

GLOBAL LEGAL ACTION NETWORK (GLAN)

England & Wales · Charity number 1167733

Details

Other names GLAN

Status Registered

Legal form CIO

Registered 2016-06-20

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

Contact

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Activities

Objects: THE OBJECT OF THE CIO IS TO PROTECT AND PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNITED NATIONS CHARTER, THE UNIVERSAL DECLARATION OF HUMAN RIGHTS (UDHR) AND SUBSEQUENT CONVENTIONS, DECLARATIONS AND REGIONAL CODES OF HUMAN RIGHTS WHICH INCORPORATE THE RIGHTS CONTAINED IN THE UDHR AND THOSE SUBSEQUENT CONVENTIONS AND DECLARATIONS, AS WELL AS THROUGH CUSTOMARY INTERNATIONAL LAW) THROUGHOUT THE WORLD BY ALL OR ANY OF THE FOLLOWING MEANS:1) OBTAINING REDRESS FOR VICTIMS OF HUMAN RIGHTS ABUSES AND VIOLATIONS OF INTERNATIONAL LAW THROUGH LITIGATION;2) PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS; 3) MONITORING AND REPORTING ABUSES OF HUMAN RIGHTS;4) COMMISSIONING RESEARCH INTO THE MAINTENANCE AND OBSERVATION OF HUMAN RIGHTS;5) PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS REGARDING THE IMPLEMENTATION OF INTERNATIONAL LAW AND HUMAN RIGHTS STANDARDS THROUGH PRIMARY AND/OR SECONDARY LEGISLATION;6) CONTRIBUTING TO THE SOUND ADMINISTRATION OF INTERNATIONAL LEGAL STANDARDS AND HUMAN RIGHTS LAW THROUGH LITIGATION, ADVOCACY, TRAINING AND INFORMATION SHARING AS REGARDS HUMAN RIGHTS STANDARDS;7) COMMENTING ON THE COMPLIANCE OF PROPOSED LEGISLATION WITH INTERNATIONAL LAW AND HUMAN RIGHTS STANDARDS;8) RAISING AWARENESS AMONG LAWYERS, MEMBERS OF THE JUDICIARY AS WELL AS CIVIL SOCIETY OF INTERNATIONAL LAW AND HUMAN RIGHTS STANDARDS AND OF THEIR ENFORCEMENT THROUGH DOMESTIC LAW AND; 9) INTERNATIONAL ADVOCACY REGARDING THE EFFECTIVE ENFORCEMENT OF INTERNATIONAL LAW AND HUMAN RIGHTS THROUGH THE USE OF DOMESTIC LAW.

Activities: GLAN activities include the development of innovative legal actions across borders, challenging states and other powerful actors involved with human rights violations. We work with law schools, academics and legal practitioners to research, develop and pursue legal actions in partnership with local grassroots organisations seeking access to justice.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Ireland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,749,238	£1,393,997	£1,052,261	16
2024-03-31	£1,083,692	£1,264,158	£697,020	12
2023-03-31	£1,374,066	£833,168	£877,486	7
2022-03-31	£995,881	£1,051,751	£336,588	5
2021-03-31	£549,112	£321,824	£392,458	5

Trustees

Name	Role	Appointed
Mark Gregory Beer	Chair	2018-10-01
Gabriella Elizabeth Stefani Smith		2024-04-16
Gillian Rosemary Clare Thomas		2024-04-16
Josephine Helen Kedens Richardson		2023-11-14
Lucinda Hardwick		2020-04-21
Ruth Mary Doyle		2024-07-11
Stephen William Aulsebrook		2023-11-14

GLOBAL LEGAL ACTION NETWORK (GLAN)

England & Wales - Charity number 1167733

Accounts

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES

Mark Beer, OBE, Chair
Josephine Richardson, Treasurer
Lucinda Hardwick
Ian Matthew Kysel
Tom Macleod (resigned 16 April 2024)
Helen Moulinos (appointed 16 April 2024)
Gillian Rosemary Clare Thomas (appointed 16 April 2024)
Jo Wickens (resigned 16 April 2024)
Stephen Aulsebrook
Gabriella Elizabeth Stefani Smith (appointed 16 April 2024)
Ruth Doyle (appointed 11 July 2024)

CHARITY REGISTERED NUMBER 1167733

PRINCIPAL OFFICE

C/O Garden Court Chambers
9 Carmelite Street
London
EC4Y 0DR

CHIEF EXECUTIVE OFFICER

Gearóid Ó Cuinn

INDEPENDENT AUDITORS

Streets Audit LLP
Chartered Accountants
Registered Auditors
Potton House
Wyboston Lakes
Great North Road
Wyboston
Bedford
MK44 3BZ

BANKERS

CAF Bank
25 King Hill Avenue
West Malling
Kent
ME19 4JQ

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2024 to 31 March 2025.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The objects of the Global Legal Action Network (herein GLAN) are to protect and promote human rights (as set out in the United Nations Charter, the Universal Declaration of Human Rights ("UDHR") and subsequent Conventions, Declarations and regional codes of human rights which incorporate the rights contained in the UDHR and those subsequent conventions and declarations, as well as through customary international law) throughout the world.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'. The Trustees referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing and planning all of GLAN's activities. GLAN advances public benefit by educating others about the importance of international law and human rights' standards, and through attempting to ensure those standards are upheld by advice to governments and litigation where necessary.

b. Strategies for achieving objectives

Our world is shaped by the continued and systemic concentration of all forms of power in the hands of a few: states, multinational corporations and individuals. Those with this power are overwhelmingly located in the Global North, and their efforts to maintain and expand their power, as well as their abuse of it, overwhelming impacts, oppresses and marginalises the Global Majority – and is responsible for the devastation of our planet.

The imbalances and injustices that benefit such a tiny percentage of the global community at the expense of everyone and everything else – are born out of colonialism and other damaging ideologies and social systems of domination – in particular racism, patriarchy and neoliberalism. These and other oppressive systems shape the culture and the narratives that serve the interests of the powerful. These narratives are so entrenched and normalised that even those working in sectors aiming to tackle inequality and injustice often end up causing more harm than good.

The abuses of economic, political and military power present themselves in many ways. Among the most extreme are the climate and biodiversity catastrophe; war crimes committed with impunity, and global economic exploitation that fuels extreme poverty and inequality.

The legal system plays a central role in maintaining and enabling this imbalance of power. Rather than challenging injustice, legal systems often entrench it. In our globalised world, abuses that happen transnationally often go unchecked due to inconsistent legal systems and standards, and weak enforcement mechanisms that allow powerful actors to escape accountability entirely.

GLAN is not separate from these systems. Like many organisations in our field, our team is disproportionately made up of people from white and privileged backgrounds. This limits our perspective and our ability to challenge the very power structures we aim to confront.

We are committed to change, both in how we use the law and in how we operate as an organisation. Real accountability and justice require us to confront our own position within these systems, and to work differently. We are committed to centring the voices of those most affected by harm, transforming legal thinking, and building a more just and inclusive legal practice.

c. Activities undertaken to achieve objectives

The charity aims to achieve these objectives by all or any of the following means:

- challenge powerful actors involved in human rights violations and systemic injustice;
- disrupt the transnational systems that generate profit from harm;
- work with affected communities to pursue innovative legal actions across borders;
- seek accountability for powerful actors committing war crimes, or those who facilitate or profit from them;
- develop innovative methodologies to transform open source information into evidence that can be used in court;
- promote and train stakeholders in legal methodologies; and
- advocate for the adoption and application of international human rights laws.

d. Main activities undertaken to further the Charity's purposes for the public benefit

Our global economic system is composed of two distinct realities. When it comes to generating profits for the powerful, commodities and capital move across borders with ease, especially when this concerns the extraction of wealth from the Global South. Poorer communities face a completely different set of circumstances, characterized by immobility, where things like pollution, violence and injustice stubbornly haunt their everyday space. Our international systems, be they economic, political or legal, do very little to stop this. In fact, they assist. This is what is contributing to the human and ecological catastrophes that we find ourselves facing.

GLAN was established to counter the impunity enjoyed by powerful states and corporations who leverage borders and international systems to their advantage, as they hide their wealth, evade responsibilities and dodge accountability. This is why we are supporting affected communities to fight for justice across borders. GLAN provides the necessary platform to identify and develop legal strategies by combining legal and investigatory expertise.

ACHIEVEMENTS AND PERFORMANCE

a. Main achievements of the Charity

A short summary of major ongoing activity since the last Annual Report includes:

Uyghur Forced Labour UK Action

In May 2024 the Court of Appeal handed down a landmark judgment in the World Uyghur Congress (WUC) case against the UK's National Crime Agency (NCA). Supported by GLAN, WUC had provided evidence that cotton from Xinjiang was produced using forced labour, but the NCA refused to investigate. The Court of Appeal overturned that decision, finding the NCA had misapplied the law. It clarified that authorities do not need to identify a specific shipment of tainted goods before opening an investigation, and that simply paying market value does not "wash" goods of their criminal origins.

The ruling in this strategic case is highly significant. It confirms that UK money laundering laws can apply to goods made with forced labour in complex supply chains, lowers the bar for opening investigations, and places businesses and enforcement agencies under greater pressure to act. In effect, it expands the scope for accountability where trade is linked to human rights abuses. This landmark win will have massive consequences for high street retail giants trading and importing forced labour goods, confirming they are now exposed to legal risk. If a company knowingly or with suspicion imports goods which have been made in criminal circumstances – such as through forced Uyghur labour – they could be prosecuted under the Proceeds of Crime Act for trading criminal property.

