, democratic structures in transitional Libya by pursuing accountability and advocacy, and raising public awareness about laws and governing models to augment active citizen engagement.

The Foreign, Commonwealth and Development Office

Contribution to LFJL's women, peace and security focused initiatives and, in particular, technical assistance and material support to female-led and feminist civil society organisations based across Libya.

Routes to Justice

Crowdfunded support to LFJL's work seeking accountability for human rights violations and international crimes committed against migrants, refugees and victims of trafficking in Libya.

The Swiss Confederation

Contribution to the advocacy and outreach programme to ensure that core human rights concerns are a priority consideration during the decision making processes of domestic, regional and international institutions.

DRL

Contribution to the law, advocacy and research and capacity building programmes to work with and support actors in Libya to document human rights violations and store them securely so that they may be used as evidence in future truth and reconciliation efforts.

The German Federal Foreign Office, Swiss Confederation and The Royal Kingdom of the Netherlands

Contribution to the law, advocacy and research and capacity building programmes for work to promote accountability for international crimes using international mechanisms alongside efforts to build the capacity of and opportunities for grassroots partners to engage with such mechanisms.

15 Related parties

During the year total donations from Trustees were £3,886. No other related party transactions were noted.

16 Provisions and Contingent Liabilities

In October 2022, LFJL was the subject of online fraud which led to the redirection of funds in the amount of \$35,065.69 (£32,012.15). LFJL reported this isolated and unprecedented incident to the Charities Commission in accordance with its obligations. Internal and independent reviews of LFJL's email accounts found no failures and the matter was referred to the Financial Ombudsman Service. In June 2024 the Financial Ombudsman Service rendered its decision, which is now final, as a result of which LFJL did not suffer any loss.

17 Post balance sheet events

In June 2024, the Foreign, Commonwealth and Development Office ('FCDO') notified the Charity of its intention to discontinue funding of activities relating to the Charity's Women, Peace and Security work, effective 11 December 2024, with reduced funding made available in the period 11 June 2024 until 11 December 2024. As a result, income from charitable activities is expected to reduce, compared to projections, by GBP £196,992 over the full year 2024, and GBP £210,000 over the full year 2025.

LAWYERS FOR JUSTICE IN LIBYA

England & Wales - Charity number 1152068

Accounts

Company registration number: 07741132

Charity registration number: 1152068

Lawyers for Justice in Libya

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2022

Ripe LLP
Chartered Accountants and Registered Auditors
9A Burroughs Gardens
London
NW4 4AU

Lawyers for Justice in Libya

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Lawyers for Justice in Libya

Reference and Administrative Details

Trustees	Andrew Balfour Mervet Mhanni Lutz Oette Mariam Elhadri Ghazi Gheblawi (appointed 25 January 2023) Fayruz Abdulhadi (appointed 3 May 2023)
Key Management Personnel	Elham Saudi, Executive Director Fatou Kane, Finance Director (commenced 3 October 2022) Chloe Dennis, Director of Operations (resigned 31 August 2022)
Principal Office	Unit 30, The Studios 8 Hornsey Street London N7 8EG
Registered Office	8 Blackstock Mews Islington London N4 2BT
Company Registration Number	07741132
Charity Registration Number	1152068
Bankers	National Westminster Bank Plc 2a Charing Cross Road London WC2H 0PD
Auditor	Ripe LLP Chartered Accountants and Registered Auditors 9A Burroughs Gardens London NW4 4AU

Lawyers for Justice in Libya

Trustees' Report

The Board of Trustees (the **Board** or the **Trustees**) presents its annual report and financial statements for the year ended 31 August 2022. This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' regime, and correspondingly exemption has been taken from preparing a Strategic Report.

Objectives and activities

Aims and objectives

Lawyers for Justice in Libya (**LFJL**, or the **Charity**) is incorporated for the public benefit to promote human rights as set out in the Universal Declaration of Human Rights (including, without limitation, by defending justice and promoting the rule of law) in Libya (and, to the extent consistent with the Charity's primary objects, in other countries) in such ways as its Trustees think fit, by all or any of (but not limited to) the following means:

- monitoring observance and abuses of human rights and facilitating the collection of evidence of abuses of human rights;
- obtaining redress for the victims of human rights abuses;
- research into human rights issues;
- educating the public about human rights;
- providing technical advice to government and others on human rights matters;
- contributing to the sound administration of human rights law and the administration of other laws in a manner consistent with human rights;
- commenting on the proposed human rights legislation and on other proposed legislation from the perspective of the promotion of human rights;
- raising awareness of human rights issues;
- promoting public support for human rights;
- promoting respect for human rights among individuals and corporations;
- international advocacy of human rights; and
- eliminating infringements of human rights.

The Charity has the power to do anything which is calculated to further its objects (as set out above) or is conducive or incidental to doing so. In particular, the Charity has the power:

(i) to engage in political activities provided that the Trustees are satisfied that the proposed activities will further the purposes of the Charity to an extent justified by the resources committed and the activities are not the dominant means by which the Charity carries out its objects. These political activities may include (but are not limited to):

- a. promoting the creation, development and maintenance of a system of laws which provides protection of the rights of the individual and encourages the development of business enterprise;
- b. assisting with and promoting the establishment of new civil institutions founded on common values of liberty and equality whilst contributing to their development;
- c. representing Libyan human rights interests within various decision-making bodies including but not limited to national, international, governmental or non-governmental organisations; and
- d. assisting with and promoting the enactment and revision of laws in Libya to ensure that human rights are respected and promoting a forum for legal reform in Libya;

(ii) to provide and assist in the provision of money, materials or other help;

(iii) to organise and assist in the provision of education;

(iv) to publish books, pamphlets, reports, leaflets, journals, films, tapes and instructional matters on any media;

Lawyers for Justice in Libya

Trustees' Report

- (v) to promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available;
- (vi) alone or with other organisations to seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the development and implementation of appropriate policies provided that all such activities shall be conducted on the basis of well founded, reasoned argument and shall in all other respects be confined to those which an English charity may properly undertake;
- (vii) to consult all instruments relating to human rights and private and public international law at both regional, national and international levels;
- (viii) to conduct litigation when appropriate;
- (ix) to raise funds. In doing so, the Charity must not undertake any taxable permanent trading activity and must comply with any relevant statutory regulation;
- (x) to buy, take on lease or in exchange, hire or otherwise acquire any property and to equip and maintain it for use;
- (xi) to sell, lease or otherwise dispose of all or any part on lease or in exchange, hire or otherwise dispose of all or any part of the property belonging to the Charity. In exercising this power, the Charity must comply as appropriate with sections 177-123 Charities Act 2011;
- (xii) to borrow money and to charge the whole or any part of the property belonging to the Charity as security for repayment of the money borrowed or as security for a grant or the discharge of an obligation. The Charity must comply as appropriate with sections 124-126 Charities Act 2011, if it wishes to mortgage land;
- (xiii) to co-operate with other charities, voluntary bodies and statutory authorities and to exchange information and advice with them;
- (xiv) to establish or support any charitable trusts, association or institutions formed for any of the charitable purposes included in the Objects;
- (xv) to provide loans, grants or allowances to any charitable trusts, associations or institutions or other persons included in the Objects;
- (xvi) to represent any charitable trusts, associations or institutions or other persons included in the Objects;
- (xvii) to acquire, merge with or enter into any partnership or joint venture arrangement with another charity;
- (xviii) to set aside income as a reserve against future expenditure, but only in accordance with a policy about reserves;
- (xix) to employ and remunerate such staff as are necessary for carrying out the work of the Charity. The Charity may employ or remunerate any director only to the extent that it is permitted to do so by its Memorandum and Articles of Association and provided it complies with the conditions set out in its Memorandum and Articles of Association;
- (xx) to:
 - a. deposit or invest funds;
 - b. employ a professional fund manager;
 - c. arrange for investments or other property of the Charity to be held in the name of a nominee; and
 - d. in the same manner and subject to the same conditions as the Trustees of a trust are permitted to do so by the Trustee Act 2000;
- (xxi) to provide indemnity insurance for the directors in accordance with, and subject to the conditions in, sections 189-190 of the Charities Act 2011; and
- (xxii) to pay out of the funds of the Charity the costs of forming and registering the Charity both as a company and as a charity.

Lawyers for Justice in Libya

Trustees' Report

Objectives for the year

Promote the observance of human rights standards

LFJL sought to ensure that the laws, policies and activities undertaken by the Libyan state were consistent with its human rights obligations and international standards, as outlined in the Constitutional Declaration, international human rights treaties to which it is party and the Universal Declaration of Human Rights.

Pursue engagement in international and domestic advocacy

LFJL engaged with international and regional human rights mechanisms which support the development of state structures that fulfil, promote and protect human rights and accountability for human rights violations.

Develop the capacity of national civil society and legal actors

LFJL continued to prioritise developing the capacity of civil society groups to engage and make use of human rights mechanisms. LFJL further sought to increase the access of such individuals to training in human rights related issues and to encourage relevant stakeholders to make use of such knowledge effectively.

Increase public awareness of human rights related issues

LFJL sought to identify the core human rights issues which affect Libyan society and promote their discussion to increase public awareness, understanding and respect for human rights.

Strategies

LFJL works across its three programmes on Research and Capacity Building, Advocacy and Outreach and Law in a holistic fashion, encouraging activities to complement one another and working to grow from previous experiences in order to promote greater impact. This year, communications at LFJL became a stand-alone department, with a strategy to elevate its efforts to reach its audience. LFJL primarily pursues its objectives through seven types of activities, all of which seek to make use of the organisation's institutional legal expertise:

Research

LFJL's research aims to contribute to policy and civil society thinking on human rights, the rule of law and justice issues in Libya, and internationally, by considering Libya as a case study. LFJL's research seeks to offer precise and informed recommendations that it can action through its work and share with stakeholders through reports, workshops and events.

Capacity Building

LFJL regularly organises online and in person human rights training activities in order to provide technical assistance to key stakeholders and to assist the development of grassroots elements of Libyan civil society. It works in partnership with several like-minded organisations and individuals in order to advance human rights objectives.

Advocacy

LFJL regularly provides its opinions and advice on the impact of policies, practices, laws and standards, at both the international and national level, to encourage consistency with international human rights standards. This involves the participation of LFJL staff in various assemblies and processes of international, regional and domestic institutions, engaging in public speaking and events, and publishing commentaries and concerns on human rights developments.

Lawyers for Justice in Libya

Trustees' Report

Outreach

LFJL carries out numerous activities that intend to advance the knowledge and engagement of the Libyan public with human rights issues and an international audience on the Libyan situation. These activities include targeted campaigns, the release of films, podcasts and reports on human rights related issues, direct engagement through events and online activities, as well as regular press statements and Op-Eds.

Accountability

Through supporting accountability activities, such as strategic litigation, legal interventions, documentation, monitoring and reporting, LFJL seeks to secure opportunities for legal redress for those who have suffered as a result of human rights violations. In doing so, LFJL aims to promote the development of jurisprudence, policy and law which are consistent with, and promote, international human rights standards in order to combat the culture of impunity and ensure that all individuals in Libya can claim their rights and access justice.

Transitional Justice

Through its transitional justice initiatives, LFJL strives for remedies and reparations through legislation and state mechanisms which prioritise the role of laws to create spaces for inclusive discussions on how to address these issues.

Support for human rights defenders at risk

LFJL operates the Ali Nouh Fund for Human Rights Defenders which is set up so that human rights defenders can apply to receive urgent assistance if they are at risk due to their human rights work. The fund is an important resource for human rights defenders in Libya, especially given the increasingly shrinking space for civil society.

Public benefit

In shaping the objectives for the year and planning the Charity's activities, the Trustees referred to the guidance contained in the Charity Commission's general guidance on public benefit. The Charity believes that the activities will contribute to the following positive developments in Libyan society:

- Increased public awareness of human rights;
- The establishment of a culture where no human rights violation goes unrecognised;
- Reduced lawlessness and impunity in the country;
- Improved national legislation addressing human rights violations;
- A stronger, more resilient civil society;
- Stronger, independent and representative state institutions; and
- Increased respect for human rights, especially those of marginalised and vulnerable communities.

The Charity's aims intend to benefit:

- All sections of the Libyan public and, in particular, the most vulnerable and marginalised communities; and
- The wider international community by promoting the global advancement of human rights.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Lawyers for Justice in Libya

Trustees' Report

Achievements and performance

Law

Building on the restructuring of the Law Programme, the Charity strengthened its casework and litigation capacity, including by formalising case selection criteria, and strengthening client care standards. Together with its partners, the Charity filed cases before the UN Human Rights Committee and several UN Special Procedures. It received a positive decision from the UN Working Group on Arbitrary Detention in one of its cases, finding Libya responsible for the arbitrary arrest and detention of its client, and for his ill-treatment in detention. The Charity also worked towards the implementation of the Working Group's recommendations, including compensation for the Charity's client and his family.

The Charity also strengthened its and its partners' capacity to pursue criminal accountability for crimes in Libya. It developed tailored guides on the use of universal jurisdiction (UJ). These guides include a chapter on best practices, as well as country-specific chapters on filing UJ complaints in France, Germany, Italy, Switzerland and the United States.

All documentation underpinning the Charity's accountability work is safely uploaded and stored in the Charity's archive. The Charity has reviewed our archive to make it more impactful for ongoing accountability efforts, in addition to transitional justice initiatives in the future.

Research and Capacity Building

Meanwhile, the Research and Capacity Building programme expanded its research and documentation network in Libya to reach 75 partners, across Libya's three regions. The partners are 50% women and are inclusive of minority groups. The Charity trained and mentored its partners on ethical, victim-centred investigative research, advocacy and strategic litigation.

The network benefited from the Charity's e-learning platform, Adala Academy, which includes 'core' courses on international human rights law, international humanitarian law, international criminal law, and complaints mechanisms, and 'specialist' courses, including on Sexual and Gender Based Violence (**SGBV**) in armed conflict contexts including online violence. The e-learning is complemented by in-person workshops.

The mentoring included supporting partners to document over 20 cases, 12 of which were submitted to international mechanisms.

The Charity launched its CSO Academy, training members of Libyan civil society on establishing and running NGOs, including on developing mission statements, financial and project management, risk assessments and fundraising.

Reports published this year include:

- ["Justice is the only way forward": Perceptions of justice in Libya ten years on](#)
- [Enshrining Impunity: A decade of international engagement in Libya](#)
- [Victim Voices at the International Criminal Court](#)

The Charity continued to contribute to the draft law on protecting women from violence, including in bringing the definition of rape in line with international law and standards.

Lawyers for Justice in Libya

Trustees' Report

Advocacy and Outreach Programme

In parallel, the Advocacy and Outreach Programme worked to advocate the cases and research themes at the domestic, regional and international levels, including:

- Successfully advocating the extension of the mandate of the international fact-finding mission on Libya (the **FFM**) in coalition with local and international organisations;
- Assisting the FFM to access key stakeholders and supporting its consideration of sensitive human rights issues;
- Submitting an Article 15 Communication to the International Criminal Court (the **ICC**) on crimes committed against migrants and refugees in Libya that may amount to crimes against humanity and publishing a complementary report;
- Advocating the ICC to investigate crimes committed in Libya, including meeting the Deputy Prosecutor to discuss how to improve the work of the ICC in particular with regard to cooperating with civil society;
- Advocating United Nations Special Procedures around submissions made and asking for visits by special rapporteurs (**SRs**); the SR on violence against women conducted a country visit to Libya in December 2022 and her report is due in June 2023;
- Coordinating with our partners on joint advocacy, expanding our advocacy focus to train and mentor them on international advocacy; and
- Advocating for greater protection of civil society, including briefing the UNSC and contributing to the first UNSC open debate on protecting the participation of women in peace and security processes.

Communications

Communications became a stand-alone department with a strategy to elevate the Charity's efforts to reach its audiences. The Charity shared its messaging and work through targeted outputs on various mediums, including:

- New seasons of each of the Charity's 'Haqani' and 'Libya Matters' podcasts.
 - An op-ed in The New Humanitarian on the role of international actors in exacerbating the human cost of Libya's conflicts, to accompany the launch of our report '*Enshrining impunity: A decade of international engagement in Libya*'.
 - An interactive map on the journey of a refugee through Libya, to disseminate the findings of its report 'No Way Out: Migrants and refugees trapped in Libya face crimes against humanity'.
 - 13 English and 11 Arabic statements around key messages and advocacy targets.
 - Several online events including those hosted by Friedrich-Ebert-Stiftung, The Open University, Human Rights Watch and the Berghof Foundation.
- Over 1,400 new followers across its platforms.