Challenging NSO Spyware Hacking of Human Rights Defenders

In September 2024, GLAN filed a criminal complaint with the Metropolitan Police on behalf of four UK-based human rights defenders whose phones were allegedly hacked between 2018 and 2020 using the Pegasus spyware. The complaint names five accused parties – including NSO Group (an Israeli cyber-surveillance firm) and associated companies – for their roles in facilitating unlawful surveillance by authoritarian states (notably Saudi Arabia, UAE, and Bahrain).

GLAN supported by independent forensic experts, uncovered evidence linking the targeted intrusions to misuse of the Pegasus software. The legal action seeks to hold both the spyware vendors and the state actors who employed it accountable under UK law (e.g. via the Computer Misuse Act). This case aims to establish legal consequences for the unchecked use of powerful spyware by repressive governments, especially against activists in exile.

EU Fuelling Methane Emissions

Methane is one of the fastest ways to slow global warming – cutting it delivers rapid climate benefits because it is over 80 times more potent than CO₂ in the short term. The European Union has failed to limit gas imports linked to significant, dangerous methane emissions. In October 2024, GLAN filed a case with the Court of Justice of the European Union challenging this inaction. The case is the first in Europe to focus on the human rights obligations of States in relation to methane emissions, which scientists say need to be reduced rapidly to limit global warming to 1.5°C. This first-of-kind legal action underscored the urgent need for immediate action on Europe's fossil fuel supply in order to protect human rights from irreversible climate impact. In April 2024, we also submitted a "Request for Internal Review" under the EU's Aarhus Regulation to the European Commission, targeting a tender issued by it under Aggregate EU.

Documenting violations of international law in war

GLAN continues to develop a pioneering methodology for using online open source information for generating legally viable evidence. This methodology has been deployed in the context of seeking accountability for war crimes committed in Yemen and Ukraine. Since the last report GLAN's methodology has been used by key stakeholders involved in war crime investigations.

Protecting communal land rights in Barbuda

Following the landmark win in the Privy Council in February 2024, where it was established that Barbudan land defenders had 'standing' to challenge the development, there has been a year of events and media coverage, with GLAN colleagues contributing to and facilitating webinars, podcasts, press, conferences and events. Most importantly we are continuing legal work in support of local self-determination.

In April 24, on behalf of our grassroots partner the Barbuda Land Rights and Resources Committee (BLRRC), GLAN filed an urgent request to the Inter-American Commission for Human Rights seeking precautionary measures to halt the central government's plans to fully abolish the Barbudan's communal land ownership. In December 2024 our case, spearheaded by Barbudan fisherman George Jeffery, challenged the authorities bypassing planning laws and failing to protect the fragile ecosystem near a renowned Frigatebird sanctuary. Frigatebirds are a critically endangered species and are the national bird of Antigua and Barbuda.

GLAN is honoured to collaborate with the Stronger Caribbean Together Network, a powerhouse of academics and activists who are opposing disaster capitalism across the Caribbean region. This partnership has allowed us to engage with and learn from inspiring grassroots communities and organisers in various Caribbean countries, including Belize, Colombia, Cayman Islands, Dominica, Grenada, Guyana, Haiti, Jamaica, Puerto Rico, and our partners in Barbuda.

UK Weapons Sales to Israel

GLAN and Palestinian human rights organisation Al Haq took the UK government to Court to suspend all weapons export licences to Israel. Under the government's Strategic Licensing Criteria, weapons may not be exported where there is a clear risk they might be used in violations of international law. We submitted several requests to the UK Secretary of State calling for arms sales to be suspended, after our requests were repeatedly ignored, we have escalated our case to the UK High Court, demanding an expedited hearing given the urgency of the situation. Our final filing was submitted on 21 March 2025, with a confirmed hearing date for 13th – 16th May 2025.

London Metal Exchange and dirty metals

Since filing in January 2024, GLAN and co-claimant the London Mining Network, continue our work to progress legal action at the UK High Court against the London Metal Exchange (LME). Our case details compelling evidence of metals traded on the LME that are the proceeds of environmental crime, in particular copper extracted from the Grasberg mine in West Papua. The LME's policies do nothing to prevent these metals being traded on its Exchange and we are asking the Court to stop this violation of UK law.

The Transnational Legal Consortium (TLC)

Biodiversity hotspots are facing unprecedented destruction driven by global demand for agricultural and mineral commodities. Multinational corporations in agribusiness and extractive industries, enabled by financial institutions and economic service providers (ESPs), are fuelling deforestation, climate degradation, and human rights abuses. These harmful practices are legitimised and sustained by global financial systems that profit from illegality and thrive on impunity, all while driving ecological devastation and undermining the rights and livelihoods of local and Indigenous communities.

During Spring 2024, GLAN began spearheading the creation of Transnational Legal Consortium (TLC), is a collaboration bringing together lawyers, investigators and advocacy organisations to strategically coordinate efforts to protect the Brazilian Amazon and other biodiversity hotspots. We do this by working with local and Indigenous communities to secure evidence that can be used to challenge the wrongdoers and their international enablers through coordinated legal action in multiple countries.

b. Key performance indicators

Given the complexity of GLAN's work, we are eager to refine our approach to measuring and evaluating our impact more accurately, with this being a key focus over the next three years.

KPIs we work to:

Case outcomes:

Success in terms of court judgments or settlements.

Litigation Progress:

Monitoring the progress of the legal proceedings and compliance with timelines.

Legal Precedent:

The establishment of favourable legal precedents that can be used in future cases.

Policy Changes:

Influencing changes in laws, regulations, or policies as a result of litigation.

Community Awareness:

The extent to which the litigation raises awareness about the underlying issues within the community.

Public Perception:

Monitoring public opinion and perception changes regarding the issues at hand.

Client impact:

Achieving the specific objectives outlined by the client or affected community.

Cost effectiveness & resource utilisation:

Evaluating the efficiency of resource allocation in terms of time, money, and human power and ensuring that resources are used effectively to achieve the intended outcomes.

Coalition Building:

Building alliances with other organisations and stakeholders to strengthen the impact.

Media Coverage:

Assessing the extent of media coverage and its influence on public opinion.

Sustainability:

Examining the long-term sustainability of the outcomes achieved.

Behavioural Change:

Measuring any positive changes in behaviour or practices related to litigated issues.

Strategic Flexibility:

The ability to adapt and adjust legal strategies based on changing circumstances.

Legal Empowerment:

Assessing the degree to which litigation empowers individuals and communities.

c. Factors relevant to achieve objectives

Legal actions attempt to secure compliance with legal standards relevant to the enjoyment and protection of human rights standards.

d. Fundraising activities and income generation

GLAN's income is sourced from grant giving trusts and foundations and voluntary donations from individuals in the form of direct donations and through public online crowdfunding campaigns.

Our fundraising strategy poses no risk to vulnerable people and we have a Fundraising Policy, Safeguarding Policy & Ethical Fundraising Policy in place. We employ professional fundraisers to lead our income generation and ensure our activities are compliant with the Code of Fundraising Practice and UK law. GLAN does not employ third-party fundraisers and suitable measures are in place to ensure we handle personal information in a manner compliant with GDPR. GLAN has received no complaints in regard to fundraising.

FINANCIAL REVIEW

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

GLAN's Reserves Policy was reviewed and ratified by the Trustees in April 2024.

The Trustees considered GLAN's contractual obligations to staff and others, as well as the uncertainty of future income, when finalising a Reserves Policy.

Our objective is to ensure GLAN can operate for a reasonable period without significant income (even if that is a timing issue) in order to honour our obligations to staff and service providers. The policy states that a reasonable level of unrestricted funds held in reserves should be three months costs.

The calculation of the required level of reserves includes the following considerations:

- Risks associated with each stream of income and expenditure being different from that budgeted.
- Planned activity level.
- Organisation's commitments.

For year end 2024/25, our total funds were £1,052,261 (2024: £697,020). This is comprised of unrestricted funds of £339,217 (2024: £106,328) and restricted funds of £713,044 (2024: £590,692). In 2024/25, three months running costs were £348,499. This means that at the end 24/25 GLAN had 97% of our reserves target position. GLAN will look to build the remaining reserves in 26/27.

c. Principal risks and uncertainties

The Board of Trustees regularly undertakes a major risks analysis which enables the organisation to identify any major risks it faces and to agree the actions needed to minimise or mitigate such risks.

d. Financial risk management objectives and policies

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

A significant financial risk facing GLAN is the possibility of material adverse costs judgements being made against us. This is recorded on the risk register and monitored.

GLAN deals in multiple currencies and is therefore subject to fluctuations over the foreign exchange rate, as all cash is currently held in £ sterling. As the size and complexity of the organisation grows, a Foreign Currency Policy will be implemented to reduce risk.

General Data Protection Regulations (GDPR) Policy has had an effect on most charities since its introduction. GLAN continues to obtain permission from individuals to be able to process their personal data. Our databases allow personal data to be securely stored and to prevent breaches of information.

e. Principal funding

Financially GLAN has had an excellent year.

Gross income secured was £1,749,238 against a target of £1,395,830. Notably unrestricted income secured was £518,166 against a target of £415,000, making up 30% of GLAN's income against a target of 20%. Funding has been received from multiple sources of which can be seen within the statement of funds.

Our progress with Individual giving has been transformation with income increased by almost 700% to £728,000, showing strong early results from our investment in this income stream. While grant funding remains core for GLAN (57%), our goal to diversify income sources is on track enhancing financial resilience.

GLAN's unrestricted expenditure for the year was broadly in line with budget expectations, with two notable exceptions: professional subscriptions and software and website costs. These areas reflected emerging priorities identified during the year, and Board approval was secured before any commitments were made. To accommodate this shift, we proactively reduced spending in other areas. Both cost lines have now been incorporated into the FY 25/26 budget.

Staff recruitment costs also exceeded initial projections, primarily due to the need to fill key roles via agency support. As with the other adjustments, we sought Board approval and offset the additional expense through savings elsewhere. These costs from FY 24/25 have been factored into the planning for FY 25/26.

We're pleased to report that our year-end surplus is slightly higher than anticipated, bringing us closer to the Reserves Policy target we aim to reach by 2027. Going into FY 25/26, our Restricted Funds brought forward will be £713,044 whilst our Unrestricted funds brought forward will be £339,217. We also have over £800,000 secured or in pledges for next financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Global Legal Action Network is a registered charity, number 1167733, and is constituted under a CIO-Foundation amended 12 July 2023.

The governance of the Charity is the responsibility of the Trustees who are appointed under the terms of the Trust deed.

b. Methods of appointment or election of Trustees

Under the constitution every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New Trustees are inducted by the other Board members and by the Executive Director. Trustees are encouraged to undertake appropriate training in order to facilitate their understanding of the role. Trustees are recruited by open recruitment processes following a skills assessment to ensure that the Trustees as a body can continue the effective oversight of the organisation.

c. Organisational structure and decision-making policies

GLAN was set up as a charity in 2016 and initially relied on a core group of volunteers, with the first staff being employed in 2018. Since then, the organisation has grown cautiously as its workload has expanded and

by March 2025 GLAN employed an average of 16 staff members, including; the Director, seven employees whose work was legally based, a fundraising and communications team of three, a Finance Manager, a Chief Operations Officer and an Operations Manager. For their part, the Trustees guide GLAN's growth in a way that is consistent with our charitable objectives. Within a short space of time GLAN has found new pathways for the international protection of human rights, quickly developing a diverse set of ground-breaking transnational legal strategies. These actions fall within the following themes of: Abuses in value chains, Accountability for international crimes and Climate change litigation.

d. Policies adopted for the induction and training of Trustees

GLAN requires all Trustees to complete The Institute of Chartered Accountants in England and Wales (ICAEW) Trustee training modules. These online training modules offer an excellent overview of charity trustees' legal and financial responsibilities, as well as their strategic and operational considerations.

e. Related party relationships

The Trustees complete an eligibility declaration, conflict of interest declaration and a declaration of Trustee's interests upon appointment, annually thereafter. A register for the latter two are maintained. At the start of each Board meeting Trustees are asked to self-declare any further conflicts of interest and responses are minuted. There is guidance on what constitutes a conflict of interest in the Trustee Handbook.

PLANS FOR FUTURE PERIODS

In the year ahead, GLAN will deepen its focus on the intersection of environmental and human rights harms, working to develop a more integrated and collaborative approach to transnational litigation. We aim to strengthen coordination between lawyers, investigators, and affected communities to maximise impact across the legal interventions we pursue. As the crisis in the Middle East escalates, we will also concentrate efforts on gathering robust evidence of war crimes and advancing accountability for the ongoing violations of international law.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 26 November 2025 and signed on their behalf by:



Mark Beer, OBE
(Chair of Trustees)



Josephine Richardson
(Treasurer)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GLOBAL LEGAL ACTION NETWORK

OPINION

We have audited the financial statements of Global Legal Action Network (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources 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 Charities Act 2011.

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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 financial statements are authorised for issue.

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

OTHER INFORMATION

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

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which 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.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

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.

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

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

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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 Auditors' 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 charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Streets Audit LLP

Chartered Accountants
Registered Auditors

Wyboston Office
Potton House
Wyboston Lakes
Great North Road
Wyboston
Bedford
MK44 3BZ

Date: 17 December 2025

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	NOTES	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME FROM:					
Grants and donations	3	1,231,072	515,394	1,746,466	1,081,575
Investments	4	–	2,772	2,772	2,117
Total income		1,231,072	518,166	1,749,238	1,083,692
EXPENDITURE ON:					
Charitable Activities	5	1,048,292	345,705	1,393,997	1,264,158
Total expenditure		1,048,292	345,705	1,393,997	1,264,158
Net income/(expenditure)		182,780	172,461	355,241	(180,466)
Transfers between funds	13	(60,428)	60,428	–	–
Net movement in funds		122,352	232,889	355,241	(180,466)
RECONCILIATION OF FUNDS:					
Total funds brought forward		590,692	106,328	697,020	877,486
Net movement in funds		122,352	232,889	355,241	(180,466)
Total funds carried forward		713,044	339,217	1,052,261	697,020

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 – 27 form part of these financial statements.

BALANCE SHEET

AS AT 31 MARCH 2025

	NOTES	2025 £	2024 £
Fixed Assets			
Tangible assets	10	12,575	4,218
Current assets			
Debtors	11	55,255	-
Cash at bank in hand		1,078,599	791,448
		1,133,854	791,448
Current liabilities			
Creditors: amounts falling due within one year	12	(94,168)	(98,646)
Net current assets		1,039,686	692,802
Total assets less current liabilities		1,052,261	697,020
Total net assets		1,052,261	697,020
Charity funds			
Restricted funds	13	713,044	590,692
Unrestricted funds	13	339,217	106,328
Total funds		1,052,261	697,020

The financial statements were approved and authorised for issue by the Trustees on 26 November 2025 and signed on their behalf by:

Mark Beer

Mark Beer, OBE
(Chair of Trustees)

J Richardson

Josephine Richardson
(Treasurer)

The notes on pages 14 – 27 form part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	294,526	(203,552)
Cash flow from investing activities		
Dividends, interests and rents from investments	2,772	2,117
Purchase of tangible fixed assets	(10,147)	(4,089)
Net cash provided by investing activities	(7,375)	(1,972)
Cash flows from financing activities		
Net cash provided by financing activities	–	–
Change in cash and cash equivalents in the year	287,151	(205,524)
Cash and cash equivalents at the beginning of the year	791,448	996,972
Cash and cash equivalents at the end of the year	1,078,599	791,448

The notes on pages 14 – 27 form part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. GENERAL INFORMATION

As set out in the Trustee's report, Global Legal Action Network is an registered charitable incorporated organisation in England & Wales. The principal office of the charity is C/O Garden Court Chambers, 9 Carmelite Street, London, EC4Y 0DR.

These financial statements have been prepared in sterling, which is the functional currency of the entity.

The principal objective of the charity is to provide legal advice and action across borders, challenge states and powerful actors involved with human rights violations and systemic injustice.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Global Legal Action Network 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.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. GLAN's Board and Director have examined the financial stability, governance and management, strategic planning, increase funding diversity and effective risk management when making this conclusion. No material uncertainties are known to exist and for this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Donations are included in the Statement of Financial Activities on a receivable basis.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Staff costs are allocated between direct and support on the best estimate of staff time.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment – 20% straight-line

2.7 Debtors

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

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

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

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. This does not include Irish pension.

2.12 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM GRANTS AND DONATIONS

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	381,944	330,394	712,338	104,722
Grants	849,128	185,000	1,034,128	976,853
	1,231,072	515,394	1,746,466	1,081,575
<i>Total 2024</i>	<i>935,193</i>	<i>146,382</i>	<i>1,081,575</i>	

4. INVESTMENT INCOME

	Unrestricted Funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest received	2,772	2,772	2,117

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

SUMMARY BY FUND TYPE

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total funds 2025 £	Total funds 2024 £
Human Rights Protection	1,048,292	345,705	1,393,997	1,264,158
<i>Total 2024</i>	<i>1,083,062</i>	<i>181,096</i>	<i>1,264,158</i>	

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Human Rights Protection	1,008,963	385,034	1,393,997	1,264,158
<i>Total 2024</i>	<i>1,072,701</i>	<i>191,457</i>	<i>1,264,158</i>	

ANALYSIS OF DIRECT COSTS

	Total funds 2025 £	Total funds 2024 £
Staff costs	611,447	483,271
Consultancy costs	217,312	268,268
Legal fees	116,976	221,767
Travel and project costs	56,946	98,696
Other staff costs	6,282	699
Total 2024	1,008,963	1,072,701

ANALYSIS OF SUPPORT COSTS

	Total funds 2025 £	Total funds 2024 £
Staff costs	200,010	106,518
Depreciation	1,790	837
Advertising and marketing	22,420	19,663
Rent	9,103	2,206
Insurance	1,062	4,350
Postage and stationery	3,136	506
Information technology	62,701	13,918
Training and development	26,138	25,581
Legal and professional	46,881	2,546
Bank charges and interest	1,784	2,192
Sundry	1,309	60
Governance costs	8,700	13,080
Total 2025	385,034	191,457

During the year the charity undertook an exercise to split out direct and support costs. This resulted in reanalysis of prior year balances.

7. AUDITORS' REMUNERATION

The auditors' remuneration amounts to an auditor fee of £9,000 (2024 - £9,000), and advisory services of £- (2024 - £4,080).

8. STAFF COSTS

	2025 £	2024 £
Wages and salaries	741,172	531,637
Social security costs	57,995	50,369
Contribution to defined contribution pension schemes	12,290	7,783
	811,457	589,789

The Charity had not made any redundancy or termination payments during the year.

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Project staff	14	10
Admin staff	2	2
	16	12

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	2	0

The remuneration of GLAN's 5 key management personnel (2024: 5) during the period was £271,174 (2024: £290,103).