Challenges

The security situation in Libya continues to significantly challenge the sensitive aspects of LFJL's work, with the Internal Security Apparatus (the **ISA**) and the Civil Society Commission systematically targeting members of NGOs and INGOs. In an intensification of the scrutiny on civil society, the Charity has increased its security training to partners, put in place further safeguarding measures and made its Ali Nouh Fund for HRDs available to more people at risk.

Lawyers for Justice in Libya

Trustees' Report

The risk has expanded into Tunisia with ISA agents recently infiltrating workshops of an INGO in Tunis. Partners and team members of the Charity have also been harassed by Tunisian authorities in the aftermath of the instability in Tunisia. The Charity continues to monitor and is researching alternative locations for convening and has instructed security experts to provide recommendations for the way forward.

Organisational Activities

The Charity continued its fundraising activities for new project activities and additional core organisational activities over the course of the 2021-2022 period, namely:

1. **Funding for new project activities** - The Charity sought financial support to enable further activities to be carried out, namely new projects that aim to increase the resilience of Libyan civil society by strengthening the foundations on which organisations are built and to increase accountability for human rights violations in Libya.

2. **Support for core organisational activities** - The Charity's core support was provided by an ongoing grant from the Sigrid Rausing Trust. Contributions to overheads were also included in project grants in order to support overhead costs proportionate to the performance of related activities.

3. **Donations** - The Charity is a registered charity and has welcomed solicited and non-solicited private donations from individuals, which are used to support activities and vital core costs. Since April 2018, LFJL has worked to raise project focused grassroots crowd funding through its #routestojustice campaign, through which it will support migrants, who have been subject to human rights violations in Libya, with access to justice internationally by filing cases and submissions before international courts and human rights mechanisms.

Objectives for 2022-23

LFJL aims to continue its efforts with regards to the promotion of human rights and the establishment of the rule of law in Libya. It intends to pursue its objectives as set out in its Articles of Association through the following activities:

Research and Capacity Building - The Research and Capacity Building Programme will continue to contribute to policy and civil society thinking on human rights, the rule of law, and justice issues in Libya. The programme offers precise and informed recommendations, which LFJL builds into its work and shares with stakeholders through reports, workshops, and events. The programme regularly partners with civil society organisations, Libyan lawyers and activists, and world leading academic institutions to ensure its activities reflect a diverse range of perspectives and are of the highest quality. The programme is looking forward to growing its e-learning platform, Adala Academy, to ensure more reach for its capacity building activities and to holding the annual CSO Academy aimed at supporting the building of professional and resilient CSOs in Libya.

Advocacy and Outreach - Alongside its own international advocacy activities, the Advocacy and Outreach Programme will continue to empower and collaborate with national NGOs so that they may also engage in such forums and pursue joint advocacy targets. The programme will continue to address the lack of public awareness of human rights principles and the value they offer, with support of the Communications Department, through the production of informative multimedia campaigns, media materials and podcasts on human rights issues. The programme, recognising the importance of the fact-find mission in documenting violations and crimes in Libya since 2016, will work to promote the extension of its mandate.

Lawyers for Justice in Libya

Trustees' Report

Law - The Law Programme will continue to grow and develop LFJL's networks and its Human Rights Archive, and advocate for the implementation of laws and policies that support accountability and a transitional justice mechanism that is objective, non-political and inclusive of all groups and communities in Libya. In particular, LFJL will continue to engage with the FFM to bring to light conflict related crimes and take steps towards ending impunity in line with the FFM's mandate to preserve evidence and document violations of human rights and international humanitarian law. LFJL will also continue to expand its accountability work to take on cases relating to ongoing crises for which there is currently no accountability: migrants, sexual gendered based violence and violations in places of detention.

Financial Review

Over the 2021-22 financial year LFJL continued to diversify its funding streams for core income by seeking to increase income from private donations and to secure contributions to overheads from project grants in order to support overhead costs proportionate to the performance of related activities. These initiatives were realised over the course of the year, as the Charity successfully engaged new project funding across all its programming.

During the financial year, the Charity received income of £748,283 (2021: £1,139,167) and had annual expenditure of £1,079,938 (2021: £755,839) giving a deficit for the year of £331,655 (2021: surplus of £383,328).

The deficit shown for this accounting period is due to income recognised in the 2020-2021 financial year, and credited to restricted funds, being drawn down (in accordance with the terms of the relevant grants) to cover multi-year activities, including in this accounting period.

Reserves Policy

Almost all of LFJL's funding is either in general funding for its needs over a specified period or funding restricted to a specific project. The aim of our reserves policy is to set aside reserves for charitable use during periods where anticipated income drops significantly. Our objective is to hold total reserves of 30% of annual operating costs. The Board keeps this objective under periodic review.

As of 31 August 2022, LFJL had reserves of £182,362 (2021: £253,527). This represents 17% of LFJL's annual operating costs (2021: 34%).

Going concern

In light of the level of resources and having considered requirements going forwards, the Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements which they consider to be appropriate for the period of at least 12 months from the date of signing these financial statements.

Principal Funding Sources

- The Sigrid Rausing Trust (core funding);
- The Swiss Federal Department of Foreign Affairs (Advocacy and Outreach Programme, Accountability and Transitional Justice Programme);
- Kingdom of the Netherlands Ministry of Foreign Affairs (Accountability and Transitional Justice Programme);
- The German Federal Foreign Office (Accountability and Transitional Justice Programme); and
- The International Center for Transitional Justice (ICTJ) (Research and Capacity Building and Accountability and Transitional Justice Programmes).
- Dignity (Support CSO Libyan and Actors engaged in the fight against Torture)
- European Endowment for Democracy (core funding)
- REDRESS (Enforced Disappearances)

Lawyers for Justice in Libya

Trustees' Report

'Costs of Raising Funds' activities over the year included financial management of grants, communications and engagement, and fundraising activities.

Structure, Governance and Management

Nature of governing document

LFJL is a company limited by guarantee, incorporated on 15 August 2011. The Charity is governed by its Memorandum and Articles of Association, as amended. It was registered as a charity with the Charity Commission on 17 May 2013. In the event of the Charity being wound up, all members present and 12 months past are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustees

The Charity currently has six trustees.

New trustees may be appointed by ordinary resolution of the members of the Charity or by a resolution of the directors of the Charity, provided that a trustee appointed by the directors must retire at the next annual general meeting and must not be taken into account by the directors who are to retire by rotation.

In any case where, as a result of death, bankruptcy or other events the Charity has no members and no directors, the Charities Commission, or its successor institution, or if no such institution exists, the personal representatives of the last member to have died have the right, by notice in writing, to appoint a person to be a director. Where two or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

Induction and training of Trustees

Incoming Trustees receive a full induction that covers the Charity's mission, values and activities; the role of Trustees; key policies; strategic plan; legal status and regulatory guidance; governance; and management.

Following appointment, all Trustees receive information regarding their responsibilities under the Charities Act which they are required to read and evidence their comprehension of, and consent to, by means of signed declaration.

Organisational Structure

The Trustees are responsible for the overall approval of the Charity's administrative actions and conduct. Their approval is notably sought by the Executive Director prior to significant financial transactions, including in relation to employment of key staff.

The Executive Director is authorised to act in the name of the Charity and on its behalf in connection with the day-to-day management of the Charity, and to do all such acts or things as in her sole and unfettered discretion she determines are necessary, desirable or appropriate, in connection with such management.

The Executive Director was assisted in the implementation of administrative and charitable activities in the year by the Director of Operations, Heads of Programme, Finance and Development Manager, Senior Investigator, Operations Officer, Senior Programmes Officers, Programmes Officers and a Communications Manager based in the United Kingdom and one consultant coordinator based in Libya and a Senior Investigator in Tunisia. LFJL also engages members of its pool of Research Fellows to produce distinct pieces of research relating to their areas of expertise.

Lawyers for Justice in Libya

Trustees' Report

LFJL aims to run a rolling voluntary internship programme that offers recent graduates and postgraduates the opportunity to gain hands-on experience with a human rights NGO. Subject to office capacity, internships are typically offered on a three-month term. When relevant staff positions become available, past and present interns will be given notice of such vacancies when they are advertised publicly. This enables the organisation to grow organically and to make use of knowledge acquired during internships.

Relationship with collaborative partners

Throughout the reporting period, LFJL worked closely with several civil society organisations. The continuing support of the International Federation for Human Rights helped LFJL to benefit from this organisation's international advocacy experience and enables LFJL to undertake joint engagement activities at the Human Rights Council, including in relation to our joint report and Article 15 Communication to the International Criminal Court on abuses against migrants in Libya amounting to crimes against humanity. LFJL continued its partnership with ICTJ on independent investigative mechanisms, accountability efforts and research into transitional justice issues in Libya.

LFJL's ongoing collaboration with anti-torture and enforced disappearance project partners REDRESS has enabled LFJL to benefit from experience in carrying out related activities, to exchange knowledge on developments in Libya freely and to carry out joint advocacy and accountability activities and hold joint training workshops.

LFJL's collaboration with SaferWorld, including in relation to research around the role of international actors in enshrining impunity in Libya, has allowed LFJL to benefit from that organisation's experience in advocacy around matters of security and counter-terrorism.

The security situation in Libya remained unstable over the past year, with multiple attacks being documented against civil society members, legal professionals and human rights activists. LFJL is mindful of its public activities in Libya in order to mitigate risks to partners, agents and Charity beneficiaries.

Major risks and management of those risks

The Trustees have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The Trustees hold meetings on a regular basis in order to discuss significant financial, governance, operational, legal and reputational developments experienced or likely to be experienced by the Charity. During these meetings, the potential risks are raised. Strategies to mitigate identified risks are discussed by Trustees during these meetings and, where appropriate, resolutions are passed.

Lawyers for Justice in Libya

Trustees' Report

Statement of Responsibilities

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Lawyers for Justice in Libya for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and 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 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

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.

Lawyers for Justice in Libya

Trustees' Report

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

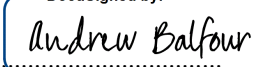
The auditors Ripe LLP are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

31 May 2023 | 10:39 BST

The annual report was approved by the Trustees of the Charity on and signed on its behalf by:

DocuSigned by:

.....F212C8258677424.....
Andrew Balfour
Chairperson of the Board of Trustees

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

Opinion

We have audited the financial statements of Lawyers for Justice in Libya (the 'Charity') for the year ended 31 August 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2022 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 Charity 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 the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

We have nothing to report in this regard.

Opinion 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where 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.

Responsibilities of Trustees

As explained more fully in the [set out on page 12], the Trustees 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 Charity'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 Charity 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.

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

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

We design procedures and tests 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, is detailed below:

We obtain an understanding of the legal and regulatory frameworks that are applicable to the entity by reviewing the Companies Act 2006 and Charities SORP - FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We make enquiries of management and those charged with governance around actual and potential litigation and claims.

We review financial statement disclosures and test to supporting documentation to assess compliance.

We audit the risk of management override of controls and evaluate the business rationale of significant transactions outside the normal course of business.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Charity audit. We remain solely responsible for our audit opinion.


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

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

Use of our report

This report is made solely to the charitable company's Trustees, 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 Charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

.....5CE8C9818FB843C.....

Robert Glazer (Senior Statutory Auditor)
For and on behalf of Ripe LLP, Statutory Auditor

9A Burroughs Gardens
London
NW4 4AU

31 May 2023 | 12:21 BST
Date:.....

Lawyers for Justice in Libya

Statement of Financial Activities for the Year Ended 31 August 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

<i>SOFA for the year-ended 31 August 2022</i>	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations	2	165,496	-	165,496
Charitable activities	3	-	576,787	576,787
Other income	4	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total Income		<u>171,496</u>	<u>576,787</u>	<u>748,283</u>
Expenditure on:				
Raising funds		(13,399)	(27,774)	(41,173)
Charitable activities	5	<u>(290,518)</u>	<u>(748,247)</u>	<u>(1,038,765)</u>
Total Expenditure		<u>(303,917)</u>	<u>(776,021)</u>	<u>(1,079,938)</u>
Net expenditure		(132,421)	(199,234)	(331,655)
Transfers between funds		<u>61,255</u>	<u>(61,255)</u>	<u>-</u>
Net movement in funds		(71,166)	(260,489)	(331,655)
Reconciliation of funds				
Total funds brought forward		<u>253,528</u>	<u>380,119</u>	<u>633,647</u>
Total funds carried forward	11	<u><u>182,362</u></u>	<u><u>119,630</u></u>	<u><u>301,992</u></u>

Lawyers for Justice in Libya

Statement of Financial Activities for the Year Ended 31 August 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

<i><u>SOFA for the year-ended 31 August 2021</u></i>	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations	2	175,832	-	175,832
Charitable activities	3	-	947,735	947,735
Other income	4	15,600	-	15,600
Total Income		<u>191,432</u>	<u>947,735</u>	<u>1,139,167</u>
Expenditure on:				
Raising funds		(14,892)	(38,375)	(53,267)
Charitable activities	5	(89,735)	(612,837)	(702,572)
Total Expenditure		<u>(104,627)</u>	<u>(651,212)</u>	<u>(755,839)</u>
Net income		86,805	296,523	383,328
Transfers between funds		(14,396)	14,396	-
Net movement in funds		72,409	310,919	383,328
Reconciliation of funds				
Total funds brought forward		<u>181,118</u>	<u>69,200</u>	<u>250,318</u>
Total funds carried forward	11	<u><u>253,527</u></u>	<u><u>380,119</u></u>	<u><u>633,646</u></u>

All of the Charity's activities derive from continuing operations during the above two periods. There were no other recognised gains or losses other than those listed above and the net income for the year.

The funds breakdown for 2021 is shown in note 11.

Lawyers for Justice in Libya
(Registration number: 07741132)
Balance Sheet as at 31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	-	7,110
Current assets			
Debtors	12	129,227	456,178
Cash at bank and in hand		<u>259,008</u>	<u>219,089</u>
		388,235	675,267
Creditors: Amounts falling due within one year	16	<u>(86,243)</u>	<u>(48,731)</u>
Net current assets		<u>301,992</u>	<u>626,536</u>
Net assets		<u><u>301,992</u></u>	<u><u>633,646</u></u>
Funds of the Charity:			
Restricted funds			
		119,630	380,118
Unrestricted income funds			
Unrestricted funds		<u>182,362</u>	<u>253,527</u>
Total funds	11	<u><u>301,992</u></u>	<u><u>633,645</u></u>

The financial statements on pages 18 to 35 were approved by the Trustees, and authorised for issue on 31 May 2023 at 10:39 BST and signed on their behalf by:

DocuSigned by:

F212C8255B77424.....
 Andrew Balfour
 Chairperson of the Board of Trustees

Lawyers for Justice in Libya

Statement of Cash Flows for the Year Ended 31 August 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (expenditure)/income		(331,655)	383,328
Adjustments to cash flows from non-cash items			
Depreciation		<u>7,111</u>	<u>2,369</u>
		(324,544)	385,697
Working capital adjustments			
Decrease/(increase) in debtors	12	326,951	(341,501)
Increase in creditors	16	37,512	36,417
Decrease in deferred income		<u>-</u>	<u>(132,403)</u>
Net cash flows from operating activities		<u>39,919</u>	<u>(51,790)</u>
Net increase/(decrease) in cash and cash equivalents		39,919	(51,790)
Cash and cash equivalents at 1 September		<u>219,089</u>	<u>270,879</u>
Cash and cash equivalents at 31 August		<u><u>259,008</u></u>	<u><u>219,089</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 1A) (effective 1 January 2015) - (Charities SORP (FRS 102 1A)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 1A) and the Companies Act 2006.

Basis of preparation

LFJL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£) and figures are shown to the nearest whole pound.

Going concern

The financial statements have been prepared on a going concern basis.

The Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements which they consider to be appropriate for the period of at least 12 months from the date of signing these financial statements.

Income and endowments

All income is included in the Statement of Financial Activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies

Income arising from donations relates to fundraising and is credited to the Statement of Financial Activities when the criteria of entitlement and measurement have been met and receipt is probable.

Deferred income

Income is only deferred when conditions have to be fulfilled before the Charity becomes entitled to it or where the donor has specified that the income is to be expended in a future period.

Investment income

Investment income is included when receivable.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

Charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to performance and specific deliverables conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when funding is received in advance of the commencement of the work being undertaken.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are appointed on an appropriate basis e.g. staff costs by the time spent, floor areas, per capita or estimated usage.

Raising funds

Costs of raising funds comprise the costs incurred in attracting voluntary income and costs incurred on activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure

Governance costs principally comprise of legal fees and auditor's fees and are allocated as part of support costs, according to the SORP 2015.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees's meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

Tangible fixed assets

Tangible fixed assets are capitalised and stated at cost less depreciation.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The net of all foreign exchange gains and losses is included in Expenditure on Charitable Activities.

Fund structure

Unrestricted funds are available for use at the Trustees's discretion in furtherance of the objectives of the Charity. Unrestricted funds are donations and other income received or generated for the objects of the Charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management board for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

Financial instruments

Classification

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

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

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements made. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

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

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

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, which are described in this note, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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

2 Donations

	Unrestricted funds	Total 2022	Total 2021
	£	£	£
The Sigrid Rausing Trust	150,000	150,000	120,000
Donations	209	209	5,014
Unrestricted portion of project income	15,287	15,287	50,818
	<u>165,496</u>	<u>165,496</u>	<u>175,832</u>

3 Income from charitable activities

	Restricted funds	Total 2022	Total 2021
	£	£	£
Gift Aid tax reclaimed	7,425	7,425	774
The Swiss Confederation	98,295	98,295	(4,786)
Royal Kingdom of the Netherlands	-	-	(142)
Dignity	101,379	101,379	68,793
Saferworld	7,638	7,638	1,408
International Centre for Transitional Justice	206,383	206,383	108,521
The German Federal Foreign Office	47,697	47,697	713,890
European Endowment for Democracy	40,628	40,628	-
International Media Support	16,734	16,734	28,426
REDRESS	50,608	50,608	25,805
International Federation for Human Rights	-	-	5,046
	<u>576,787</u>	<u>576,787</u>	<u>947,735</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

4 Other income

	Unrestricted funds £	Total 2022 £	Total 2021 £
Rental income	6,000	6,000	15,600

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Allocated support costs	103,537	134,326	237,863	153,217
Staff costs	165,185	269,768	434,953	424,169
Project expenses	4,485	339,652	344,137	111,753
Travel costs	480	9,019	9,499	1,389
Foreign currency (gains)/losses	7,321	(7,518)	(197)	274
Website design	-	-	-	1,770
Governance costs	6	3,000	12,510	10,000
	290,518	748,247	1,038,765	702,572

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Audit fees				
Audit of the financial statements	9,510	3,000	12,510	10,000
	9,510	3,000	12,510	10,000

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

Support costs included in charitable activities expenditure

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Staff costs	64,060	99,895	163,955	85,490
Administration expenses	24,202	27,234	51,436	63,302
IT expenses	1,357	3,121	4,478	2,191
Legal and professional fees	6,808	4,076	10,884	(136)
Depreciation on tangible assets	7,110	-	7,110	2,370
	<u>103,537</u>	<u>134,326</u>	<u>237,863</u>	<u>153,217</u>

7 Auditors' remuneration

	2022 £	2021 £
Audit of the financial statements	<u>12,510</u>	<u>10,000</u>

8 Trustees remuneration and expenses

During the year the Charity made nil transactions with Trustees.

2021: £14 of expenses were reimbursed to Trustees during the year.

No Trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

No Trustees have received any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	417,353	416,926
Social security costs	41,661	41,829
Pension costs	8,634	8,754
	<u>467,648</u>	<u>467,509</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

The monthly average number of persons (including senior management team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Direct charitable work	10	9
Administrative	1	1
	<u>11</u>	<u>10</u>

The number of employees whose emoluments fell within the following bands was:

	2022 No	2021 No
£80,001 - £90,000	<u>1</u>	<u>1</u>

The total employee benefits of the key management personnel of the Charity were £152,835 (2021 - £140,794).

10 Tangible fixed assets

	Fixtures and Fittings £	Total £
Cost		
At 1 September 2021	<u>36,694</u>	<u>36,694</u>
At 31 August 2022	<u>36,694</u>	<u>36,694</u>
Depreciation		
At 1 September 2021	29,584	29,584
Charge for the year	<u>7,110</u>	<u>7,110</u>
At 31 August 2022	<u>36,694</u>	<u>36,694</u>
Net book value		
At 31 August 2022	<u>-</u>	<u>-</u>
At 31 August 2021	<u>7,110</u>	<u>7,110</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

11 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2022 £
Unrestricted funds					
General					
General funds	253,527	171,499	(303,918)	61,254	182,362
Restricted funds					
The Swiss Confederation	-	98,295	(80,381)	(2,118)	15,796
Royal Kingdom of the Netherlands	4,484	-	(1,182)	(3,302)	-
National Endowment for Democracy	927	-	2,223	(3,150)	-
REDRESS	766	50,608	(51,374)	-	-
European Endowment for Democracy	-	40,627	(25,180)	-	15,447
International Media Support	2,342	16,734	(11,612)	-	7,464
DIGNITY	11,408	101,378	(69,951)	(7,697)	35,138
The German Federal Foreign Office	335,783	47,697	(333,752)	(19,125)	30,603
International Centre for Transitional Justice	20,058	206,383	(192,452)	(33,989)	-
Saferworld	-	7,639	(8,973)	1,334	-
International Federation for Human Rights	3,710	-	(688)	(3,022)	-
Route to Justice	640	7,424	-	-	8,064
Ali Noah Funds	-	-	(2,697)	9,815	7,118
Total restricted funds	<u>380,118</u>	<u>576,785</u>	<u>(776,019)</u>	<u>(61,254)</u>	<u>119,630</u>
Total funds	<u>633,645</u>	<u>748,284</u>	<u>(1,079,937)</u>	<u>-</u>	<u>301,992</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2021 £
Unrestricted funds					
<i>General</i>					
General funds	181,118	191,432	(104,626)	(14,397)	253,527
Restricted funds					
The Swiss Confederation	49,191	(4,786)	(56,328)	11,923	-
Royal Kingdom of the Netherlands	4,626	(142)	-	-	4,484
National Endowment for Democracy	1,151	-	(224)	-	927
REDRESS	-	25,806	(25,040)	-	766
International Media Support	683	28,425	(26,766)	-	2,342
DIGNITY	594	68,793	(57,979)	-	11,408
The German Federal Foreign Office	12,955	678,967	(356,139)	-	335,783
International Centre for Transitional Justice	-	143,444	(123,386)	-	20,058
Saferworld	-	1,409	(3,883)	2,474	-
International Federation for Human Rights	-	5,046	(1,336)	-	3,710
Route to Justice	-	774	(134)	-	640
Total restricted funds	<u>69,200</u>	<u>947,736</u>	<u>(651,215)</u>	<u>14,397</u>	<u>380,118</u>
Total funds	<u><u>250,318</u></u>	<u><u>1,139,168</u></u>	<u><u>(755,841)</u></u>	<u><u>-</u></u>	<u><u>633,645</u></u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

Purposes of restricted funds

Restricted income received during the year was used in compliance with grant conditions for the following purposes:

Foundation to Promote Open Society

To promote human rights and the establishment of accountable, democratic structures in transitional Libya by enhancing the independence of judiciary, pursuing advocacy, and raising public awareness about laws and governing models to augment active citizen engagement.

National Endowment for Democracy, International Media Support and the Libya Transition Initiative

Contribution to promote public awareness of the value of freedom of expression in Libya, develop the capacity of key freedom of expression stakeholders and to advocate for the adherence of legal measures in Libya with international human rights law and best practices.

REDRESS, DIGNITY, and the Libyan Transition Initiative

Contribution to anti-torture and enforced disappearance activities - to promote awareness of the absolute prohibition of torture and enforced disappearance amongst all Libyans, develop the capacity of lawyers and doctors responding to the legal and rehabilitative needs of survivors of these crimes, to engage national actors to improve the adequacy of state response and policy concerning violations and to carry out strategic litigation to encourage the amendment of harmful state practice.

The Swiss Confederation

Contribution to the Advocacy and Outreach Programme - to ensure that core human rights concerns are a priority consideration during the decision making processes of domestic, regional and international institutions.

The Swiss Confederation and The Royal Kingdom of the Netherlands

Contribution to the Accountability and Transitional Justice Programme - to work with and support actors in Libya to document human rights violations and store them securely so that they may be used as evidence in future truth and reconciliation efforts.

CFLI Canada

Contribution to outreach activities aiming to foster engagement among students and young people in transitional justice and international law through a mooting competition.

The German Federal Foreign Office

Contribution to the Accountability and Transitional Justice and Advocacy and Outreach Programmes for work to promote accountability for international crimes using international mechanisms alongside efforts to build the capacity of and opportunities for grassroots partners to engage with such mechanisms.

Transfer between funds

Where a restricted fund is used to pay for core cost in accordance with the term of the relevant grant, a transfer is made from restricted to unrestricted funds.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

12 Debtors

	2022 £	2021 £
Prepayments	-	2,507
Accrued income	120,619	445,065
Other debtors	<u>8,608</u>	<u>8,606</u>
	<u>129,227</u>	<u>456,178</u>

13 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

14 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>7,110</u>	<u>2,370</u>

15 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £8,634 (2021 - £8,754).

Contributions totalling £1,453 (2021 - £3,032) were payable to the scheme at the end of the year and are included in creditors.

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	73,707	35,228
Other taxation and social security	1,083	471
Other creditors	1,453	3,032
Accruals	<u>10,000</u>	<u>10,000</u>
	<u>86,243</u>	<u>48,731</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

17 Analysis of net assets between funds

	Unrestricted funds		Total funds
	General	Restricted funds	
	£	£	£
Current assets	233,376	154,858	388,234
Current liabilities	(51,014)	(35,228)	(86,242)
Total net assets	<u>182,362</u>	<u>119,630</u>	<u>301,992</u>

18 Post balance sheet event: Fraud

In October 2022, LFJL was the subject of online fraud which led to the redirection of funds in the amount of \$35,065.69 (£32,012.15). LFJL reported this isolated and unprecedented incident to the Charities Commission in accordance with its obligations. Internal and independent reviews of LFJL's email accounts found no failures and LFJL continues to take the necessary steps and seek advice to mitigate any potential loss resulting from this fraud.

LAWYERS FOR JUSTICE IN LIBYA

England & Wales - Charity number 1152068

Accounts

Company registration number: 07741132

Charity registration number: 1152068

Lawyers for Justice in Libya

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Ripe LLP
Chartered Accountants and Registered Auditors
9A Burroughs Gardens
London
NW4 4AU

Lawyers for Justice in Libya

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Lawyers for Justice in Libya

Reference and Administrative Details

Trustees	Andrew Balfour Mariam Elhadri Mervet Mhanni Lutz Oette
Key Management Personnel	Elham Saudi, Executive Director Chloe Dennis, Director of Operations
Charity Registration Number	1152068
Company Registration Number	07741132
Registered Office	The Charity is incorporated in England and Wales. 8 Blackstock Mews Islington London N4 2BT
Principal Office	Unit 30, The Studios 8 Hornsey Street London N7 8EG
Auditor	Ripe LLP Chartered Accountants and Registered Auditors 9A Burroughs Gardens London NW4 4AU
Bankers	National Westminster Bank Plc 2a Charing Cross Road London WC2H 0PD

Lawyers for Justice in Libya

Trustees' Report

The Board of Trustees (the "Board" or the "Trustees") presents its annual report and financial statements for the year ended 31 August 2021. This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' regime, and correspondingly exemption has been taken from preparing a Strategic Report.

Objectives and activities

Aims and objectives

Lawyers for Justice in Libya ("LFJL", or the "Charity") is incorporated for the public benefit to promote human rights as set out in the Universal Declaration of Human Rights (including, without limitation, by defending justice and promoting the rule of law) in Libya (and, to the extent consistent with the Charity's primary objects, in other countries) in such ways as its Trustees think fit, by all or any of (but not limited to) the following means:

- monitoring observance and abuses of human rights and facilitating the collection of evidence of abuses of human rights;
- obtaining redress for the victims of human rights abuses;
- research into human rights issues;
- educating the public about human rights;
- providing technical advice to government and others on human rights matters;
- contributing to the sound administration of human rights law and the administration of other laws in a manner consistent with human rights;
- commenting on the proposed human rights legislation and on other proposed legislation from the perspective of the promotion of human rights;
- raising awareness of human rights issues;
- promoting public support for human rights;
- promoting respect for human rights among individuals and corporations;
- international advocacy of human rights; and
- eliminating infringements of human rights.

The Charity has power to do anything which is calculated to further its objects (as set out above) or is conducive or incidental to doing so. In particular, the Charity has the power:

(i) to engage in political activities provided that the Trustees are satisfied that the proposed activities will further the purposes of the Charity to an extent justified by the resources committed and the activities are not the dominant means by which the Charity carries out its objects. These political activities may include (but are not limited to):

- a. promoting the creation, development and maintenance of a system of laws which provides protection of the rights of the individual and encourages the development of business enterprise;
- b. assisting with and promoting the establishment of new civil institutions founded on common values of liberty and equality whilst contributing to their development;
- c. representing Libyan human rights interests within various decision-making bodies including but not limited to national, international, governmental or non-governmental organisations; and
- d. assisting with and promoting the enactment and revision of laws in Libya to ensure that human rights are respected and promoting a forum for legal reform in Libya;

(ii) to provide and assist in the provision of money, materials or other help;

(iii) to organise and assist in the provision of education;

(iv) to publish books, pamphlets, reports, leaflets, journals, films, tapes and instructional matters on any media;

(v) to promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available;

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(vi) alone or with other organisations to seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the development and implementation of appropriate policies provided that all such activities shall be conducted on the basis of well founded, reasoned argument and shall in all other respects be confined to those which an English charity may properly undertake;

(vii) to consult all instruments relating to human rights and private and public international law at both regional, national and international levels;

(viii) to conduct litigation when appropriate;

(ix) to raise funds. In doing so, the Charity must not undertake any taxable permanent trading activity and must comply with any relevant statutory regulation;

(x) to buy, take on lease or in exchange, hire or otherwise acquire any property and to equip and maintain it for use;

(xi) to sell, lease or otherwise dispose of all or any part on lease or in exchange, hire or otherwise dispose of all or any part of the property belonging to the Charity. In exercising this power, the Charity must comply as appropriate with sections 177-123 Charities Act 2011;

(xii) to borrow money and to charge the whole or any part of the property belonging to the Charity as security for repayment of the money borrowed or as security for a grant or the discharge of an obligation. The Charity must comply as appropriate with sections 124-126 Charities Act 2011, if it wishes to mortgage land;

(xiii) to co-operate with other charities, voluntary bodies and statutory authorities and to exchange information and advice with them;

(xiv) to establish or support any charitable trusts, association or institutions formed for any of the charitable purposes included in the Objects;

(xv) to provide loans, grants or allowances to any charitable trusts, associations or institutions or other persons included in the Objects;

(xvi) to represent any charitable trusts, associations or institutions or other persons included in the Objects;

(xvii) to acquire, merge with or enter into any partnership or joint venture arrangement with another charity;

(xviii) to set aside income as a reserve against future expenditure, but only in accordance with a policy about reserves;

(xix) to employ and remunerate such staff as are necessary for carrying out the work of the Charity. The Charity may employ or remunerate any director only to the extent that it is permitted to do so by its Memorandum and Articles of Association and provided it complies with the conditions set out in its Memorandum and Articles of Association;

(xx) to:

a. deposit or invest funds;

b. employ a professional fund manager;

c. arrange for investments or other property of the Charity to be held in the name of a nominee; and

d. in the same manner and subject to the same conditions as the Trustees of a trust are permitted to do so by the Trustee Act 2000;

(xxi) to provide indemnity insurance for the directors in accordance with, and subject to the conditions in, sections 189 to 190 of the Charities Act 2011; and

(xxii) to pay out of the funds of the Charity the costs of forming and registering the charity both as a company and as a charity.

Objectives for the year

Promote the observance of human rights standards

LFJL sought to ensure that the laws, policies and activities undertaken by the Libyan state were consistent with its human rights obligations and international standards, as outlined in the Constitutional Declaration, international human rights treaties to which it is party and the Universal Declaration of Human Rights.