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

10. TANGIBLE FIXED ASSETS

	Computer equipment £
Cost or valuation	
At 1 April 2024	5,376
Additions	10,147
At 31 March 2025	15,523
Depreciation	
At 1 April 2024	1,158
Charge for the year	1,790
At 31 March 2025	2,948
Net book value	
At 31 March 2025	12,575
At 31 March 2024	4,218

11. DEBTORS

	2025 No.	2024 No.
Other debtors	40,000	-
Prepayments and accrued income	15,255	-
	55,255	-

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 No.	2024 No.
Trade creditors	24,656	42,521
Other taxation and social security	-	5,605
Other creditors	3,512	-
Accruals	66,000	50,520
	94,168	98,646

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General funds					
General Fund	106,328	518,166	(345,705)	60,428	339,217
Total Unrestricted Funds	106,328	518,166	(345,705)	60,428	339,217
Restricted funds					
11th Hour	-	30,857	(10,097)	-	20,760
Anonymous	2	353,553	(99,262)	(60)	254,233
Avaaz	100,540	-	(96,954)	(3,586)	-
Choose Love	-	15,058	(15,058)	-	-
Community Foundation Ireland	-	41,635	(4,480)	-	37,155
Crowdfunding – UK Arms Litigation	50,379	80,516	(120,418)	-	10,477
Crowdfunding – Challenging Barbudan land grabs	7,899	8,795	(21,207)	-	(4,513)
Crowdfunding – Climate case	68,253	1,227	(51,245)	23,000	41,235
Crowdfunding – Global Finance, Trade & Supply Chains	1,637	2,523	-	-	4,160
Crowdfunding	29	-	(28)	(1)	-
Digital Freedom Fund	(7,707)	-	2,687	5,020	-
Eko	-	27,000	(27,000)	-	-

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
EUAM	-	3,188	(3,188)	-	-
Evan Cornish Foundation	5,227	-	(5,227)	-	-
Frederick Mulder Foundation	19,545	20,000	(39,434)	-	111
Institute for Governance & Sustainable Development	10,006	26,743	(36,749)	-	-
Joffe Charitable Trust	10,261	-	(8,469)	-	1,792
Lifes2good Foundation	86,056	181,974	(181,365)	-	86,666
Lighthouse	-	-	4,869	(4,869)	-
Linbury Trust	-	59,000	-	-	59,000
Mark Leonard Trust	-	75,000	(39,779)	-	35,221
Sadaka	3,354	8,180	(3,354)	-	8,180
The Aurora Trust	(27,309)	130,000	(42,554)	-	60,137
The Climate Change Collaboration	97,969	18,000	(50,371)	(65,598)	-
The Department for Women and Gender Equality Canada	23,480	-	-	-	23,480
The Foundation to Promote Open Society	51,000	-	(50,829)	(171)	-
Anonymous Fund	89,673	30,957	(34,418)	(11,744)	74,468
Foundation for International Law for the Environment	-	51,201	(51,201)	-	-
The Sunrise Project	-	22,197	(22,156)	-	41
Trócaire	391	4,265	(4,214)	-	442
United Methodist Church	7	-	2,226	(2,233)	-
Wallace Global	-	39,203	(39,203)	-	-
World Council of Churches	-	-	186	(186)	-
Total Restricted Funds	590,692	1,231,072	(1,048,292)	(60,428)	713,044
Total of funds	697,020	1,749,238	(1,393,997)	-	1,052,261

We receive restricted funds from charitable trusts, foundations and individuals towards specific areas of our work which fulfil our mission of working with affected communities to pursue innovative legal actions across borders that challenge powerful actors involved in human rights violations and systemic injustice.

These funds span key thematic areas:

Environmental and Climate Change

We received restricted funding to support the development of legal strategies challenging states and powerful actors who are contributing to environmental harms, land grabs and climate change which are subsequently impacting human rights of affected communities. Funders of this thematic focus area include: Aurora Trust, Avaaz, Frederick Mulder Foundation, Foundation for International Law for the Environment, Institute for Governance & Sustainable Development, The Mark Leonard Trust, The Foundation to Promote Open Society, Wallace Global Fund and restricted individual donations given through crowdfund campaigns and directly.

Accountability for Atrocity Crimes

Restricted funding in this area allows us to develop new evidentiary standards to support international war crime investigations, to challenge the international arms trade and to explore litigation strategies to challenge unlawful occupation in conflict settings. Funders of this thematic focus area include: Avaaz, Digital Freedom Fund, Eko, Frederick Mulder Foundation, Sadaka and anonymous and restricted individual donations given through crowdfund campaigns and directly.

Abuses in Value Chains

We receive restricted funds to challenge abuses in value chains and the economic enablers that facilitate human rights abuse and environmental harm. Funders of this thematic focus area include: 11th Hour, Aurora Trust, Choose Love, Community Foundation Ireland, The Department for Women and Gender Equality Canada, Evan Cornish Foundation, Lifes2good Foundation, The Sunrise Project, Trócaire and restricted individual donations given through crowdfund campaigns and directly.

Central Services

We receive funding restricted to central support services. Funders in this area include: Joffe Charitable Trust and The Linbury Trust.

Negative funds relate to projects which started in the year with funding received subsequent to the year-end.

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Fund	129,704	148,499	(181,096)	9,221	106,328
Restricted funds					
Anonymous	596	2,686	(3,342)	62	2
Avaaz	279,725	198,659	(377,844)	-	100,540
Challenging Barbudan land grabs	8,724	8,821	(9,646)	-	7,899
Crowdfunding- Climate case	113,963	30,923	(76,633)	-	68,253
Crowdfunding- OSINT ¹	1,870	412	(2,253)	-	29
Crowdfunding - Global Finance, Trade & Supply Chains	-	10,037	(8,400)	-	1,637
Crowdfunding - War & Occupation	-	52,119	(1,740)	-	50,379
Digital Freedom Fund	15,957	-	(23,664)	-	(7,707)
Evan Cornish Foundation	-	10,000	(4,773)	-	5,227
Foundation to Promote Open Society	-	18	-	-	18
Frederick Mulder Foundation	-	25,000	(5,455)	-	19,545
Institute for Governance & Sustainable Development	24,004	-	(13,998)	-	10,006
Joffe Charitable Trust	5,177	33,000	(27,916)	-	10,261
Lifes2good Foundation	-	219,704	(134,179)	531	86,056
Sadaka	3,770	-	(416)	-	3,354
The Aurora Trust	-	-	(27,309)	-	(27,309)
The Climate Change Collaboration	111,334	176,000	(189,365)	-	97,969
The Department for Women and Gender Equality Canada	-	23,480	-	-	23,480
The Foundation to Promote Open Society	144,715	-	(93,733)	-	50,982
Anonymous Fund	2,329	136,009	(48,665)	-	89,673

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
The Joseph Rowntree Charitable Trust	1,429	-	(1,429)	-	-
The Sunrise Project	19,871	-	(19,871)	-	-
Trócaire	4,318	-	(3,927)	-	391
United Methodist Church	-	7	-	-	7
We Have the POWER ²	10,000	-	-	(10,000)	-
World Council of Churches	-	8,318	(8,504)	186	-
	747,782	935,193	(1,083,062)	(9,221)	590,692
Total of funds	877,486	1,083,692	(1,264,158)	-	697,020

14. SUMMARY OF FUNDS

SUMMARY OF FUNDS – CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
General funds	106,328	518,166	(345,705)	60,428	339,217
Restricted funds	590,692	1,231,072	(1,048,292)	(60,428)	713,044
	697,020	1,749,238	(1,393,997)	-	1,052,261

SUMMARY OF FUNDS – PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
General funds	129,704	148,499	(181,096)	9,221	106,328
Restricted funds	747,782	935,193	(1,083,062)	(9,221)	590,692
	877,486	1,083,692	(1,264,158)	-	697,020

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	12,575	12,575
Current assets	724,561	409,293	1,133,854
Creditors due within one year	(11,517)	(82,651)	(94,168)
Total	713,044	339,217	1,052,261

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	4,218	4,218
Current assets	672,730	118,718	791,448
Creditors due within one year	(82,038)	(16,608)	(98,646)
Total	590,692	106,328	697,020

16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	355,241	(180,466)
Adjustments for		
Depreciation charges	1,790	837
Dividends, interests and rents from investments	(2,772)	(2,117)
Decrease/(increase) in debtors	(55,255)	365
Decrease in creditors	(4,478)	(22,171)
Net cash provided by/(used in) operating activities	(294,526)	(203,552)

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	1,078,599	791,448
Total cash and cash equivalents	1,078,599	791,448

18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	791,448	287,151	1,078,599
	791,448	287,151	1,078,599

19. CONTINGENT LIABILITIES

There is the possibility that legal costs could be claimed from the charity in the event of an unsuccessful legal challenge. This risk is monitored for size and likelihood as part of the ongoing risk review process.

The trustees are of the view that no likely material losses will arise in respect of any legal claim at the date of these financial statements.

20. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £12,290 (2024: £7,783). There were no amounts relating to pension within creditors in the current or prior year.

21. OPERATING LEASE COMMITMENTS

The Charity had no commitments under non-cancellable operating leases at 31 March 2025.

22. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2025.

GLOBAL LEGAL ACTION NETWORK (GLAN)

England & Wales - Charity number 1167733

Accounts

ANNUAL REPORT

2023-2024



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FOREWORD FROM THE DIRECTOR



I am pleased to introduce GLAN's annual report for 2023/2024.

Over the last 12 months we have been fortunate to see a number of our cases reach various courts after many years of hard work. In October, our historic climate case led by GLAN Senior Lawyer Gerry Liston and Consultant Lawyers Stéphanie Caligara and Jasmine Rayée, was heard in the Grand Chamber of the European Court of Human Rights, where our team argued against 32 countries in front of 22 judges. We now wait for judgement. In February, GLAN Lawyer Sarah O'Malley, with Barbudan land defenders, John Mussington and Jackie Frank, we worked closely with barristers at Garden Court Chambers in securing a win in their appeal to the Privy Council in London. By affirming that they have 'standing' to legally challenge developments impacting their environment, this is a significant victory for communities in the Caribbean region to defend their interests, communal land rights and their way of life.