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Pursue engagement in international and domestic advocacy

LFJL engaged with international and regional human rights mechanisms which support the development of state structures that fulfil, promote and protect human rights and accountability for human rights violations

Develop the capacity of national civil society and legal actors

Following the 2011 uprising, civil society organisations experienced a huge growth in activity in Libya. However, the capacity of such groups to engage and make use of human rights mechanisms has been hindered by institutional disenfranchisement, which has had a significant impact on their ability effectively to enjoy, promote and protect such rights. LFJL therefore sought to increase the access of such individuals to training in human rights related issues and to encourage relevant stakeholders to make use of such knowledge effectively.

Increase public awareness of human rights related issues

LFJL sought to identify the core human rights issues which affect Libyan society and promote their discussion to increase public awareness, understanding and respect for human rights.

Strategies

LFJL works across its three programmes on Research and Capacity Building, Advocacy and Outreach and Accountability and Transitional Justice in a holistic fashion, encouraging activities to complement one another and working to grow from previous experiences in order to promote greater impact. LFJL primarily pursues its objectives through six types of activities, all of which seek to make use of the organisation's institutional legal expertise:

Research

LFJL's research aims to contribute to policy and civil society thinking on human rights, the rule of law and justice issues in Libya, and internationally, by considering Libya as a case study. LFJL's research seeks to offer precise and informed recommendations that it can action through its work and share with stakeholders through reports, workshops and events.

Capacity Building

LFJL regularly organises human rights training activities in order to provide technical assistance to key stakeholders and to assist the development of grassroots elements of Libyan civil society. It works in partnership with several like-minded organisations and individuals in order to advance human rights objectives.

Advocacy

LFJL regularly provides its opinions and advice on the impact of policies, practices, laws and standards, at both the international and national level, to encourage consistency with international human rights standards. This involves the participation of LFJL staff in various assemblies and processes of international, regional and domestic institutions, engaging in public speaking and events, and publishing commentaries and concerns on human rights developments.

Outreach

LFJL carries out numerous activities that intend to advance the knowledge and engagement of the Libyan public with human rights issues and an international audience on the Libyan situation. These activities include the release of films, podcasts and reports on human rights related issues, direct engagement through events and online activities, as well as regular press statements and Op-Eds.

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Law

LFJL works for remedies and reparations through legislation and state mechanisms which prioritise the rule of laws. Through strategic litigation, legal interventions, documentation, monitoring and reporting, LFJL seeks to secure opportunities for legal redress for those who have suffered as a result of human rights violations. In doing so, LFJL aims to promote the development of jurisprudence, policy and law which are consistent with, and promote, international human rights standards in order to combat the culture of impunity and ensure that all individuals in Libya can claim their rights and access justice.

Public benefit

In shaping the objectives for the year and planning the Charity's activities, the Trustees referred to the guidance contained in the Charity Commission's general guidance on public benefit. The Charity believes that the activities will contribute to the following positive developments in Libyan society:

- Increased public awareness of human rights;
- The establishment of a culture where no human rights violation goes unrecognised;
- Reduced lawlessness and impunity in the country;
- Improved national legislation addressing human rights violations;
- A stronger, more resilient civil society;
- Stronger, independent and representative state institutions; and
- Increased respect for human rights, especially those of marginalised and vulnerable communities.

The Charity's aims intend to benefit:

- All sections of the Libyan public and, in particular, the most vulnerable and marginalised communities; and
- The wider international community by promoting the global advancement of human rights.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

In spite of the ongoing Covid-19 pandemic, which impacted travel and activities throughout the financial year, the Charity was able to deliver all of its planned activities after reviewing its work programme and making adjustments to in-person events, either to delay or convene them remotely.

Law

At the end of 2020, the Charity adjusted its programme structure to focus all its efforts towards justice and accountability. Its new Law Programme therefore prioritised documentation, case building and victim support efforts throughout the year. We welcomed a new Head of Law in December 2020 with considerable experience working on victims' rights and litigating before international and regional mechanisms. The Law Programme has therefore worked on a number of accountability initiatives in various states including several cases being initiated or investigated based on extraterritorial, including universal, jurisdiction for violations including war crimes.

Another key accountability initiative is a submission to the Office of the Prosecutor (the OTP) to the International Criminal Court (the ICC), under Article 15 of the Rome Statute, concerning human trafficking. The Article 15 submission is based on interviews conducted throughout the year with individuals that have passed through Libya and are now based in third countries. LFJL devised a referral network to provide psychosocial support to the interviewees. Our hope is that the submission, which was filed just after the year end, will lead the OTP to issue an arrest warrant relating to the crime of trafficking in Libya that will ultimately lead to justice for victims.

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LFJL also worked to make a submission to the United Nations (UN) initiated Fact-Finding Mission (the FFM). The submission focused on thematic priorities such as violations of international humanitarian law, torture and other ill-treatment, enforced disappearance and extra-judicial executions. It covered human rights violations and crimes committed by militias affiliated to opposing parties in the conflict that occurred in or after 2016, as well as violations, such as enforced disappearances, that occurred before 2016 but are ongoing. LFJL also provided direct assistance to the FFM investigation team by facilitating contact with witnesses and victims and answering queries of investigators on specific incidents. The FFM has since published its report that included in its findings elements provided by LFJL.

Research and Capacity Building

Meanwhile, the Research and Capacity Building Programme focused on research aiming to bring the views and perspectives of victims and grassroots civil society actors directly into the peace, political and reform processes. Based on broad based surveys and in-depth interviews, the programme has started publishing a series of Victims' Voices papers to advocate key transitional justice initiatives to ensure they take into account the needs of persons and groups who have suffered serious harms as a consequence of the crisis in Libya. The papers have highlighted Libyans' views on justice and reconciliation as well as peace and security especially ahead of the December elections and the ongoing peace talks, as well as on the scope and reach of the FFM. LFJL convened a high-level working group to identify best practices on engagement between Investigative Mechanisms and civil society organisations. The working group brought together experts and practitioners to reflect on the opportunities and challenges of CSO engagement, and to develop practical guidelines of good practice to assist in strengthening the work of the FFM in Libya. Working group members included Ian Martin, former Special Representative of the Secretary General and Head of the United Nations Support Mission in Libya as well as a cross section of mechanism members and civil society representatives from other country contexts. LFJL published a practical guide for CSO's wishing to engage with the FFM based on the working group's findings and is finalising the Holloway Guidelines on best practises, which is aimed at policy makers. The Research and Capacity Building Programme also provided bespoke, high level training opportunities to civil society organisations (CSOs) and other actors engaged in accountability focused work across Libya. LFJL devised its Adala Academy, an e-learning platform through which high profile and experienced human rights experts including a former Member of the United Nations (UN) Panel of Experts and lawyers at the ICC will provide original Arabic language lectures on documentation of serious international crimes. As well as the guest lectures, the curriculum incorporates live seminars, discussions, course work and mentoring and feedback led by LFJL's team. We are excited about being able to reach a greater number of activists by moving our training online

Advocacy and Outreach

In parallel, the Advocacy and Outreach Programme worked to advocate around the cases and research themes at the domestic, regional and international level, and conduct public outreach to raise awareness and mobilise support. This included:

- Successfully advocating for the extension of the FFM's mandate in coalition with local and international organisations through meetings, events and statements;
- Presenting the draft law on violence against women (VAW), which LFJL participated in drafting as part of a committee of 12 author experts, to the House of Representatives, key CSOs and through public outreach ahead of the progressive draft law's consideration by the parliament;
- Advocating the Libyan Political Dialogue Forum (the LPDF) on key issues such as around allegations of corruption and the need to investigate these, and on the mechanisms for selection of candidates to the appointed interim executive;
- Publishing a special season of Libya Matters marking the ten-year anniversary of the 2011 uprising through the story of lawyer and human rights activist Salwa Bugaighis, who was assassinated in 2014 for her work, and reflecting on what her life and death teach us about Libya today: the state of human rights, the battle for the rule of law and the resilience of civil society; and

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- Devising its “7 things in 7 months: A Human Rights Roadmap to Elections” campaign, which highlights to the interim government the essential steps needed before fair and free elections can be held, and monitoring progress.

Challenges

The security situation in Libya continues to be a significant challenge to sensitive aspects of LFJL’s work, with journalists, lawyers and activists, particularly those known for speaking out against violations by armed groups, murdered and disappeared during the period. The high risk of reprisals against family members still in Libya is a major obstacle to filing complaints concerning violations and international crimes.

During the year, there were the renewed attempts to close civic space and hinder the work of human rights defenders. In particular, the Civil Society Commission (the Commission) sought to require all civil society organisations to re-register and in doing so commit not to communicate or meet with any international entity without the Commission’s prior permission. Further, when seeking to comply with the request to re-register, members of LFJL’s networks were harassed, threatened and obstructed from doing so, including in some cases by members of the Commission. LFJL engaged key donors to address the actions of the Commission as a condition for funding activities in Libya.

Given the intensifying restrictions faced by civil society including by the Commission as well as armed groups, LFJL operates the Ali Nouh Fund for Human Rights Defenders which is set up so that human rights defenders can apply to receive urgent assistance if they are at risk due to their human rights work.

The Covid-19 pandemic continued throughout the financial year, impacting activities, travel and staff wellbeing. The Charity worked closely with its Trustees to put measures in place to support staff and improve flexibility. This included access to therapy, additional time off through office closures, use of leave at short notice, flexible working hours and additional breaks throughout the working day. The Charity is proud to report that it was able to navigate the pandemic without making any redundancies or reductions to salaries. Going forward, LFJL will look to integrate some of the measures implemented in response to Covid-19 into its ongoing staff well-being practices to aid it in managing, retaining and attracting staff in a way that aligns with its ethos as a progressive employer.

Organisational Activities

LFJL sought to secure funding for new project activities and additional core organisational activities over the course of the 2020-2021 period, namely:

1. Funding for new project activities - LFJL sought financial support to enable further activities to be carried out, namely a significant new project that aims to increase the resilience of Libyan civil society by strengthening the foundations on which organisations are built.
2. Support for core organisational activities - LFJL’s core support was provided by an ongoing grant from the Sigrid Rausing Trust. Contributions to overheads were also included in project grants in order to support overhead costs proportionate to the performance of related activities.
3. Donations - LFJL is a registered charity and has welcomed solicited and non-solicited private donations from individuals, which are used to support activities and vital core costs.

Objectives for 2021-22

LFJL aims to continue its efforts with regards to the promotion of human rights and the establishment of the rule of law in Libya. It intends to pursue its objectives as set out in its Memorandum and Articles of Association through the following activities:

Research and Capacity Building - The Research and Capacity Building Programme will continue to contribute to policy and civil society thinking on human rights, the rule of law, and justice issues in Libya. The programme offers precise and informed recommendations, which LFJL builds into its work and shares with stakeholders through reports, workshops, and events. The programme regularly partners with civil society organisations, Libyan lawyers and activists, and world leading academic institutions to ensure its activities reflect a diverse range of perspectives and are of the highest quality.

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Advocacy and Outreach - Alongside its own international advocacy activities, the Advocacy and Outreach Programme will continue to empower and collaborate with national NGOs so that they may also engage in such forums and pursue joint advocacy targets. The programme will continue to address the lack of public awareness of human rights principles and the value they offer through the production of informative multimedia campaigns, media materials and podcasts on human rights issues. The programme is also seeking to engage Libya's youth in discussions concerning the importance of human rights and to develop their capacity as activists.

Law - The Law Programme, formerly the Accountability and Transitional Justice Programme, will continue to grow and develop LFJL's networks and its Human Rights Archive, and advocate for the implementation of laws and policies that support accountability and a transitional justice mechanism that is objective, non-political and inclusive of all groups and communities in Libya. In particular, LFJL will engage in the national reconciliation process based on the principles of transitional justice as set out in the Roadmap agreed by the LPDF. It will also engage with the FFM to bring to light conflict related crimes and take steps towards ending impunity in line with the FFM's mandate to preserve evidence and document violations of human rights and international humanitarian law. LFJL will also continue to expand its accountability work to take on cases relating to ongoing crises for which there is currently no accountability: migrants, internally displaced persons and the missing.

Financial Review

Over the 2020-21 financial year LFJL continued to diversify its funding streams for core income by moving to generate increased income from private donations and secure contributions to overheads from project grants in order to support overhead costs proportionate to the performance of related activities. These initiatives were realised over the course of the year, as the Charity successfully engaged new project funding for its planned accountability and research work.

During the financial year, the Charity received income of £1,139,167 (2020: £813,509) and had annual expenditure of £755,839 (2020: £715,569) giving net income for the year of £383,328 (2020: £97,640).

Reserves Policy

Almost all of LFJL's funding is either in general funding for its needs over a specified period or funding restricted to a specific project. In 2016, LFJL held a strategy meeting in order to establish a reserves policy, the aim being to set aside reserves for charitable use, with approval from the Board, during periods where anticipated income drops significantly. The meeting established an initial target of one month of operating costs to be secured by the 2016 calendar year end and for LFJL to continue to review its progress towards a preliminary total reserves target 30% of annual operating costs.

LFJL seeks to contribute towards reserves from all new grant agreements where possible. As of 31 August 2021, LFJL had reserves of £253,527 (2020: £181,119), being unrestricted funds. This represents 34% of the operating costs of the year ending on that date (2020: 25%).

Going concern

In light of the level of resources and having considered requirements going forwards, the Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements which they consider to be appropriate for the period of at least 12 months from the date of signing these financial statements.

Principal Funding Sources

- The Sigrid Rausing Trust (core funding);
- The Swiss Federal Department of Foreign Affairs (Advocacy and Outreach Programme, Accountability and Transitional Justice Programme);
- Kingdom of the Netherlands Ministry of Foreign Affairs (Accountability and Transitional Justice Programme);

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- The German Federal Foreign Office (Accountability and Transitional Justice Programme); and
- The International Center for Transitional Justice (ICTJ) (Research and Capacity Building and Accountability and Transitional Justice Programmes).

Structure, governance and management

Nature of governing document

Lawyers for Justice in Libya is a company limited by guarantee, incorporated on 15 August 2011. The Charity is governed by its Memorandum and Articles of Association, as amended. It was registered as a charity with the Charity Commission on 17 May 2013. In the event of the Charity being wound up, all members present and 12 months past are required to contribute an amount not exceeding £10.

Recruitment and appointment of Trustees

The Charity currently has four trustees.

New trustees may be appointed by ordinary resolution of the members of the Charity or by a resolution of the directors of the Charity, provided that a trustee appointed by the directors must retire at the next annual general meeting and must not be taken into account by the directors who are to retire by rotation.

In any case where, as a result of death, bankruptcy or other events the Charity has no members and no directors, the Charities Commission, or its successor institution, or if no such institution exists, the personal representatives of the last member to have died have the right, by notice in writing, to appoint a person to be a director. Where two or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

Induction and training of Trustees

Incoming Trustees receive a full induction that covers the Charity's mission, values and activities; the role of Trustees; key policies; strategic plan; legal status and regulatory guidance; governance; and management.

Following appointment, all Trustees receive information regarding their responsibilities under the Charities Act which they are required to read and consent to, by means of signed declaration.

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Organisational structure

The Trustees are responsible for the overall approval of the Charity's administrative actions and conduct. Their approval is notably sought by the Executive Director prior to significant financial transactions, including in relation to employment.

The Executive Director is authorised to act in the name of the Charity and on its behalf in connection with the day-to-day management of the Charity, and to do all such acts or things as in her sole and unfettered discretion she determines are necessary, desirable or appropriate, in connection with such management.

The Executive Director was assisted in the implementation of administrative and charitable activities in the year by the Director of Operations, Heads of Programme, Senior Investigator, Finance and Development Manager, Operations Assistant, Senior Programmes Officers, Programmes Officers and a Strategic Communications Manager based in the United Kingdom and one consultant coordinator based in Libya. LFJL also engages members of its pool of Research Fellows to produce distinct pieces of research relating to their areas of expertise.

LFJL aims to run a rolling voluntary internship programme that offers recent graduates and postgraduates the opportunity to gain hands on experience with a human rights NGO. Subject to office capacity, internships are typically offered on a three month term. In addition, LFJL also uses the efforts of part-time volunteer researchers as the need arises. When relevant staff positions become available, past and present interns will be given notice of such vacancies when they are advertised publicly. This enables the organisation to grow organically and to make use of knowledge acquired during internships.

Relationship with collaborative partners

Throughout the reporting period, LFJL worked closely with several civil society organisations. The continuing support of the International Federation for Human Rights helped LFJL to benefit from this organisation's international advocacy experience and enables LFJL to undertake joint engagement activities at the Human Rights Council, the African Commission on Human and Peoples' Rights (ACHPR) and Assembly of States Parties. LFJL's relationship with the Coalition, Litigants' Group (a group of organisations litigating before the ACHPR) and Coalition of the ICC has also been extremely helpful in expanding LFJL's joint advocacy outputs. LFJL and ICTJ formed a new partnership early in 2020 in order to work on independent investigative mechanisms, accountability efforts and research into transitional justice issues in Libya.

LFJL's ongoing collaboration with anti-torture and enforced disappearance project partners REDRESS has enabled LFJL to benefit from experience in carrying out related activities, to exchange knowledge on developments in Libya freely and to carry out joint advocacy and accountability activities and hold joint training workshops.

The security situation remained unstable over the past year, with continued risk to civil society members, legal professionals and human rights activists. LFJL carefully assesses its activities in order to mitigate risks to partners, agents and Charity beneficiaries.

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Trustees' Report

Major risks and management of those risks

The Trustees have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The Trustees hold meetings on a regular basis in order to discuss significant financial, governance, operational, legal and reputational developments experienced or likely to be experienced by the Charity. During these meetings the identification of potential risks are raised. Strategies to mitigate identified risks are discussed by Trustees during these meetings and, where appropriate, resolutions are passed.

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Lawyers for Justice in Libya for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and 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 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

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.

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Trustees' Report

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

The auditors Ripe LLP are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

26 May 2022 | 19:07 BST

The annual report was approved by the Trustees of the Charity on and signed on its behalf by:

DocuSigned by:



.....F212C8255B77424.....

Andrew Balfour

Chairperson of the Board of Trustees

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

Opinion

We have audited the financial statements of Lawyers for Justice in Libya (the 'Charity') for the year ended 31 August 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 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; and
- 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 responsibilities for the audit of the financial statements section of our report. We are independent of the Charity 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

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Independent Auditor's Report to the Members of Lawyers for Justice in Libya

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where 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.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 11), the Trustees 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

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Independent Auditor's Report to the Members of Lawyers for Justice in Libya

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.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

We design procedures and tests 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, is detailed below:

We obtain an understanding of the legal and regulatory frameworks that are applicable to the entity by reviewing the Companies Act 2006 and Charities SORP - FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We make enquiries of management and those charged with governance around actual and potential litigation and claims.

We review financial statement disclosures and test to supporting documentation to assess compliance.

We audit the risk of management override of controls and evaluate the business rationale of significant transactions outside the normal course of business.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Charity audit. We remain solely responsible for our audit opinion.

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

Use of our report

This report is made solely to the charitable company's Trustees, 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 Charity's Trustees 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 its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Robert Glazer (Senior Statutory Auditor)
For and on behalf of Ripe LLP, Statutory Auditor

9A Burroughs Gardens
London
NW4 4AU

27 May 2022 | 10:10 BST
Date:.....

Lawyers for Justice in Libya

Statement of Financial Activities for the Year Ended 31 August 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

<u>SOFA for the year-ended 31 August 2021</u>	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations	3	175,832	-	175,832
Charitable activities	4	-	947,735	947,735
Other income	5	15,600	-	15,600
Total Income		<u>191,432</u>	<u>947,735</u>	<u>1,139,167</u>
Expenditure on:				
Raising funds	6	(14,892)	(38,375)	(53,267)
Charitable activities	7	(89,735)	(612,837)	(702,572)
Total Expenditure		<u>(104,627)</u>	<u>(651,212)</u>	<u>(755,839)</u>
Net income		86,805	296,523	383,328
Transfers between funds		(14,396)	14,396	-
Net movement in funds		72,409	310,919	383,328
Reconciliation of funds				
Total funds brought forward		<u>181,118</u>	<u>69,200</u>	<u>250,318</u>
Total funds carried forward	19	<u>253,527</u>	<u>380,119</u>	<u>633,646</u>

The notes on pages 21 to 34 form an integral part of these financial statements.

Lawyers for Justice in Libya

Statement of Financial Activities for the Year Ended 31 August 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

<u>SOFA for the year-ended 31 August 2020</u>	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations	3	204,204	-	204,204
Charitable activities	4	-	597,305	597,305
Other income	5	12,000	-	12,000
Total Income		<u>216,204</u>	<u>597,305</u>	<u>813,509</u>
Expenditure on:				
Raising funds	6	(25,247)	(30,507)	(55,754)
Charitable activities	7	(146,077)	(514,038)	(660,115)
Total Expenditure		<u>(171,324)</u>	<u>(544,545)</u>	<u>(715,869)</u>
Net income		44,880	52,760	97,640
Transfers between funds		22,464	(22,464)	-
Net movement in funds		67,344	30,296	97,640
Reconciliation of funds				
Total funds brought forward		<u>113,775</u>	<u>38,904</u>	<u>152,679</u>
Total funds carried forward	19	<u>181,119</u>	<u>69,200</u>	<u>250,319</u>

All of the Charity's activities derive from continuing operations during the above two periods. There were no other recognised gains or losses other than those listed above and the net income for the year.

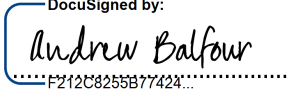
The funds breakdown for 2020 is shown in note 19.

The notes on pages 21 to 34 form an integral part of these financial statements.

Lawyers for Justice in Libya
(Registration number: 07741132)
Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	7,110	9,479
Current assets			
Debtors	15	456,178	114,678
Cash at bank and in hand	16	<u>219,089</u>	<u>270,879</u>
		675,267	385,557
Creditors: Amounts falling due within one year	17	<u>(48,731)</u>	<u>(144,717)</u>
Net current assets		<u>626,536</u>	<u>240,840</u>
Net assets		<u><u>633,646</u></u>	<u><u>250,319</u></u>
Funds of the Charity:			
Restricted income funds			
Restricted funds	19	380,119	69,200
Unrestricted income funds			
Unrestricted funds		<u>253,527</u>	<u>181,119</u>
Total funds	19	<u><u>633,646</u></u>	<u><u>250,319</u></u>

26 The financial statements on pages 17 to 34 were approved by the Trustees, and authorised for issue on
 May 2022 | 19:07 BST
 and signed on their behalf by:

DocuSigned by:

F212C8255B77424.....
 Andrew Balfour
 Chairperson of the Board of Trustees

The notes on pages 21 to 34 form an integral part of these financial statements.

Lawyers for Justice in Libya

Statement of Cash Flows for the Year Ended 31 August 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net income		383,328	97,640
Adjustments to cash flows from non-cash items			
Depreciation	6	<u>2,369</u>	<u>3,160</u>
		385,697	100,800
Working capital adjustments			
Increase in debtors	15	(341,501)	(96,220)
Increase/(decrease) in creditors	17	36,417	(12,791)
Decrease in deferred income		<u>(132,403)</u>	<u>(128,254)</u>
Net cash flows from operating activities		<u>(51,790)</u>	<u>(136,465)</u>
Net decrease in cash and cash equivalents		(51,790)	(136,465)
Cash and cash equivalents at 1 September		<u>270,879</u>	<u>407,344</u>
Cash and cash equivalents at 31 August		<u><u>219,089</u></u>	<u><u>270,879</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 21 to 34 form an integral part of these financial statements.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Charity status

Lawyers for Justice in Libya ("LFJL", the Charity), a public benefit entity and registered charity, is incorporated in England and Wales as a company limited by guarantee, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The address of its registered office is:

8 Blackstock Mews
Islington
London
N4 2BT

The principal place of business is:

Unit 30, The Studios
8 Hornsey Street
London
N7 8EG

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 1A) (effective 1 January 2015) - (Charities SORP (FRS 102 1A)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 1A) and the Companies Act 2006.

Basis of preparation

LFJL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£) and figures are shown to the nearest whole pound.

Going concern

The financial statements have been prepared on a going concern basis.

The Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements which they consider to be appropriate for the period of at least 12 months from the date of signing these financial statements.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

Income and endowments

All income is included in the Statement of Financial Activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies

Income arising from donations relates to fundraising and is credited to the Statement of Financial Activities when the criteria of entitlement and measurement have been met and receipt is probable.

Deferred income

Income is only deferred when conditions have to be fulfilled before the Charity becomes entitled to it or where the donor has specified that the income is to be expended in a future period.

Investment income

Investment income is included when receivable.

Charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to performance and specific deliverables conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when funding is received in advance of the commencement of the work being undertaken.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff costs by the time spent, floor areas, per capita or estimated usage.

Raising funds

Costs of raising funds comprise the costs incurred in attracting voluntary income and costs incurred on activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure

Governance costs principally comprise of legal fees and auditor's fees and are allocated as part of support costs, according to the SORP 2015.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees's meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are capitalised and stated at cost less depreciation.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The net of all foreign exchange gains and losses is included in Expenditure on Charitable Activities.

Fund structure

Unrestricted funds are available for use at the Trustees's discretion in furtherance of the objectives of the Charity. Unrestricted funds are donations and other income received or generated for the objects of the Charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management board for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

In 2020-21, restricted funds income received but not spent are carried forward within the funds balance. In previous years, unspent restricted income was deferred and recognised in the next year.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

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

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

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements made. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

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

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

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, which are described in this note, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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

3 Donations

	Unrestricted funds £	Total 2021 £	Total 2020 £
The Sigrid Rausing Trust	120,000	120,000	167,836
Donations	5,014	5,014	4,979
Unrestricted portion of project income	50,818	50,818	31,389
	<u>175,832</u>	<u>175,832</u>	<u>204,204</u>

4 Income from charitable activities

	Restricted £	Total 2021 £	Total 2020 £
Gift Aid tax reclaimed	774	774	-
The Swiss Confederation	(4,786)	(4,786)	169,744
Royal Kingdom of the Netherlands	(142)	(142)	73,770
Dignity	68,793	68,793	6,449
Saferworld	1,408	1,408	3,926
International Centre for Transitional Justice	108,521	108,521	88,137
The German Federal Foreign Office	713,890	713,890	184,462
International Media Support	28,426	28,426	46,480
REDRESS	25,805	25,805	24,337
International Federation for Human Rights	5,046	5,046	-
	<u>947,735</u>	<u>947,735</u>	<u>597,305</u>

5 Other income

	Unrestricted funds £	Total 2021 £	Total 2020 £
Rental income	15,600	15,600	12,000

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

6 Expenditure on raising funds

	Direct and support costs £	Total 2021 £	Total 2020 £
Allocated support costs	12,751	12,751	21,470
Staff Costs	40,516	40,516	34,284
	<u>53,267</u>	<u>53,267</u>	<u>55,754</u>

7 Expenditure on charitable activities

	Unrestricted funds £	Restricted £	Total 2021 £	Total 2020 £
Allocated support costs	37,783	115,434	153,217	103,392
Staff costs	42,495	381,674	424,169	362,053
Project expenses	1,809	109,944	111,753	176,875
Travel costs	428	961	1,389	3,476
Foreign currency (gains)/losses	(2,780)	3,054	274	1,577
Website design	-	1,770	1,770	2,742
Auditors' remuneration	10,000	-	10,000	10,000
	<u>89,735</u>	<u>612,837</u>	<u>702,572</u>	<u>660,115</u>

8 Analysis of governance and support costs

Support costs included in charitable activities expenditure

	Unrestricted funds £	Restricted £	Total 2021 £	Total 2020 £
Staff costs	720	84,770	85,490	54,500
Administration expenses	33,803	29,499	63,302	34,529
IT expenses	439	1,752	2,191	3,854
Governance costs	2,821	(587)	2,234	10,509
	<u>37,783</u>	<u>115,434</u>	<u>153,217</u>	<u>103,392</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Audit fees	10,000	10,000
Depreciation of fixed assets	2,370	3,160
	2,370	3,160

10 Trustees remuneration and expenses

During the year the Charity made the following transactions with Trustees:

£14 (2020: -) of expenses were reimbursed to Trustees during the year.

No Trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

No trustees have received any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	416,926	358,570
Social security costs	41,829	34,557
Pension costs	8,754	6,198
	467,509	399,325

The monthly average number of persons (including senior management / leadership team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Direct charitable work	9	8
Administrative	1	1
	10	9

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

The number of employees whose emoluments fell within the following bands was:

	2021 No	2020 No
£80,001 - £90,000	<u>1</u>	<u>1</u>

The total employee benefits of the key management personnel of the Charity were £140,794 (2020 - £126,239).

12 Auditors' remuneration

	2021 £	2020 £
Audit of the financial statements	<u>10,000</u>	<u>10,000</u>

13 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Fixtures and Fittings £	Computer equipment £	Total £
Cost			
At 1 September 2020	<u>16,394</u>	<u>20,300</u>	<u>36,694</u>
At 31 August 2021	<u>16,394</u>	<u>20,300</u>	<u>36,694</u>
Depreciation			
At 1 September 2020	13,179	14,036	27,215
Charge for the year	<u>803</u>	<u>1,566</u>	<u>2,369</u>
At 31 August 2021	<u>13,982</u>	<u>15,602</u>	<u>29,584</u>
Net book value			
At 31 August 2021	<u>2,412</u>	<u>4,698</u>	<u>7,110</u>
At 31 August 2020	<u>3,215</u>	<u>6,264</u>	<u>9,479</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

15 Debtors

	2021	2020
	£	£
Prepayments	2,507	-
Accrued income	445,065	106,071
Other debtors	8,606	8,607
	<u>456,178</u>	<u>114,678</u>

16 Cash and cash equivalents

	2021	2020
	£	£
Cash at bank	<u>219,089</u>	<u>270,879</u>

17 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	35,228	667
Other taxation and social security	471	471
Other creditors	3,032	1,176
Accruals	10,000	10,000
Deferred income	-	132,403
	<u>48,731</u>	<u>144,717</u>

	2021	2020
	£	£
Deferred income at beginning of year	(132,403)	(260,657)
Resources deferred in the period	-	(132,403)
Amounts released from previous periods	<u>132,403</u>	<u>260,657</u>
Deferred income at year end	<u>-</u>	<u>(132,403)</u>

18 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £8,754 (2020 - £6,198).

Contributions totalling £3,032 (2020 - £1,176) were payable to the scheme at the end of the year and are included in creditors.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

19 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2021 £
Unrestricted funds					
<i>General</i>					
General funds	181,119	191,432	(104,628)	(14,396)	253,527
Restricted funds					
The Swiss Confederation	49,191	(4,786)	(56,328)	11,923	-
Royal Kingdom of the Netherlands	4,626	(142)	-	-	4,484
National Endowment for Democracy	1,151	-	(224)	-	927
REDRESS	-	25,806	(25,039)	-	767
International Media Support	683	28,425	(26,766)	-	2,342
Saferworld	-	1,409	(3,882)	2,473	-
Dignity	594	68,793	(57,979)	-	11,408
The German Federal Foreign Office	12,955	678,967	(356,139)	-	335,783
International Federation for Human Rights	-	5,046	(1,336)	-	3,710
Route to Justice	-	773	(133)	-	640
International Centre for Transitional Justice	-	143,444	(123,386)	-	20,058
Total restricted funds	<u>69,200</u>	<u>947,735</u>	<u>(651,212)</u>	<u>14,396</u>	<u>380,119</u>
Total funds	<u>250,319</u>	<u>1,139,167</u>	<u>(755,840)</u>	<u>-</u>	<u>633,646</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2020 £
Unrestricted funds					
General					
General funds	113,775	216,204	(171,323)	22,463	181,119
Restricted					
The Swiss Confederation Foundation to Promote Open Society	22,463	169,744	(120,553)	(22,463)	49,191
Oak Foundation	1,467	-	(1,467)	-	-
Arab Human Rights Fund	61	-	(61)	-	-
Libya Transition Initiative	1,987	-	(1,987)	-	-
Royal Kingdom of the Netherlands	667	-	(667)	-	-
National Endowment for Democracy	7,093	73,769	(76,236)	-	4,626
REDRESS	2,360	-	(1,209)	-	1,151
European Endowment for Democracy	(1,456)	24,337	(22,881)	-	-
Euro-Mediterranean Human Rights Foundation	2,431	-	(2,431)	-	-
International Media Support	1,241	-	(1,241)	-	-
Saferworld	683	46,480	(46,480)	-	683
CFLI Canada	-	3,926	(3,926)	-	-
Dignity	(105)	-	105	-	-
The German Federal Foreign Office	-	6,450	(5,856)	-	594
	<u>11</u>	<u>272,599</u>	<u>(259,655)</u>	<u>-</u>	<u>12,955</u>
Total restricted funds	<u>38,903</u>	<u>597,305</u>	<u>(544,545)</u>	<u>(22,463)</u>	<u>69,200</u>
Total funds	<u><u>152,678</u></u>	<u><u>813,509</u></u>	<u><u>(715,868)</u></u>	<u><u>-</u></u>	<u><u>250,319</u></u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

Purposes of restricted funds

Restricted income received during the year was used in compliance with grant conditions for the following purposes:

Foundation to Promote Open Society

To promote human rights and the establishment of accountable, democratic structures in transitional Libya by enhancing the independence of judiciary, pursuing advocacy, and raising public awareness about laws and governing models to augment active citizen engagement.