These landmark cases are core to GLAN's mission; to use innovative legal action to challenge powerful actors involved in human rights violations and systemic injustice.

We also responded rapidly to world events. Since October the bombardment and invasion of Gaza has intensified, with clear and repeated violations of international law. As the potential genocide has intensified, so too has the flow of Western weapons to Israel. Led by Senior Lawyers Dearbhla Minogue and Siobhán Allen, and Lawyers Charlotte Andrews-Briscoe and Leanna Burnard, GLAN has taken a legal challenge to halt all UK arms sales to Israel over illegal attacks on civilians, forced displacement, and policies in Palestine. Together with our Palestinian partner Al-Haq, GLAN has been working tirelessly to ensure that the UK is no longer permitted to enable or profit from these atrocities.

In February, led by Stéphanie Caligara, GLAN and co-claimant London Mining Network filed a landmark case at the UK High Court against the London Metal Exchange (LME). Our case details compelling evidence of 'dirty copper' traded on the LME, that are proceeds of crime committed through polluting activities in the territory of West Papua, impacting indigenous communities. They are demanding that mining is done without further damage to their land and waters.

Internally, this year has also marked something of a landmark moment for GLAN. From the early years of a small number of dedicated and passionate lawyers, we are now a team of 14 with investment in a Finance Manager, Fundraising Officer and two additional Lawyers. We have articulated our strategic vision and strategic aims, to focus our work to work towards those objectives.

Financially GLAN has had a satisfactory year. Restricted income secured in-year appears less favourable than in 22/23, but it should be noted that 22/23 was a unique year for the climate case which had a significant increase of restricted income for that purpose. Unrestricted funds were less favourable than in 22/23 and we are focused on fundraising to address this.

As always, I am extremely grateful to those supporting our projects and thank our loyal and supportive donors, without whom none of this would be possible.

May I also thank our Board of Trustees, who bring knowledge and experience to GLAN, giving their time generously and without remuneration. I look forward to another year working together.

A handwritten signature in dark ink, which appears to read 'Gearóid Ó Cuinn'. The signature is fluid and cursive.

Dr Gearóid Ó Cuinn
Founding Director, GLAN

INTRODUCTION FROM THE BOARD OF TRUSTEES



As Chair of the Global Legal Action Network (GLAN), I have the pleasure of representing the full Board of Trustees as I pen this statement.

GLAN's work is more crucial than ever. The team at GLAN work passionately and tirelessly to maintain momentum in the courts, whilst simultaneously responding rapidly to emerging needs. GLAN is working against some of the worst manifestations of the acts of powerful actors to maintain and expand their power and wealth; the climate crisis, extreme global inequality, situations of gross harm to the environment and the wellbeing of affected communities from extractive processes, and the sustained and systematic oppression of certain groups through military force. Once again, I credit our Director with exemplary leadership in these efforts, and I know he is supported by a team of dedicated and expert individuals.

I am pleased that the Board has, once again, supported strategic staffing decisions; fortifying both the legal team and those in operations, who make GLAN's work possible. I see further progress against organisational excellence, resilience and sustainability, and I am delighted to see this reflected in a healthy year of fundraising.

Last time I mentioned that an exciting chapter was unfolding as we embarked on a comprehensive strategic review. As part of this process, we teamed up with the excellent advisory organisation Pilotlight to complete a 10-month strategic review programme with support from hand-picked expert volunteers. This has informed the development and roll out of our five year strategic plan. That review is now complete, providing a framework for GLAN's future growth and development, allowing us to focus our efforts in order to achieve greatest impact.

This year, the Trustees bid farewell to our colleagues Peter Greig and Louise Slattery, both of whom have been instrumental to GLAN's success. I am delighted to welcome to the Board, Josephine Richardson and Stephen William Aulsebrook, who have already proved indispensable. GLAN's Board of Trustees has been working effectively and has played a role in setting the strategic direction, creating a positive culture, and holding the Director and staff properly accountable. As a Board, we monitor agreed-upon actions to ensure that decisions are implemented properly and in a timely manner. As part of the Pilotlight programme, the Board also reviewed its structure, effectiveness, delegations, and key policies and implemented agreed-upon changes as necessary.

There is a strong, positive, and respectful relationship with the Director and staff.

I wish to express our thanks to all those who have supported GLAN over the past year. Our strategy remains to prioritise longer-term funding and individual giving, with those who share our values.

In closing, I express my deepest appreciation to our community partners who inspire our work with their fearless determination to fight for their rights and leave a better world for future generations.

A handwritten signature in black ink, appearing to read 'Mark Beer', with a stylized flourish at the end.

Mark Beer
Chair, GLAN Board of Trustees

ABOUT GLAN

Our planet and wellbeing are being destroyed by powerful states and corporations who act across borders with impunity. They are emboldened by global legal, political and economic systems that allows them to profit from human rights and environmental abuse.

We want to change this.



GLAN's mission is to work with affected communities to pursue innovative legal actions across borders to challenge powerful actors involved in human rights violations and environmental harms. Led by communities whose rights are violated, we connect legal practice, academia and investigative journalism as part of our unique cross-border approach to address fundamental inequalities that lead to human rights violations. We are driven by a commitment to the innovative use of law, information, and technology. Our highly experienced team of lawyers bridge disciplines and use the law in innovative ways to enact concrete and systemic change.

Our work spans four key thematic areas:

- Environment & Climate Change
- Migration and Border Violence
- War and Occupation
- Global Finance, Trade & Supply Chains

ENVIRONMENT AND CLIMATE CHANGE

Overview

GLAN considers the most fundamental violations of human rights to be structural and longstanding. The ability for individuals to lead healthy and secure lives is undermined by systems of economic exploitation and environmental harm. Climate change, and the effects it is already having on the poorest populations, is perhaps the major challenge the international (legal) system is facing. We are determined to mobilise our expertise in innovative ways to challenge those exacerbating, and profiting from, environmental and economic injustice.

Case spotlight: YOUTH4CLIMATEJUSTICE

After witnessing devastating forest fires and experiencing ever-worsening heatwaves, six Portuguese young people decided to act. On 3rd September 2020, they launched an unprecedented case against over 30 European countries in the European Court of Human Rights.

Finally, following the hottest summer on record in Europe, their case was heard on 27th September 2023. The historic hearing took place before 22 judges with 86 government lawyers in attendance; unprecedented in scale, the case received worldwide attention, with over 6000 mentions in the press in 71 countries and counting.

The brave youth-Applicants emphasised at the Strasbourg court that they were compelled to fight for their futures as governments are failing. The evidence shows that the current policies of the 32 Respondent states are in line with the world reaching 3°C of global heating within the lifetime of the young people. This would be catastrophic. The case of the youth-Applicants is simple – time is rapidly running out to safeguard their futures. European governments have a legal duty to take far more radical and urgent action to slash greenhouse gas emissions. We expect a full hearing to take place in April 2024.



"These European governments are failing to protect us. We are living in the face of climate impacts across Europe. In Portugal this summer we experienced heatwaves which are getting worse and worse. Our ability to do anything, to live our lives, is becoming restricted. The climate crisis is affecting our physical health and our mental health; how could you not be scared?"
youth-Applicant André dos Santos Oliveira



GLAN and CAN Europe submit legal challenge to European Commission to up EU climate ambition

On 23 August 2023, GLAN and CAN Europe submitted a request for internal review to the European Commission to revise its Implementing Decision 2023/1319. This Implementing Decision sets Annual Emission Allowances for individual EU Member States. We argue that it infringes EU environmental law as they reflect a level of climate ambition that is insufficient to protect fundamental human rights. The request underlines that the EU's overall climate ambition remains alarmingly off-track with its fair share to the 1.5°C target of the Paris Agreement. It is also a call on EU decision makers to accelerate climate action and go beyond the inadequate level of ambition of the Fit for 55 legislative package.

GLAN and CAN Europe argue that substantially higher levels of emission reductions by 2030, well beyond -55%, are needed in order for the EU to protect both people and the environment from the impacts of dangerous climate change.

Other work in this area:

Barbuda and the Caribbean Region

In May 2023 GLAN visited the island of Barbuda and Barbudan land defenders fighting a legal battle to protect their island from ecologically destructive luxury developments being built for the interests of wealthy foreign tourists.

The goal was to understand their objectives and to find out how GLAN can best support with legal intervention. We had an opportunity to discuss our findings with the Barbuda Council and with villagers during a specially called Village Meeting. We also inspected various development sites to document the extent of destruction and their encroachment on public access roads and space.

Privy Council Airport Case

In November 2023 GLAN supported two Barbudans, John Mussington and Jackie Frank, at the Privy Council sitting in London. John and Jackie appealed a decision of the Court of Appeal of the Eastern Caribbean Supreme Court that ruled that they did not have 'standing' to challenge the razing of pristine forest for a private jet airport.

The Privy Council found overwhelmingly that John and Jackie have sufficient interest given they live less than two kilometres from the runway and could be impacted by noise, disruption to the environment and pollution of their drinking water. A significant win especially as the Court cited that the government did not comply with a legally binding regional treaty called the Escazu Agreement which asserts the rights of locals to legally challenge such developments.



Ceder Tree Point

February 2024 – GLAN, alongside fearless local Barbudan fisherman George Jeffery, initiated legal proceedings against the Antigua-based Development and Control Authority (DCA) who approved a controversial development of a private luxury residence for an English millionaire within Coddington Lagoon National Park which is a sanctuary of the endangered frigate bird. GLAN's lawsuit seeks to quash the decision of the DCA to grant a development permit which if successful will stop the harmful development in its tracks.