National Endowment for Democracy, International Media Support and the Libya Transition Initiative

Contribution to promote public awareness of the value of freedom of expression in Libya, develop the capacity of key freedom of expression stakeholders and to advocate for the adherence of legal measures in Libya with international human rights law and best practices.

REDRESS, DIGNITY, and the Libyan Transition Initiative

Contribution to anti-torture and enforced disappearance activities - to promote awareness of the absolute prohibition of torture and enforced disappearance amongst all Libyans, develop the capacity of lawyers and doctors responding to the legal and rehabilitative needs of survivors of these crimes, to engage national actors to improve the adequacy of state response and policy concerning violations and to carry out strategic litigation to encourage the amendment of harmful state practice.

The Swiss Confederation

Contribution to the Advocacy and Outreach Programme - to ensure that core human rights concerns are a priority consideration during the decision making processes of domestic, regional and international institutions.

The Swiss Confederation and The Royal Kingdom of the Netherlands

Contribution to the Accountability and Transitional Justice Programme - to work with and support actors in Libya to document human rights violations and store them securely so that they may be used as evidence in future truth and reconciliation efforts.

CFLI Canada

Contribution to outreach activities aiming to foster engagement among students and young people in transitional justice and international law through a mooted competition.

The German Federal Foreign Office

Contribution to the Accountability and Transitional Justice and Advocacy and Outreach Programmes for work to promote accountability for international crimes using international mechanisms alongside efforts to build the capacity of and opportunities for grassroots partners to engage with such mechanisms.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2021

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2021 £
Tangible fixed assets	7,110	-	7,110
Current assets	295,149	380,119	675,268
Current liabilities	<u>(48,731)</u>	<u>-</u>	<u>(48,731)</u>
Total net assets	<u><u>253,528</u></u>	<u><u>380,119</u></u>	<u><u>633,647</u></u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2020 £
Tangible fixed assets	9,479	-	9,479
Current assets	316,357	69,200	385,557
Current liabilities	<u>(144,717)</u>	<u>-</u>	<u>(144,717)</u>
Total net assets	<u><u>181,119</u></u>	<u><u>69,200</u></u>	<u><u>250,319</u></u>

21 Related party transactions

There were no related party transactions in the year.

LAWYERS FOR JUSTICE IN LIBYA

England & Wales - Charity number 1152068

Accounts

Company registration number: 07741132

Charity registration number: 1152068

Lawyers for Justice in Libya

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2020

Ripe LLP
Chartered Accountants and Registered Auditors
9A Burroughs Gardens
London
NW4 4AU

Lawyers for Justice in Libya

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Lawyers for Justice in Libya

Reference and Administrative Details

Trustees	Andrew Balfour Mariam Elhadri Mervet Mhanni Lutz Oette Poonam Joshi
Key Management Personnel	Elham Saudi, Executive Director Chloe Dennis, Director of Programmes
Principal Office	Unit 30, The Studios 8 Hornsey Street London N7 8EG
Registered Office	8 Blackstock Mews Islington London N4 2BT The Charity is incorporated in England and Wales.
Company Registration Number	07741132
Charity Registration Number	1152068
Bankers	National Westminster Bank Plc 2a Charing Cross Road London WC2H 0PD
Auditor	Ripe LLP Chartered Accountants and Registered Auditors 9A Burroughs Gardens London NW4 4AU

Lawyers for Justice in Libya

Trustees' Report

The Board of Trustees (the "Board" or the "Trustees") presents its annual report and financial statements for the year ended 31 August 2020. This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' regime, and correspondingly exemption has been taken from preparing a Strategic Report.

Objectives and activities

Aims and objectives

Lawyers for Justice in Libya ("LFJL", or the "Charity") is incorporated for the public benefit to promote human rights as set out in the Universal Declaration of Human Rights (including, without limitation, by defending justice and promoting the rule of law) in Libya (and, to the extent consistent with the Charity's primary objects, in other countries) in such ways as its Trustees think fit, by all or any of (but not limited to) the following means:

- monitoring observance and abuses of human rights and facilitating the collection of evidence of abuses of human rights;
- obtaining redress for the victims of human rights abuses;
- research into human rights issues;
- educating the public about human rights;
- providing technical advice to government and others on human rights matters;
- contributing to the sound administration of human rights law and the administration of other laws in a manner consistent with human rights;
- commenting on the proposed human rights legislation and on other proposed legislation from the perspective of the promotion of human rights;
- raising awareness of human rights issues;
- promoting public support for human rights;
- promoting respect for human rights among individuals and corporations;
- international advocacy of human rights; and
- eliminating infringements of human rights.

The Charity has power to do anything which is calculated to further its objects (as set out above) or is conducive or incidental to doing so. In particular, the Charity has the power:

(i) to engage in political activities provided that the Trustees are satisfied that the proposed activities will further the purposes of the Charity to an extent justified by the resources committed and the activities are not the dominant means by which the Charity carries out its objects. These political activities may include (but are not limited to):

- a. promoting the creation, development and maintenance of a system of laws which provides protection of the rights of the individual and encourages the development of business enterprise;
- b. assisting with and promoting the establishment of new civil institutions founded on common values of liberty and equality whilst contributing to their development;
- c. representing Libyan human rights interests within various decision-making bodies including but not limited to national, international, governmental or non-governmental organisations; and
- d. assisting with and promoting the enactment and revision of laws in Libya to ensure that human rights are respected and promoting a forum for legal reform in Libya;

(ii) to provide and assist in the provision of money, materials or other help;

(iii) to organise and assist in the provision of education;

(iv) to publish books, pamphlets, reports, leaflets, journals, films, tapes and instructional matters on any media;

(v) to promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available;

Lawyers for Justice in Libya

Trustees' Report

- (vi) alone or with other organisations to seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the development and implementation of appropriate policies provided that all such activities shall be conducted on the basis of well founded, reasoned argument and shall in all other respects be confined to those which an English charity may properly undertake;
- (vii) to consult all instruments relating to human rights and private and public international law at both regional, national and international levels;
- (viii) to conduct litigation when appropriate;
- (ix) to raise funds. In doing so, the Charity must not undertake any taxable permanent trading activity and must comply with any relevant statutory regulation;
- (x) to buy, take on lease or in exchange, hire or otherwise acquire any property and to equip and maintain it for use;
- (xi) to sell, lease or otherwise dispose of all or any part on lease or in exchange, hire or otherwise dispose of all or any part of the property belonging to the Charity. In exercising this power, the Charity must comply as appropriate with sections 177-123 Charities Act 2011;
- (xii) to borrow money and to charge the whole or any part of the property belonging to the Charity as security for repayment of the money borrowed or as security for a grant or the discharge of an obligation. The Charity must comply as appropriate with sections 124-126 Charities Act 2011, if it wishes to mortgage land;
- (xiii) to co-operate with other charities, voluntary bodies and statutory authorities and to exchange information and advice with them;
- (xiv) to establish or support any charitable trusts, association or institutions formed for any of the charitable purposes included in the Objects;
- (xv) to provide loans, grants or allowances to any charitable trusts, associations or institutions or other persons included in the Objects;
- (xvi) to represent any charitable trusts, associations or institutions or other persons included in the Objects;
- (xvii) to acquire, merge with or enter into any partnership or joint venture arrangement with another charity;
- (xviii) to set aside income as a reserve against future expenditure, but only in accordance with a policy about reserves;
- (xix) to employ and remunerate such staff as are necessary for carrying out the work of the Charity. The Charity may employ or remunerate any director only to the extent that it is permitted to do so by its Memorandum and Articles of Association and provided it complies with the conditions set out in its Memorandum and Articles of Association;
- (xx) to:
 - a. deposit or invest funds;
 - b. employ a professional fund manager;
 - c. arrange for investments or other property of the Charity to be held in the name of a nominee; and
 - d. in the same manner and subject to the same conditions as the Trustees of a trust are permitted to do so by the Trustee Act 2000;
- (xxi) to provide indemnity insurance for the directors in accordance with, and subject to the conditions in, sections 189 to 190 of the Charities Act 2011; and
- (xxii) to pay out of the funds of the Charity the costs of forming and registering the charity both as a company and as a charity.

Objectives for the year

Promote the observance of human rights standards

LFJL sought to ensure that the laws, policies and activities undertaken by the Libyan state were consistent with its human rights obligations and international standards, as outlined in the Constitutional Declaration, international human rights treaties to which it is party and the Universal Declaration of Human Rights.

Lawyers for Justice in Libya

Trustees' Report

Pursue engagement in international and domestic advocacy

LFJL engaged with international and regional human rights mechanisms which support the development of state structures that fulfil, promote and protect human rights and accountability for human rights violations.

Develop the capacity of national civil society and legal actors

Following the 2011 uprising, civil society organisations experienced a huge growth in activity in Libya. However, the capacity of such groups to engage and make use of human rights mechanisms has, until very recently, been hindered by institutional disenfranchisement, which has had a significant impact on their ability effectively to enjoy, promote and protect such rights. LFJL therefore sought to increase the access of such individuals to training in human rights related issues and to encourage relevant stakeholders to make use of such knowledge effectively.

Increase public awareness of human rights related issues

LFJL sought to identify the core human rights issues which affect Libyan society and promote their discussion to increase public awareness, understanding and respect for human rights.

Strategies

LFJL works across its three programmes on Research and Capacity Building, Advocacy and Outreach and Accountability and Transitional Justice in a holistic fashion, encouraging activities to complement one another and working to grow from previous experiences in order to promote greater impact. LFJL primarily pursues its objectives through six types of activities, all of which seek to make use of the organisation's institutional legal expertise:

Research

LFJL's research aims to contribute to policy and civil society thinking on human rights, the rule of law and justice issues in Libya, and internationally, by considering Libya as a case study. LFJL's research seeks to offer precise and informed recommendations that it can action through its work and share with stakeholders through reports, workshops and events.

Capacity Building

LFJL regularly organises human rights training activities in order to provide technical assistance to key stakeholders and to assist the development of grassroots elements of Libyan civil society. It works in partnership with several like-minded organisations and individuals in order to advance human rights objectives.

Advocacy

LFJL regularly provides its opinions and advice on the impact of policies, practices, laws and standards, at both the international and national level, to encourage consistency with international human rights standards. This involves the participation of LFJL staff in various assemblies and processes of international, regional and domestic institutions, engaging in public speaking and events, and publishing commentaries and concerns on human rights developments.

Outreach

LFJL carries out numerous activities that intend to advance the knowledge and engagement of the Libyan public with human rights issues and an international audience on the Libyan situation. These activities include the release of films, podcasts and reports on human rights related issues, direct engagement through events and online activities, as well as regular press statements and Op-Eds.

Lawyers for Justice in Libya

Trustees' Report

Accountability

Through supporting accountability activities, such as strategic litigation, legal interventions, documentation, monitoring and reporting, LFJL seeks to secure opportunities for legal redress for those who have suffered as a result of human rights violations. In doing so, LFJL aims to promote the development of jurisprudence, policy and law which are consistent with, and promote, international human rights standards in order to combat the culture of impunity and ensure that all individuals in Libya can claim their rights and access justice.

Transitional Justice

Through its transitional justice initiatives, LFJL strives for remedies and reparations through legislation and state mechanisms which prioritise the rule of laws to create spaces for inclusive discussions on how to address these issues.

Public benefit

In shaping the objectives for the year and planning the Charity's activities, the Trustees referred to the guidance contained in the Charity Commission's general guidance on public benefit. The Charity believes that the activities will contribute to the following positive developments in Libyan society:

- Increased public awareness of human rights;
- The establishment of a culture where no human rights violation goes unrecognised;
- Reduced lawlessness and impunity in the country;
- Improved national legislation addressing human rights violations;
- A stronger, more resilient civil society;
- Stronger, independent and representative state institutions; and
- Increased respect for human rights, especially those of marginalised and vulnerable communities.

The Charity's aims intend to benefit:

- All sections of the Libyan public and, in particular, the most vulnerable and marginalised communities; and
- The wider international community by promoting the global advancement of human rights.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Advocacy and Outreach

Several key transitional processes saw progress during the year. The German government convened the Berlin Process in February with the aim of addressing the role of international actors in Libya's conflict. This led to a ceasefire and a multi-track international process which includes the Libyan Political Dialogue Forum (the LPDF) which is its domestic political track. On 12 February 2020 the United Nations (UN) adopted resolution 2510 which endorsed the conclusions of the Berlin Conference. The UN also established a Fact-Finding Mission (the FFM) for Libya which is tasked with preserving evidence and documenting International Humanitarian Law (IHL) and human rights violations since 2016. LFJL has dedicated its advocacy activities to calling for an independent investigative mechanism for the past three years, so this was a significant achievement. Accordingly, much of LFJL's work has been aimed at these processes, which are ongoing.

LFJL continues to advocate that transparency, vetting of participants and ensuring accountability be at the core of the conflict resolution processes and applied to all parties equally. Other aspects of LFJL's work around the processes is focused on increasing representation of grassroots and victim concerns and ensuring that human rights are prioritised and mainstreamed throughout. LFJL also advises the Berlin Process's IHL and international human rights law working group on these points.

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Meanwhile, LFJL's Advocacy and Outreach team continues to work to ensure that grassroots civil society actors are included in the discussions and meetings convened by international and regional bodies. In some ways, the ongoing pandemic has democratised advocacy. With most UN sessions currently taking place online, members of LFJL's networks have no longer been prohibited from participating by the high cost of travel and difficulties faced by Libyans in accessing visas to attend in person. During the reporting period, LFJL was able to support members of its networks to engage with Libya's ongoing Universal Period Review process as well as key advocacy meetings around the FFM.

Working remotely also meant it was possible to conduct more inclusive outreach. LFJL and OpenDemocracy convened the 'Pandemic and Human Rights in times of conflict' series in order to consider the impact of the pandemic on human rights, justice and civil society in Libya featuring a range of perspectives and voices.

LFJL launched its Arabic language podcast, Haqani, in March. The podcast focuses on the mechanisms through which a country can go from chaos and war to justice and rule of law. Meaning both "truthful" and "just" in Libyan dialect, Haqani examined questions of injustice in Libya through the prism of real stories told by the people who lived them first-hand, and discussed the law and available avenues through which to pursue justice and accountability.

LFJL's English language podcast, 'Libya Matters', hosted by Executive Director Elham Saudi and Head of Advocacy and Outreach, Marwa Mohamed, continued to respond to the lack of Libyan led accounts of the day to day reality in the country. The podcast invites the international community to consider Libya from a human rights perspective, through generating informal conversations that bring into focus under reported aspects of Libyan affairs such as the war economy, the gendered impact of the conflict and the role of the civil society. The first season explored issues of justice, human rights and the rule of law.

Research and Capacity Building

During the year, LFJL's Research and Capacity Building Programme brought together a collection of research pieces that LFJL hopes will lead to new opportunities for internationally wide social change.

In partnership with DIGNITY (the Danish Institute Against Torture) LFJL is investigating the topic of online violence, including where that could amount to torture, against women. The research has involved gathering evidence and statistics on the ground through LFJL's partners, and an academic analysis of the methods, prevalence, impact and international significance of the use of online violence against women in Libya.

With the support of the International Centre for Transitional Justice (ICTJ) LFJL has undertaken a comprehensive survey of the Libyan public's views of how to define "justice" and "accountability", and how the past (1969-2020) should be memorialised. The research findings will feed into LFJL's advocacy around the ongoing transitional processes in order to ensure that the Libyan public's views and aspirations are represented and reflected.

LFJL has been investigating incidents such as attacks on civilians, indiscriminate attacks, targeting of civil objects such as hospitals, killings of hostages and mass graves, among others, for a report on serious violations of international law since 2019. The report includes interviews with victims and visual evidence, and will be shared publicly in the coming months as well as submitted to the FFM. LFJL is also working to facilitate psychosocial support to victims of these violations.

LFJL continued to provide bespoke, responsive and practical training to its civil society partners. During the reporting period, we brought together participants from across Libya to connect them with experts and provide psychosocial support, hostile environment training, training on human rights monitoring, digital archiving and network strengthening. As a result, our partners reported feeling more able to continue monitoring, documenting and archiving evidence of human rights violations, as well as feeling more cohesive and secure as a network.

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Trustees' Report

Accountability and Transitional Justice

As an available avenue through which to pursue accountability in Libya, LFJL continues to engage with the International Criminal Court (the ICC or the Court) at different levels. In November 2019, the Court invited LFJL to participate in the hearing around Saf Gaddafi's admissibility challenge, on which LFJL had submitted an amicus curiae. During the hearing, the amici took no position as to the merits of the matters before the Court and confined its comments to the process. In doing so, the amici discussed how allowing Gaddafi's appeal, and accepting his limited time served and subsequent release under amnesty as sufficient for the Court to find double jeopardy, would deny victims' right to justice. LFJL was represented by Alison Macdonald QC, and Rupert Skilbeck of Redress (co-author) and Nada Kiswanson (then LFJL's Special Advisor on Litigation) were present as well as LFJL's Director Elham Saudi. Gaddafi's challenge was ultimately rejected.

LFJL also engaged with the ICC to encourage it to review the processes through which victims and civil society intermediaries engage with it. Currently, measures to protect, compensate and formalise the precarious role occupied by intermediaries that engage with the ICC are opaque, inconsistently applied and expose intermediaries to risk, particularly when they are working during active conflict as is the case in Libya. As well as convening and participating in a number of events on this topic, LFJL and its partners met with investigators. Meanwhile, LFJL and its networks continue to document and archive evidence of human rights violations and international crimes with the aim of pursuing accountability through international mechanisms for justice. During the year, LFJL made submissions to mechanisms including the UN Human Rights Committee, African Commission on Human and Peoples' Rights, UN Working Group on Enforced and Involuntary Disappearances, and the Special Rapporteurs on Human Rights Defenders, on the Promotion and Protection of the Right to Freedom of Opinion and Expression and on Torture and other Cruel, Inhuman and Degrading Treatment or Punishment. The submissions concerned enforced disappearance, arbitrary detention, torture and ill-treatment and human rights violations against journalists. LFJL also supported a submission to the European Court of Auditors with the Global Legal Action Network (GLAN) around the European Union's financing of detention centres in Libya. The submission called for an audit to establish if financing detention centres where abusive violations take place amounts to a breach of financial regulations and human rights obligations. Work with the International Federation of Human Rights around human trafficking intended for submission to the ICC under Article 15 of the Rome Statute is also ongoing.

Challenges

The Covid-19 pandemic has, of course, been a challenge. In Libya, there is little to no testing capacity and medical care is already stretched by the intensified conflict and shortage of basic resources. Strict lockdowns in conflict areas have forced people to remain in their homes despite the ongoing indiscriminate attacks and targeting of civilian objects. The conflict, restrictions and very limited energy and access to internet have meant it has been especially difficult to collaborate with our colleagues and partners on the ground.

As an organisation, LFJL reviewed its complete work programme in March, initially postponing in-person events and later convening them remotely. Managing a team remotely in the circumstances has been a learning curve. LFJL worked closely with its Trustees to put measures in place to support staff and improve flexibility, including access to therapy, additional time off through full office closures, and use of leave at short notice. However, there was an additional workload during this period as almost all project grants had to be amended to re-work the planned activities. Looking forward, LFJL does feel concerned that key state donors could need to divert resources away from the pools that support LFJL's work in order to focus on combatting the pandemic.

One of the opportunities that LFJL saw in the pandemic was to consider hiring team members based remotely in other jurisdictions, something that it has not felt able to explore before. However, hiring employees in other jurisdictions proved to be burdensome from a cost, administrative and risk perspective.

Organisational Activities

LFJL sought to secure funding for new project activities and additional core organisational activities over the course of the 2019-2020 period, namely:

Lawyers for Justice in Libya

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1. Funding for new project activities - LFJL sought financial support to enable further activities to be carried out, namely a significant new project that aims to increase the resilience of Libyan civil society by strengthening the foundations on which organisations are built.
2. Support for core organisational activities - LFJL's core support was provided by an ongoing grant from the Sigrid Rausing Trust. Contributions to overheads were also included in project grants in order to support overhead costs proportionate to the performance of related activities.
3. Donations: LFJL is a registered charity and has welcomed solicited and non-solicited private donations from individuals, which are used to support activities and vital core costs. Following a reduction in the Charity's unrestricted core funding grants in early 2016, its Trustees agreed at a strategy meeting to place greater emphasis on generating unrestricted income through individual private donations. Since April 2018, LFJL has worked to raise project focused grassroots crowd funding through its #routestojustice campaign, through which it will support migrants, who have been subject to human rights violations in Libya, with access to justice internationally by filing cases and submissions before international courts and human rights mechanisms.

Objectives for 2020-21

LFJL aims to continue its efforts with regards to the promotion of human rights and the establishment of the rule of law in Libya. It intends to pursue its objectives as set out in its Memorandum and Articles of Association through the following activities:

Research and Capacity Building - The Research and Capacity Building Programme will continue to contribute to policy and civil society thinking on human rights, the rule of law, and justice issues in Libya. The programme offers precise and informed recommendations, which LFJL builds into its work and shares with stakeholders through reports, workshops, and events. The programme regularly partners with civil society organisations, Libyan lawyers and activists, and world leading academic institutions to ensure its activities reflect a diverse range of perspectives and are of the highest quality.

Advocacy and Outreach - Alongside its own international advocacy activities, the Advocacy and Outreach Programme will continue to empower and collaborate with national NGOs so that they may also engage in such forums and pursue joint advocacy targets. The Advocacy and Outreach Programme will also look to expand its activities to engage with new forums. The programme will continue to address the lack of public awareness of human rights principles and the value they offer through the production of informative multimedia campaigns, media materials and podcasts on human rights issues. The programme is also seeking to engage Libya's youth in discussions concerning the importance of human rights and to develop their capacity as activists.

Accountability and Transitional Justice - The Law Programme, formerly the Accountability and Transitional Justice Programme, will continue to grow and develop LFJL's networks and its Human Rights Archive, and advocate for the implementation of laws and policies that support accountability and a transitional justice mechanism that is objective, non-political and inclusive of all groups and communities in Libya. In particular, LFJL will engage in the national reconciliation process based on the principles of transitional justice as set out in the Roadmap agreed by the LPDF. It will also engage with the FFM to bring to light conflict related crimes and take steps towards ending impunity in line with the FFM's mandate to preserve evidence and document violations of human rights and international humanitarian law. LFJL will also continue to expand its accountability work to take on cases relating to ongoing crises for which there is currently no accountability: migrants, internally displaced persons and the missing.

Lawyers for Justice in Libya

Trustees' Report

Financial Review

Over the 2019-20 financial year LFJL continued to diversify its funding streams for core income by moving to generate increased income from private donations and secure contributions to overheads from project grants in order to support overhead costs proportionate to the performance of related activities. These initiatives were realised over the course of the year, as the Charity successfully engaged new project funding for its planned accountability and research work.

During the financial year, the Charity received income of £813,509 (2019: £686,342) and had annual expenditure of £715,869 (2019: £637,992) giving net income for the year of £97,640 (2019: £48,350).

Reserves Policy

Almost all of LFJL's funding is either in general funding for its needs over a specified period or funding restricted to a specific project. In 2016, LFJL held a strategy meeting in order to establish a reserves policy, the aim being to set aside reserves for charitable use, with approval from the Board, during periods where anticipated income drops significantly. The meeting established an initial target of one month of operating costs to be secured by the 2016 calendar year end and for LFJL to continue to review its progress towards a preliminary total reserves target 30% of annual operating costs.

LFJL seeks to contribute towards reserves from all new grant agreements where possible. As of 31 August 2020, LFJL had reserves of £181,118 (2019: £113,775), being unrestricted funds. This represents 25% of the operating costs of the year ending on that date (2019: 18%).

Going concern

The Trustees have considered the impact of COVID-19 on the Charity and have made contingency arrangements for all planned and anticipated activities for the foreseeable future. The Charity's income streams are expected to remain stable.

In light of the level of resources and having considered requirements going forwards, the Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements which they consider to be appropriate for the period of at least 12 months from the date of signing these financial statements.

Principal Funding Sources

- The Sigrid Rausing Trust (core funding);
- The Swiss Federal Department of Foreign Affairs (Advocacy and Outreach Programme, Accountability and Transitional Justice Programme);
- Kingdom of the Netherlands Ministry of Foreign Affairs (Accountability and Transitional Justice Programme);
- The German Federal Foreign Office (Accountability and Transitional Justice Programme); and
- The International Center for Transitional Justice (ICTJ) (Research and Capacity Building and Accountability and Transitional Justice Programmes).

'Costs of Raising Funds' activities over the year included financial management of grants, training and recruitment, procurement, communications and engagement, and fundraising activities.

Structure, governance and management

Nature of governing document

Lawyers for Justice in Libya is a company limited by guarantee, incorporated on 15 August 2011. The Charity is governed by its Memorandum and Articles of Association, as amended. It was registered as a charity with the Charity Commission on 17 May 2013. In the event of the Charity being wound up, all members present and 12 months past are required to contribute an amount not exceeding £10.

Lawyers for Justice in Libya

Trustees' Report

Recruitment and appointment of Trustees

The Charity currently has five trustees.

New trustees may be appointed by ordinary resolution of the members of the Charity or by a resolution of the directors of the Charity, provided that a trustee appointed by the directors must retire at the next annual general meeting and must not be taken into account by the directors who are to retire by rotation.

In any case where, as a result of death, bankruptcy or other events the Charity has no members and no directors, the Charities Commission, or its successor institution, or if no such institution exists, the personal representatives of the last member to have died have the right, by notice in writing, to appoint a person to be a director. Where two or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

Induction and training of Trustees

Incoming Trustees receive a full induction that covers the Charity's mission, values and activities; the role of Trustees; key policies; strategic plan; legal status and regulatory guidance; governance; and management.

Following appointment, all Trustees receive information regarding their responsibilities under the Charities Act which they are required to read and evidence their comprehension of, and consent to, by means of signed declaration.

Organisational structure

The Trustees are responsible for the overall approval of the Charity's administrative actions and conduct. Their approval is notably sought by the Executive Director prior to significant financial transactions, including in relation to employment.

The Executive Director is authorised to act in the name of the Charity and on its behalf in connection with the day-to-day management of the Charity, and to do all such acts or things as in her sole and unfettered discretion she determines are necessary, desirable or appropriate, in connection with such management.

The Executive Director was assisted in the implementation of administrative and charitable activities in the year by the Director of Operations, Heads of Programme, Senior Programme Lead, Operations Assistant, Senior Programmes Officers, Programmes Officers and an Assistant and a Strategic Communications Manager based in the United Kingdom and one consultant coordinator based in Libya. LFJL also engages members of its pool of Research Fellows to produce distinct pieces of research relating to their areas of expertise.

LFJL aims to run a rolling voluntary internship programme that offers recent graduates and postgraduates the opportunity to gain hands on experience with a human rights NGO. Subject to office capacity, internships are typically offered on a three month term. In addition, LFJL also uses the efforts of part-time volunteer researchers as the need arises. When relevant staff positions become available, past and present interns will be given notice of such vacancies when they are advertised publicly. This enables the organisation to grow organically and to make use of knowledge acquired during internships.

Lawyers for Justice in Libya

Trustees' Report

Relationships with related parties

Throughout the reporting period, LFJL worked closely with several civil society organisations. The continuing support of the International Federation for Human Rights helped LFJL to benefit from this organisation's international advocacy experience and enables LFJL to undertake joint engagement activities at the Human Rights Council, the African Commission on Human and Peoples' Rights (ACHPR) and Assembly of States Parties. LFJL's relationship with the Coalition, Litigants' Group (a group of organisations litigating before the ACHPR) and Coalition of the ICC has also been extremely helpful in expanding LFJL's joint advocacy outputs. LFJL and ICTJ formed a new partnership early in 2020 in order to work on independent investigative mechanisms, accountability efforts and research into transitional justice issues in Libya.

LFJL's ongoing collaboration with anti-torture and enforced disappearance project partners REDRESS has enabled LFJL to benefit from experience in carrying out related activities, to exchange knowledge on developments in Libya freely and to carry out joint advocacy and accountability activities and hold joint training workshops.

The security situation in Libya remained unstable over the past year, with multiple attacks being documented against civil society members, legal professionals and human rights activists. LFJL is mindful of its public activities in Libya in order to mitigate risks to partners, agents and Charity beneficiaries.

Major risks and management of those risks

The Trustees have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The Trustees hold meetings on a regular basis in order to discuss significant financial, governance, operational, legal and reputational developments experienced or likely to be experienced by the Charity. During these meetings the identification of potential risks are raised. Strategies to mitigate identified risks are discussed by Trustees during these meetings and, where appropriate, resolutions are passed.

Covid-19

A major risk and uncertainty faced by the Charity in the period was the impact of Covid-19 on its activities. This risk was addressed by implementing measures to support staff, to revise projects to focus more on research and to attend events on-line rather than in person.

Lawyers for Justice in Libya

Trustees' Report

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Lawyers for Justice in Libya for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and 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 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

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.

Lawyers for Justice in Libya

Trustees' Report

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

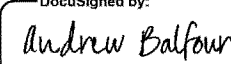
Reappointment of auditor

The auditors Ripe LLP are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the Charity on^{27 May 2021} and signed on its behalf by:

DocuSigned by:

.....F21208265B77494.....

Andrew Balfour
Chairperson of the Board of Trustees

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

Opinion

We have audited the financial statements of Lawyers for Justice in Libya (the 'Charity') for the year ended 31 August 2020, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 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; and
- 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 Charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where 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.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 12), the Trustees 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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

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

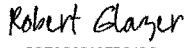
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

Use of our report

This report is made solely to the charitable company's Trustees, 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 Charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Robert Glazer (Senior Statutory Auditor)
For and on behalf of Ripe LLP, Statutory Auditor

9A Burroughs Gardens
London
NW4 4AU

28 May 2021
Date:.....

Lawyers for Justice in Libya

Statement of Financial Activities for the Year Ended 31 August 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

<i>SOFA for the year-ended 31 August 2020</i>		Unrestricted funds General £	Restricted funds £	Total 2020 £
	Note			
Income and Endowments from:				
Donations	3.	204,204	-	204,204
Charitable activities	4.	-	597,305	597,305
Other income	5.	12,000	-	12,000
Total Income		<u>216,204</u>	<u>597,305</u>	<u>813,509</u>
Expenditure on:				
Raising funds	6.	(25,247)	(30,507)	(55,754)
Charitable activities	7.	(146,077)	(514,038)	(660,115)
Total Expenditure		<u>(171,324)</u>	<u>(544,545)</u>	<u>(715,869)</u>
Net income		44,880	52,760	97,640
Transfers between funds		<u>22,464</u>	<u>(22,464)</u>	-
Net movement in funds		67,344	30,296	97,640
Reconciliation of funds				
Total funds brought forward		<u>113,775</u>	<u>38,904</u>	<u>152,679</u>
Total funds carried forward	18.	<u>181,119</u>	<u>69,200</u>	<u>250,319</u>

The notes on pages 22 to 35 form an integral part of these financial statements.