"This case is of huge public importance for us as Barbudans, we urge all concerned in Barbuda, our sister island Antigua, across the wider Caribbean and the globe to join us in this fight to protect our precious pristine island and our unique cultural and natural heritage."

said local Gulliver Johnson

Belize & Grenada

GLAN is supporting ground-breaking work by communities in Belize and Grenada such as the United Black Association for Development Educational Foundation (UEF) and Grenada Land Actors.

GLAN supported UEF by hiring a local lawyer to represent a fishing community impacted by a proposed environmentally harmful development at the Port of Belize including dredging to facilitate access for cruise tourism. The lack of consultation with the local population was noted when the Port expansion was denied environmental clearance however the developer decided to appeal this. UEF's lawyer was allowed to intervene in this appeal and this pressure played a role in the developer withdrawing the case and the government restoring public ownership in the port. An important win.

The Grenada Land Actors are challenging three luxury 'citizen by investment' projects on their small island, one in a Ramsar protected wetland. GLAN was able to provide support so that Grenada Land Actors can disseminate information ahead of their trial planned for October 2024, and assist with legal research given the similarities in the Barbuda and Grenada cases.

MIGRATION AND BORDER VIOLENCE

Overview

Migrants, asylum seekers and refugees are vulnerable individuals who are also struggling against the structures of inequality that compel them to migrate. Our legal strategies challenge the fast-changing policies that result in various forms of violence being inflicted on this vulnerable population. We use a variety of innovative legal methods, ranging from human rights and refugee law, to international criminal law, to challenge the perpetrators of these violations.

Case spotlight: Challenging Greece's unacceptable treatment of torture victims

Greek authorities have severely restricted access to medical assessments needed for torture victims to gain refugee status, thereby denying them enhanced support and care. GLAN has been supporting a young male from Central Africa who fled to Greece after enduring torture by officials in his home country. On arrival, he was incorrectly assessed as an adult and not recognized as a torture victim. Consequently, he was placed in the notorious Moria camp, where he faced appalling conditions and was denied proper medical and psychological care. Eventually, he received only subsidiary protection, a temporary and limited form of international protection for a torture victim.

Despite legislation allowing any competent body to perform medical assessments, Greek authorities have obstructed NGOs and other organizations from certifying torture victims, violating their own laws. Partnering with Fenix Humanitarian Legal Aid, we submitted a complaint to the UN Committee Against Torture arguing that Greece has violated the Convention Against Torture by denying our claimant and others the necessary rehabilitation and recognition. The complaint advocates for reforms in Greece's assessment procedures and aims to change Greek practices so that all torture victims can secure the appropriate certification.



WAR AND OCCUPATION

Overview

War and occupation have devastating impacts on vulnerable populations, and enable governments and corporations to perpetuate harms and profit from suffering especially via the arms trade. At GLAN we believe those who participate in violations of international law should be held accountable.

Case spotlight: Israel arms exports

Since October 2023 the world has watched in horror as the bombardment of Gaza has led to genocide. As the bombardment has intensified, so too has the flow of Western weapons to Israel. This includes the UK where all arms exports require licenses issued by the Secretary of State for International Trade. According to the law, exports must be suspended if there is a risk those weapons could be used to unlawfully harm civilians.

In October and November 2023, GLAN and Al-Haq sent a catalogue of damning evidence proving that British supplied weapons were being used to kill and harm the civilians of Gaza. However, licenses for exports continued to be approved. In December, GLAN and our Palestinian partners Al-Haq, filed High Court proceedings to force the government to halt the ongoing exports.

In February 2024, the High Court dismissed our case, ruling that it should not proceed to full hearing. The Court decided it is not even arguable that the government acted unlawfully in finding that there is no clear risk that British weapons are being used in violation of international humanitarian law. GLAN and Al-Haq applied for an oral hearing to have this dismissal overturned, and that hearing is expected in April 2024.

Since October 2023, GLAN and Al-Haq began briefing MPs in Westminster about our legal challenge, arms exports rules, and violations of international law. We have been sending weekly updates to the Government on relevant violations as we await our hearing date.

Other work in this area:

We have also written to UK arms companies putting them on notice of their criminal liability. We've set out in detail the legal frameworks which expose these directors to criminal liability, supported by extensive evidence of the grave violations of international law that Israel has committed in Gaza. Israel has so far killed over 15,000 children, with potential use of British made weapons; these letters make it clear that we will be pursuing criminal accountability for companies complicit in the ongoing atrocity crimes in Gaza.



Transforming open-source information into evidence

Since launching our methodology, which allows open-source information to be used as evidence in court, we have received numerous training requests from bodies involved in war crimes investigations, prompting us to design a training series which can be tailored to the interests of the trainees. Our course trains investigators how to conduct open-source investigations while addressing legal questions such as: what evidentiary principles are engaged by open-source evidence? What investigative steps are legally permissible when conducting open-source investigations? What frameworks are engaged under International Criminal Law and International Humanitarian Law?

We delivered training to the Indonesian National Commission on Human Rights who wanted to understand how open-source information (OSI) could benefit their human rights investigations.

The European Union Advisory Mission to Ukraine (EUAM) asked to undergo our full four-day training to assess its suitability for Ukrainian prosecutors, judges and defence lawyers. We conducted a prototype in-person training with them in July 2023 with support from Queen's University Belfast, which was enormously successful and we received excellent feedback from the attendees. They mentioned our training would have major impact on prosecutors' work. Following successful training, the EUAM have asked us to train 40 Ukrainian judges, defense lawyers and prosecutors in the coming months.

Our OSI methodology is internationally acclaimed – in a recently published standard setting document, *Benchbook on the Adjudication of International Crimes*, published by USAID and Global Rights Compliance, our methodology was cited extensively and has been adopted into their framework which provides guidance to Ukrainian judges on how to assess open-source evidence. The Benchbook, developed with the National School of Judges of Ukraine and the Supreme Court of Ukraine, stated that our methodology offered “valuable information for judges considering the assessment of [open-source intelligence] when offered as evidence.”

Our Digital Forensic Lead, Tomas Rawicz-Szczerbo, continues to work on the Online Open Source Investigations Reference Model, a conceptual reference model for online open-source investigations.



GLOBAL FINANCE, TRADE AND SUPPLY CHAINS

Overview

The global economy allows powerful actors to profit from the complex structures that organise the supply of labour and goods, often through environmental harms and the violation of fundamental rights of vulnerable populations including the use of slave or bonded labour. GLAN is committed in finding innovative angles in challenging and addressing how structures of the international economic systems enable and incentivise these harms.

Case spotlight: Filing against the London Metal Exchange

Mining giants are making staggering profits as they destroy communities and the environment. In February 2024 GLAN, together with the London Mining Network, filed a landmark legal action in the UK High Court against the London Metal Exchange (LME). GLAN is suing LME for enabling trade of 'dirty metals'. The case details compelling evidence that metals traded on the LME are the proceeds of environmental crimes taking place in Grasberg mine in West Papua. LME's policies do nothing to prevent these metals being traded on their exchange and we are asking the High Court to stop this violation of UK proceeds of crime law.

Every day, over 200,000 tonnes of toxic waste from Grasberg mine is being dumped into the local rivers that indigenous communities rely on for basic needs like drinking, cooking and bathing. Indigenous communities have watched their forests, their rivers, their lifelines disappear under mounds of mining waste. Toxic waste and metal pollution is causing widespread health problems for the whole community, but children and the elderly are more at risk.

No one should profit from crimes like these. This case is part of our commitment to work with indigenous communities and use the law strategically to hold perpetrators of environmental crimes accountable. A win against the London Metals Exchange will have wide-ranging effects for exchanges enabling mining companies to profit from illegal harms. We are awaiting the Court's determination of whether this legal challenge will be permitted to proceed.



"This case is about our fight against those who profit from the destruction of our people's rivers, our forests and way of life. Our communities are experiencing the life-threatening effects of mining, we have no choice but to take up this fight because if we remain silent who will speak for us?"

Dolly, a West Papuan Community Leader



Other work in this area:

Uyghur forced labour cotton

We have been working with World Uyghur Congress to stop cotton produced by enslaved Uyghur people in China from entering the UK. In 2023 GLAN's High Court case accepted our arguments that cotton produced through forced labour could constitute 'proceeds of crime' under UK law. This alone is a significant win and one that we have been able to apply in innovative ways in other areas of our work. However, the Court then, in a peculiar turn, accepted the government's argument that importers must not be prosecuted for knowingly importing atrocity crime goods if they have paid market price for those goods. We launched an appeal against this decision in March and have been granted permission to challenge the outcome in the Court of Appeals next year.

A new consortium for transnational legal actions

We are working to scale up legal effort to shut down the pathways in which the international legal and economic order enables environmental harms in favour of maximizing the accumulation of wealth in the hands of a few actors. We have brought together our legal partners from across Europe and carried out preliminary investigations in several countries where economic enablers have intensified environmental and human rights harms. Our research highlights how key areas like Brazil's Amazon Forest, West Papua and Guinea are hotspots for harmful corporate power that is enabled by the international economic infrastructure. We are building an international litigation consortium supported by cutting-edge investigators that will concentrate efforts on key areas where the complicity of international economic actors in serious human rights environmental harms is widespread and systematic.

2023-2024 HEADLINES

April
2023

GLAN's work on open-source investigations into incidents causing civilian harm in Ukraine picks up further momentum as GLAN invited by the EU Advisory Mission to train judges and other lawyers working on open-source investigations into war crimes in the Ukraine.

May
2023

GLAN is granted permission from the Court of Appeal to challenge the UK High Court ruling on the Uyghur forced labour cotton case.

Sept
2023

Our historic climate hearing concludes after six years, in the Grand Chamber of the European Court of Human Rights.