Lawyers for Justice in Libya

Statement of Financial Activities for the Year Ended 31 August 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

<i>SOFA for the year-ended 31 August 2019</i>		Unrestricted funds General £	Restricted funds £	Total 2019 £
	Note			
Income and Endowments from:				
Donations	3.	154,823	-	154,823
Charitable activities	4.	-	520,196	520,196
Other income	5.	11,323	-	11,323
Total Income		<u>166,146</u>	<u>520,196</u>	<u>686,342</u>
Expenditure on:				
Raising funds	6.	(5,316)	(17,006)	(22,322)
Charitable activities	7.	(121,443)	(494,227)	(615,670)
Total Expenditure		<u>(126,759)</u>	<u>(511,233)</u>	<u>(637,992)</u>
Net income		39,387	8,963	48,350
Transfers between funds		108	(108)	-
Net movement in funds		39,495	8,855	48,350
Reconciliation of funds				
Total funds brought forward		<u>74,280</u>	<u>30,048</u>	<u>104,328</u>
Total funds carried forward	18.	<u>113,775</u>	<u>38,903</u>	<u>152,678</u>

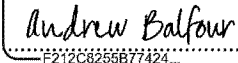
All of the Charity's activities derive from continuing operations during the above two periods. There were no other recognised gains or losses other than those listed above and the net income for the year.

The notes on pages 22 to 35 form an integral part of these financial statements.

Lawyers for Justice in Libya
(Registration number: 07741132)
Balance Sheet as at 31 August 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	14.	9,479	12,639
Current assets			
Debtors	15.	114,678	18,457
Cash at bank and in hand	16.	<u>270,879</u>	<u>407,344</u>
		385,557	425,801
Creditors: Amounts falling due within one year	17.	<u>(144,717)</u>	<u>(285,762)</u>
Net current assets		<u>240,840</u>	<u>140,039</u>
Net assets		<u>250,319</u>	<u>152,678</u>
Funds of the Charity:			
Restricted income funds			
Restricted funds	18.	69,200	38,903
Unrestricted income funds			
Unrestricted funds		<u>181,119</u>	<u>113,775</u>
Total funds	18.	<u>250,319</u>	<u>152,678</u>

The financial statements on pages 18 to 35 were approved by the Trustees, and authorised for issue on 27 May..2021.. and signed on their behalf by:

DocuSigned by:

 F212C8255B77424...
 Andrew Balfour
 Chairperson of the Board of Trustees

The notes on pages 22 to 35 form an integral part of these financial statements.

Lawyers for Justice in Libya

Statement of Cash Flows for the Year Ended 31 August 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net income		97,640	48,350
Adjustments to cash flows from non-cash items			
Depreciation	6.	<u>3,160</u>	<u>4,325</u>
		100,800	52,675
Working capital adjustments			
Increase in debtors	15.	(96,220)	(13,218)
(Decrease)/increase in creditors	17.	(12,791)	21,540
(Decrease)/increase in deferred income		<u>(128,254)</u>	<u>46,482</u>
Net cash flows from operating activities		(136,465)	107,479
Cash flows from investing activities			
Purchase of tangible fixed assets	14.	<u>-</u>	<u>(13,113)</u>
Net (decrease)/increase in cash and cash equivalents		(136,465)	94,366
Cash and cash equivalents at 1 September		<u>407,344</u>	<u>312,978</u>
Cash and cash equivalents at 31 August		<u><u>270,879</u></u>	<u><u>407,344</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 22 to 35 form an integral part of these financial statements.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2020

1. Charity status

Lawyers for Justice in Libya ("LFJL", the Charity), a public benefit entity and registered charity, is incorporated in England and Wales as a company limited by guarantee, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The address of its registered office is:

8 Blackstock Mews
Islington
London
N4 2BT

The principal place of business is:

Unit 30, The Studios
8 Hornsey Street
London
N7 8EG

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 1A) (effective 1 January 2015) - (Charities SORP (FRS 102 1A)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 1A) and the Companies Act 2006.

Basis of preparation

LFJL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£) and figures are shown to the nearest whole pound.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2020

Going concern

The financial statements have been prepared on a going concern basis.

The Trustees have considered the impact of COVID-19 on the Charity and have made contingency arrangements for all planned and anticipated activities for the foreseeable future. The Charity's income streams are expected to remain stable.

The Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements which they consider to be appropriate for the period of at least 12 months from the date of signing these financial statements.

Income and endowments

All income is included in the Statement of Financial Activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies

Income arising from donations relates to fundraising and is credited to the Statement of Financial Activities when the criteria of entitlement and measurement have been met and receipt is probable.

Deferred income

Income is only deferred when conditions have to be fulfilled before the Charity becomes entitled to it or where the donor has specified that the income is to be expended in a future period.

Investment income

Investment income is included when receivable.

Charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to performance and specific deliverables conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when funding is received in advance of the commencement of the work being undertaken.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff costs by the time spent, floor areas, per capita or estimated usage.

Raising funds

Costs of raising funds comprise the costs incurred in attracting voluntary income and costs incurred on activities that raise funds.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2020

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure

Governance costs principally comprise of legal fees and auditor's fees and are allocated as part of support costs, according to the SORP 2015.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees's meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are capitalised and stated at cost less depreciation.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2020

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The net of all foreign exchange gains and losses is included in Expenditure on Charitable Activities.

Fund structure

Unrestricted funds are available for use at the Trustees's discretion in furtherance of the objectives of the Charity. Unrestricted funds are donations and other income received or generated for the objects of the Charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management board for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2020

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

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

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

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

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

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

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2020

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, which are described in this note, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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

3. Donations

	Unrestricted funds £	Total 2020 £	Total 2019 £
The Sigrid Rausing Trust	167,836	167,836	84,753
Donations	4,979	4,979	8,545
Unrestricted portion of project income	31,389	31,389	61,525
	<u>204,204</u>	<u>204,204</u>	<u>154,823</u>

4. Income from charitable activities

	Restricted £	Total 2020 £	Total 2019 £
The Swiss Confederation	169,744	169,744	115,174
Royal Kingdom of the Netherlands	73,770	73,770	100,071
CFLI Canada	-	-	13,982
Dignity	6,449	6,449	108
Libya Transition Initiative	-	-	451
Saferworld	3,926	3,926	-
International Centre for Transitional Justice	88,137	88,137	-
The German Federal Foreign Office	184,462	184,462	274,442
European Endowment for Democracy	-	-	2,431
Euro-Mediterranean Human Rights Foundation	-	-	1,241
International Media Support	46,480	46,480	7,438
Redress	24,337	24,337	4,858
	<u>597,305</u>	<u>597,305</u>	<u>520,196</u>

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Notes to the Financial Statements for the Year Ended 31 August 2020

5. Other income

	Unrestricted funds £	Total 2020 £	Total 2019 £
Rental income	12,000	12,000	11,323

6. Expenditure on raising funds

	Direct and support costs £	Total 2020 £	Total 2019 £
Allocated support costs	21,470	21,470	22,322
Staff Costs	34,284	34,284	-
	<u>55,754</u>	<u>55,754</u>	<u>22,322</u>

7. Expenditure on charitable activities

	Unrestricted funds £	Restricted £	Total 2020 £	Total 2019 £
Allocated support costs	39,885	63,507	103,392	145,575
Staff costs	101,168	260,885	362,053	263,189
Project expenses	-	173,433	173,433	171,373
Project expenses	3,442	-	3,442	19,973
Incidental travel costs	-	1,692	1,692	389
Incidental travel costs	1,784	-	1,784	171
Website design	-	2,742	2,742	-
Foreign currency (gains)/losses	-	11,779	11,779	-
Foreign currency (gains)/losses	(10,202)	-	(10,202)	-
Auditors' remuneration	10,000	-	10,000	15,000
	<u>146,077</u>	<u>514,038</u>	<u>660,115</u>	<u>615,670</u>

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Notes to the Financial Statements for the Year Ended 31 August 2020

8. Analysis of governance and support costs

Support costs included in charitable activities expenditure

	Unrestricted funds £	Restricted £	Total 2020 £	Total 2019 £
Staff costs	7,949	46,551	54,500	66,426
Administration expenses	20,927	13,602	34,529	55,137
IT expenses	500	3,354	3,854	51
Governance costs	10,509	-	10,509	23,961
	<u>39,885</u>	<u>63,507</u>	<u>103,392</u>	<u>145,575</u>

9. Net incoming/outgoing resources

Net incoming resources for the year include:

	2020 £	2019 £
Audit fees	10,000	15,000
Depreciation of fixed assets	3,160	4,325
Operating lease payments: Land and buildings	<u>30,000</u>	<u>30,000</u>

10. Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11. Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	358,570	246,255
Social security costs	34,557	28,337
Pension costs	<u>6,198</u>	<u>3,985</u>
	<u>399,325</u>	<u>278,577</u>

The monthly average number of persons (including senior management team) employed by the Charity during the year expressed as full time equivalents was as follows:

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Notes to the Financial Statements for the Year Ended 31 August 2020

	2020 No	2019 No
Direct charitable work	8	8
Administrative	1	1
	9	9

The number of employees whose emoluments fell within the following bands was:

	2020 No	2019 No
£60,001 - £70,000	-	1
£80,001 - £90,000	1	-
	1	-

The total employee benefits of the key management personnel of the Charity were £126,239 (2019 - £88,854).

12. Auditors' remuneration

	2020 £	2019 £
Audit of the financial statements	10,000	15,000
	10,000	15,000

13. Taxation

The Charity is a registered charity and is therefore exempt from taxation.

14. Tangible fixed assets

	Fixtures and Fittings £	Computer equipment £	Total £
Cost			
At 1 September 2019	16,394	20,300	36,694
At 31 August 2020	16,394	20,300	36,694
Depreciation			
At 1 September 2019	12,107	11,948	24,055
Charge for the year	1,072	2,088	3,160
At 31 August 2020	13,179	14,036	27,215
Net book value			
At 31 August 2020	3,215	6,264	9,479
At 31 August 2019	4,287	8,352	12,639

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Notes to the Financial Statements for the Year Ended 31 August 2020

15. Debtors

	2020 £	2019 £
Accrued income	106,071	11,114
Other debtors	8,607	7,343
	<u>114,678</u>	<u>18,457</u>

16. Cash and cash equivalents

	2020 £	2019 £
Cash at bank	270,879	407,344

17. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	667	-
Other taxation and social security	471	9,137
Other creditors	1,176	968
Accruals	10,000	15,000
Deferred income	132,403	260,657
	<u>144,717</u>	<u>285,762</u>

	2020 £	2019 £
Deferred income at beginning of year	(260,657)	(214,175)
Resources deferred in the period	(133,589)	(260,657)
Amounts released from previous periods	260,657	214,175
Deferred income at year end	<u>(133,589)</u>	<u>(260,657)</u>

The charity received the income in current period which will be expended in a future period.

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Notes to the Financial Statements for the Year Ended 31 August 2020

18. Funds

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2020 £
Unrestricted					
<i>General</i>					
General funds	113,775	216,204	(171,323)	22,463	181,119
Restricted					
The Swiss Confederation	22,463	169,744	(120,553)	(22,463)	49,191
Foundation to Promote Open Society	1,467	-	(1,467)	-	-
Oak Foundation	61	-	(61)	-	-
Arab Human Rights Fund	1,987	-	(1,987)	-	-
Libya Transition Initiative	667	-	(667)	-	-
Royal Kingdom of the Netherlands	7,093	73,769	(76,236)	-	4,626
National Endowment for Democracy	2,360	-	(1,209)	-	1,151
Redress	(1,456)	24,337	(22,881)	-	-
European Endowment for Democracy	2,431	-	(2,431)	-	-
Euro-Mediterranean Human Rights Foundation	1,241	-	(1,241)	-	-
International Media Support	683	46,480	(46,480)	-	683
Saferworld	-	3,926	(3,926)	-	-
CFLI Canada	(105)	-	105	-	-
Dignity	-	6,450	(5,856)	-	594
The German Federal Foreign Office	11	272,599	(259,655)	-	12,955
Total restricted	<u>38,903</u>	<u>597,305</u>	<u>(544,545)</u>	<u>(22,463)</u>	<u>69,200</u>
Total funds	<u>152,678</u>	<u>813,509</u>	<u>(715,868)</u>	<u>-</u>	<u>250,319</u>

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Notes to the Financial Statements for the Year Ended 31 August 2020

	Balance at 1 September 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2019 £
Unrestricted					
General					
General funds	74,280	166,146	(126,759)	108	113,775
Restricted					
The Swiss Confederation Foundation to Promote Open Society	23,443	115,174	(116,154)	-	22,463
Oak Foundation	1,467	-	-	-	1,467
Arab Human Rights Fund	61	-	-	-	61
Libya Transition Initiative	1,987	-	-	-	1,987
Royal Kingdom of the Netherlands	216	451	-	-	667
National Endowment for Democracy	-	100,071	(92,978)	-	7,093
Redress	2,360	-	-	-	2,360
European Endowment for Democracy	(144)	4,858	(6,170)	-	(1,456)
Euro-Mediterranean Human Rights Foundation	-	2,431	-	-	2,431
International Media Support	-	1,241	-	-	1,241
CFLI Canada	678	7,438	(7,433)	-	683
Dignity	(20)	13,982	(14,067)	-	(105)
The German Federal Foreign Office	-	108	-	(108)	-
	<u>-</u>	<u>274,442</u>	<u>(274,431)</u>	<u>-</u>	<u>11</u>
Total restricted	<u>30,048</u>	<u>520,196</u>	<u>(511,233)</u>	<u>(108)</u>	<u>38,903</u>
Total funds	<u>104,328</u>	<u>686,342</u>	<u>(637,992)</u>	<u>-</u>	<u>152,678</u>

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Notes to the Financial Statements for the Year Ended 31 August 2020

Purposes of restricted funds

Restricted income received during the year was used in compliance with grant conditions for the following purposes:

Foundation to Promote Open Society

To promote human rights and the establishment of accountable, democratic structures in transitional Libya by enhancing the independence of judiciary, pursuing advocacy, and raising public awareness about laws and governing models to augment active citizen engagement.

National Endowment for Democracy, International Media Support and the Libya Transition Initiative

Contribution to promote public awareness of the value of freedom of expression in Libya, develop the capacity of key freedom of expression stakeholders and to advocate for the adherence of legal measures in Libya with international human rights law and best practices.

REDRESS, DIGNITY, and the Libyan Transition Initiative

Contribution to anti-torture and enforced disappearance activities - to promote awareness of the absolute prohibition of torture and enforced disappearance amongst all Libyans, develop the capacity of lawyers and doctors responding to the legal and rehabilitative needs of survivors of these crimes, to engage national actors to improve the adequacy of state response and policy concerning violations and to carry out strategic litigation to encourage the amendment of harmful state practice.

The Swiss Confederation

Contribution to the Advocacy and Outreach Programme - to ensure that core human rights concerns are a priority consideration during the decision making processes of domestic, regional and international institutions.

The Swiss Confederation and The Royal Kingdom of the Netherlands

Contribution to the Accountability and Transitional Justice Programme - to work with and support actors in Libya to document human rights violations and store them securely so that they may be used as evidence in future truth and reconciliation efforts.

CFLI Canada

Contribution to outreach activities aiming to foster engagement among students and young people in transitional justice and international law through a mooted competition.

The German Federal Foreign Office

Contribution to the Accountability and Transitional Justice and Advocacy and Outreach Programmes for work to promote accountability for international crimes using international mechanisms alongside efforts to build the capacity of and opportunities for grassroots partners to engage with such mechanisms.

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Notes to the Financial Statements for the Year Ended 31 August 2020

19. Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2020 £
Tangible fixed assets	9,479	-	9,479
Current assets	316,357	69,200	385,557
Current liabilities	<u>(144,717)</u>	<u>-</u>	<u>(144,717)</u>
Total net assets	<u><u>181,119</u></u>	<u><u>69,200</u></u>	<u><u>250,319</u></u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2019 £
Tangible fixed assets	12,639	-	12,639
Current assets	386,790	39,011	425,801
Current liabilities	<u>(285,762)</u>	<u>-</u>	<u>(285,762)</u>
Total net assets	<u><u>113,667</u></u>	<u><u>39,011</u></u>	<u><u>152,678</u></u>

20. Analysis of net funds

	At 1 September 2019 £	Cash flow £	At 31 August 2020 £
Cash at bank and in hand	407,344	(136,465)	270,879
	<u>407,344</u>	<u>(136,465)</u>	<u>270,879</u>

	At 1 September 2018 £	Financing cash flows £	At 31 August 2019 £
Cash at bank and in hand	312,978	94,366	407,344
	<u>312,978</u>	<u>94,366</u>	<u>407,344</u>

21. Related party transactions

There were no related party transactions in the year.