June
2023

GLAN and Bellingcat's work cited in Global Rights Compliance (GRC)'s Basic Investigative Standards for International Crimes Investigations.

July
2023

GLAN & Bellingcat's Justice & Accountability Unit ran workshops with the EU Advisory Mission to Ukraine on conducting open-source war crimes investigations, hosted by Queen's University, Belfast. The sessions were focused on information for judges and prosecutors working with open-source evidence.

Oct
2023

GLAN and Palestinian human rights organisation Al-Haq launched a legal action to suspend all weapons export licenses from the UK to Israel over the illegal attacks on civilians trapped in Gaza.

Nov
2023

Barbudan Land Defenders have their hearing at the Privy Council in London with GLAN Lawyers Jasmine Rayée and Sarah O'Malley supporting, over their right to defend Barbuda's environment and their right to participate in the future of their island-home.



Nov
2023

Leobardo Sierra, a Wayuu Indigenous community leader from La Guajira joins GLAN and case partners in Dublin, to call on the Irish Electricity Supply Board to stop purchasing coal from the harmful Cerrejón mine ahead of the GLAN-led mediation and discuss support for his community's work protecting the environment

GLAN makes a submission to the Inter-American Court of Human Rights, arguing that effective protection of human rights from the climate crisis relies on states doing more to cut emissions, and their obligations must extend beyond their borders.

Dec
2023



Dec
2023

GLAN published previously unseen documents from our case with Al-Haq to end UK arms exports to Israel revealing that the Foreign Office had serious concerns with Israel's breaches of international law and a ministerial decision was made by Foreign Secretary David Cameron to advise continued arms exports despite this.



GLAN lawyers travel to Ukraine as part of our ground-breaking Justice & Accountability Unit with Bellingcat, to provide crucial training to senior judges and investigations on how open-source technology can be used as evidence in War Crimes trials for those seeking justice for atrocity.

GLAN's case against the UK government for breach of international law in the supply of weapons to Israel is dismissed at the High Court.

GLAN and Barbudan fisherman & guide, Georgie Jeffery, file a legal challenge against the Antigua-based Development & Control Authority who have approved a controversial development of a private luxury residence, to be built on national park and protected wetlands.

GLAN & co-claimant London Mining Network (LME) file a landmark case at the UK High Court against the London Metal Exchange. Our case details compelling evidence of metals traded on the LME, that are proceeds of environmental crime; joining with the work of indigenous communities in West Papua who demand that mining is done without further damage to their land and waters.

Barbudan Land Defenders secure a landmark win in their appeal! This is a significant victory for community land defenders to fight destructive developments across the region.

Dec
2023

March
2024

GLAN provides a legal briefing for MPs in UK Parliament on the lawfulness of UK arms licenses to Israel and the UK's obligation to prevent genocide.



MEASURING OUR IMPACT

2023/24 was a year of defining the impact GLAN is working to achieve and understanding how we begin to measure and track our success against those defined areas.



Vision: Justice Across Borders



Mission:

To work with affected communities to pursue innovative legal actions across borders to challenge powerful actors involved in human rights violations and environmental harms



Strategic Pillars:

Innovative legal action: Deliver innovative legal action by taking precedent setting cases; ultimately cementing GLAN as global thought-leaders in innovative legal action.



Lasting change: Galvanise lasting change through legal and policy reform and changed behaviours; be a catalyst for change beyond our immediate work, with credibility to influence others to act.



Meaningful partnerships: Develop meaningful global partnerships with affected communities and social movements so as to maximise our impact; working with and learning from partners to shape cases and debate.



Sustainable growth: Grow sustainably; increasing total income and diversity of income streams to ensure our future and that we have capacity to deliver quality work. To strengthen planning processes, systems & policies to enable strategic decision making. To sustain the positive culture at GLAN as we grow.



"I have worked as counsel with GLAN for several years and knew their impressive reputation before. Our cases together are hard, representing impoverished communities in Colombia battered by the decisions of European and Australian multinational corporations. GLAN's lawyers are exceptional. They excel at finding strategic opportunities to leverage impact. They are passionate yet balanced, strategic and effective. The claims they take are an essential challenge to systemic injustice and they work hard to empower the dispossessed."

Tim Cooke-Hurle, Barrister

THANK YOU TO OUR SUPPORTERS

We are incredibly grateful to our generous supporters for joining us in challenging the systems, governments and powerful actors that inflict human rights abuses and environmental harms.

We are funded entirely by voluntary donations from generous individuals and organisations. Many have contributed to our crowd funding campaigns, and offered ongoing regular support. Our support from trusts and foundations includes those based in the UK, Ireland, Europe, Australia and US.

Your funding allows us to partner with affected communities and design innovative legal strategies which challenge human rights violations and systemic injustice.

Thank you to our individual supporters and charitable trusts:

Aurora Trust
Avaaz
Christian Aid
Climate Change Collaboration
David and Elaine Potter Foundation
Digital Freedom Fund
Evan Cornish Foundation
Frederick Mulder Foundation
The Freedom Fund
Foundation to Promote Open Society
Institute for Governance & Sustainable Development
Joffe Charitable Trust
The Joseph Rowntree Charitable Trust
Lifes2good Foundation
Polden Puckham Charitable Foundation
Sadaka
The Sunrise Project
Trocáire
We Have the Power
World Council of Churches



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES

Mark Beer, OBE, Chair
 Peter Greig (resigned 3 November 2023)
 Lucinda Hardwick
 Ian Matthew Kysel
 Tom Macleod (resigned 16 April 2024)
 Helen Moulinos (appointed 16 April 2024)
 Gillian Rosemary Clare Thomas (appointed 16 April 2024)
 Jo Wickens (resigned 16 April 2024)
 Stephen William Aulsebrook (appointed 8 November 2023)
 Louise Slattery (resigned 3 November 2023)
 Josephine Richardson, Treasurer (appointed 3 November 2023)
 Gabriella Elizabeth Stefani Smith (appointed 16 April 2024)
 Ruth Doyle (appointed 11 July 2024)

CHARITY REGISTERED NUMBER 1167733

PRINCIPAL OFFICE

57-60 Lincoln's Inn Fields
 London
 WC2A 3LJ

CHIEF EXECUTIVE OFFICER

Gearóid Ó Cuinn

FINANCE MANAGER

Beatrice Ofosu-Amaah ACMA

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 Chartered Accountants
 Registered Auditors
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 Wyboston Lakes
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 MK44 3BZ

BANKERS

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 25 King Hill Avenue
 West Malling
 Kent
 ME19 4JQ

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2023 to 31 March 2024.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The objects of the Global Legal Action Network (herein GLAN) are to protect and promote human rights (as set out in the United Nations Charter, the Universal Declaration of Human Rights ("UDHR") and subsequent Conventions, Declarations and regional codes of human rights which incorporate the rights contained in the UDHR and those subsequent conventions and declarations, as well as through customary international law) throughout the world.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'. The Trustees referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing and planning all of GLAN's activities. GLAN advances public benefit by educating others about the importance of international law and human rights' standards, and through attempting to ensure those standards are upheld by advice to governments and litigation where necessary.

b. Strategies for achieving objectives

By bringing strategic legal actions in partnership with the communities affected by environmental and human rights abuses this activity contributes to the realisation of international legal standards aimed at protecting populations from these harms.

GLAN devises innovative cross-border legal actions that directly tackle the complicity of third states by addressing their legal economic and corporate connections to human rights and environmental harms. Our legal actions are designed to align with other justice seeking strategies of local affected communities.

c. Activities undertaken to achieve objectives

The charity aims to achieve these objectives by all or any of the following means:

- obtaining redress for victims of human rights abuses and violations of international law through litigation;
- promoting respect for human rights among individuals and corporations;
- monitoring and reporting abuses of human rights;
- commissioning research into the maintenance and observation of human rights;
- providing technical advice to government and others regarding the implementation of international law and human rights standards through primary and/or secondary legislation;
- contributing to the sound administration of international legal standards and human rights law through litigation, advocacy, training and information sharing as regards human rights standards;
- commenting on the compliance of proposed legislation with international law and human rights standards;
- raising awareness among lawyers, members of the judiciary as well as civil society of international law and human rights standards and of their enforcement through domestic law; and
- international advocacy regarding the effective enforcement of international law and human rights through the use of domestic law.

d. Main activities undertaken to further the Charity's purposes for the public benefit

GLAN's work is concentrated on cases which are transnational in scope and involve the innovative use of legal action to promote change and respect for human rights. These cases tend to last several years and reporting on them does not fit naturally into an annual framework. More details of this activity is outlined in this report and is reported extensively on GLAN's website.

ACHIEVEMENTS AND PERFORMANCE

a. Main achievements of the Charity

A short summary of major ongoing activity since the last Annual Report includes:

Documenting violations of international law in war

GLAN continues to develop a pioneering methodology for using online open source information for generating legally viable evidence. This methodology has been deployed in the context of seeking accountability for war crimes committed in Yemen and Ukraine. Since the last report GLAN has provided training on the use of the methodology in Kiev.

Protecting people from climate change- the ECHR Climate case

On behalf of six Portuguese young people, GLAN took 32 governments to the Grand Chamber of the European Court of Human Rights (ECtHR) in September 2023. This case required extensive use of GLAN's resources for the past three years. If successful this case will establish a benchmark which can enable governments to be legally held to account if they fail to take adequate action on climate change.

Protecting communal land rights in Barbuda

Land in Barbuda was vested in the people of Barbuda when slavery was abolished. This unique communal arrangement is called a tenure system. In the aftermath of Hurricane Irma in 2017 developers begun destroying protected parks and wetlands to make way for an airport runway, golf course, and luxury accommodation for the ultra wealthy. In February 2024 GLAN and Barbudan land defenders secured a landmark win as the Privy Council in London ruled in our favour, overturning the previous decision of the Court of Appeal of the Eastern Caribbean Supreme Court that the Barbudan land defenders did not have 'standing' to challenge the development. The judgment marks a turning point on the island.

UK Weapons Sales to Israel

GLAN and Palestinian human rights organisation Al Haq are taking the UK government to Court to suspend all weapons export licences to Israel. Under the government's Strategic Licensing Criteria, weapons may not be exported where there is a clear risk they might be used in violations of international law. We submitted several requests to the UK Secretary of State calling for arms sales to be suspended, after our requests were repeatedly ignored, we have escalated our case to the UK High Court, demanding an expedited hearing given the urgency of the situation.

London Metal Exchange and dirty metals

GLAN and co-claimant the London Mining Network, have filed a landmark legal action at the UK High Court against the London Metal Exchange (LME). Our case details compelling evidence of metals traded on the LME that are the proceeds of environmental crime, in particular copper extracted from the Grasberg mine in West Papua. The LME's policies do nothing to prevent these metals being traded on its Exchange and we are asking the Court to stop this violation of UK law.

b. Key performance indicators

GLAN use a combination of qualitative and quantitative Key Performance Indicators (KPIs) to assess its success including:

Policy Impact:

- a) Legal Precedent: The establishment of favourable legal precedents that can be used in future cases.
- b) Policy Changes: Influencing changes in laws, regulations, or policies as a result of litigation.

Social Impact:

- a) Community Awareness: The extent to which the litigation raises awareness about the underlying issues within the community.
- b) Public Perception: Monitoring public opinion and perception changes regarding the issues at hand.

Client Impact:

Achieving the specific objectives outlined by the client or affected community.

Resource Efficiency:

- a) Cost-Effectiveness: Evaluating the efficiency of resource allocation in terms of time, money, and manpower.
- b) Resource Utilisation: Ensuring that resources are used effectively to achieve the intended outcomes.

Legal Process:

- a) Case Outcome: Success in terms of court judgments or settlements.
- b) Litigation Progress: Monitoring the progress of the legal proceedings and compliance with timelines.

Stakeholder Engagement:

- a) Coalition Building: Building alliances with other organisations and stakeholders to strengthen the impact.
- b) Media Coverage: Assessing the extent of media coverage and its influence on public opinion.

Long-Term Impact:

- a) Sustainability: Examining the long-term sustainability of the outcomes achieved.
- b) Behavioural Change: Measuring any positive changes in behaviour or practices related to the litigated issues.

Strategic Flexibility:

The ability to adapt and adjust legal strategies based on changing circumstances.

Legal Empowerment:

Assessing the degree to which the litigation empowers individuals and communities.

c. Factors relevant to achieve objectives

Legal actions attempt to secure compliance with legal standards relevant to the enjoyment and protection of human rights standards.

d. Fundraising activities and income generation

GLAN's income is sourced from grant giving trusts and foundations as well as a small percentage of voluntary donations from individuals in the form of direct donations through our online portal and through public online crowdfunding campaigns. Our fundraising strategy poses no risk to vulnerable people though we have a Fundraising Policy, Safeguarding Policy & Ethical Fundraising Policy in place. We employ a professional fundraiser to lead our income generation and ensure our activities are compliant with the Code of Fundraising Practice and UK law. GLAN does not employ third-party fundraisers and suitable measures are in place to ensure we handle personal information in a manner compliant with GDPR. GLAN has received no complaints in regard to fundraising.

FINANCIAL REVIEW

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees considered GLAN's contractual obligations to staff and others, as well as the uncertainty of future income, when considering a Reserves Policy. The Trustees have adopted a target of three months' unrestricted expenditure as a reasonable minimum reserve in order to ensure that GLAN's core activity could continue during a period of unforeseen difficulty.

The calculation of the required level of reserves includes the following considerations:

- Risks associated with each stream of income and expenditure being different from that budgeted.
- Planned activities.
- Organisation's commitments.

For year end 2023/24 our free reserves totalled £106,328 (2022: £129,704), which is around 86% of the target level budgeted for 2024/2025. The trustees are focused on increasing reserves to meet the target in the next full year.

c. Principal risks and uncertainties

The Board of Trustees regularly undertakes a review of significance risks, which enables the organisation to identify and agree the actions needed to minimise or mitigate such risks.

d. Financial risk management objectives and policies

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

A significant financial risk facing GLAN is the possibility of material adverse costs judgements being made against us. This is recorded on the risk register and monitored.

GLAN deals in multiple currencies and is therefore subject to fluctuations over the foreign exchange rate, as all cash is currently held in £ sterling. As the size and complexity of the organisation grows, a Foreign Currency Policy will be implemented to reduce risk.

General Data Protection Regulations (GDPR) Policy has had an effect on most charities since its introduction. GLAN continues to obtain permission from individuals to be able to process their personal data. GLAN's cloud based databases allow personal data to be securely stored and to prevent breaches of information.

e. Principal funding

Financially GLAN has had a satisfactory year. Restricted income secured in-year appears less favourable than in 22/23, but it should be noted that 22/23 was a unique year for the climate case which had a significant increase of restricted income for that purpose.

Unrestricted funds were less favourable than in 22/23 and we are focused on fundraising to address this.

In 23/24 GLAN saw a total in-year deficit of £180,466. However, £157,090 of this deficit was due to the spending of restricted funds which had been banked & accounted for in previous financial years. Our unrestricted income saw an in-year deficit of £23,376, which was due to investment in the team with additional posts in fundraising and finance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Global Legal Action Network is a registered charity, number 1167733, and is constituted under a CIO-Foundation amended 12 July 2023.

The governance of the Charity is the responsibility of the Trustees who are appointed under the terms of the Trust deed.

b. Methods of appointment or election of Trustees

Under the constitution every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New Trustees are inducted by the other Board members and by the Executive Director. Trustees are encouraged to undertake appropriate training in order to facilitate their understanding of the role. Trustees are recruited by open recruitment processes following a skills assessment to ensure that the Trustees as a body can continue the effective oversight of the organisation.

c. Organisational structure and decision-making policies

GLAN was set up as a charity in 2016 and initially relied on a core group of volunteers, with the first staff being employed in 2018. Since then the organisation has grown cautiously as its workload has expanded and by March 2024 GLAN employed 14 staff, including; the Director, seven employees whose work was legally based, a fundraising and communications team of three, a Finance Manager, a Chief Operations Officer and an Operations Manager. For their part, the Trustees guide GLAN's growth in a way that is consistent with our charitable objectives. Within a short space of time GLAN has found new pathways for the international protection of human rights, quickly developing a diverse set of ground-breaking transnational legal strategies. These actions fall within the following themes of: war and occupation; accountability and supply chains; environmental and economic justice; and migration and border violence.

d. Policies adopted for the induction and training of Trustees

GLAN has enhanced the induction and policies for Trustees. Trustees are provided with a Trustee Handbook, which covers key details about the organisation and key policies that Trustees are required to be familiar with in line with best practice as outlined by the Charity Commission guidance.

e. Related party relationships

The Trustees complete an eligibility declaration, conflict of interest declaration and a declaration of Trustee's interests upon appointment. A register for the latter two are maintained. At the start of each Board meeting Trustees are asked to self-declare any further conflicts of interest and responses are minuted. There is guidance on what constitutes a conflict of interest in the Trustee Handbook.

PLANS FOR FUTURE PERIODS

GLAN intends to deepen its focus on the intersection of environmental and human rights issues and, in the near term, to begin developing an approach that cultivates better coordination in the field of transnational litigation. We believe that more joined up thinking and cooperation between lawyers and investigators will produce greater impacts on the urgent issues of our time.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 14 November 2024 and signed on their behalf by:



Mark Beer, OBE
(Chair of Trustees)



Josephine Richardson
(Treasurer - GLAN Board of Trustees)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GLOBAL LEGAL ACTION NETWORK

OPINION

We have audited the financial statements of Global Legal Action Network (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources 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 Charities Act 2011.

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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 financial statements are authorised for issue.

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

OTHER INFORMATION

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

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or

we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which 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.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the CIO through discussions with directors and other management, and from our commercial knowledge and experience of the company and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the CIO, including taxation legislation in addition to charity legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the CIO's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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 Auditors' Report.

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 Auditors' 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 charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Streets Audit LLP

Chartered Accountants
Registered Auditors

Wyboston Office
Potton House
Wyboston Lakes
Great North Road
Wyboston
Bedford
MK44 3BZ

Date: 11/12/2024

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	NOTES	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME FROM:					
Donations and legacies	3	935,193	146,382	1,081,575	1,372,650
Investments	4	–	2,117	2,117	1,416
Total income		935,193	148,499	1,083,692	1,374,066
EXPENDITURE ON:					
Charitable Activities	5	1,083,062	181,096	1,264,158	833,168
Total expenditure		1,083,062	181,096	1,264,158	833,168
Net (expenditure)/income		(147,869)	(32,597)	(180,466)	540,898
Transfers between funds	13	(9,221)	9,221	–	–
Net movement in funds		(157,090)	(23,376)	(180,466)	540,898
RECONCILIATION OF FUNDS:					
Total funds brought forward		747,782	129,704	877,486	336,588
Net movement in funds		(157,090)	(23,376)	(180,466)	540,898
Total funds carried forward		590,692	106,328	697,020	877,486

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 31 – 45 form part of these financial statements.

BALANCE SHEET

AS AT 31 MARCH 2024

	NOTES	2024 £	2023 £
Fixed Assets			
Tangible assets	10	4,218	966
Current assets			
Debtors	11	-	365
Cash at bank in hand		791,448	996,972
		791,448	997,337
Creditors: amounts falling due within one year	12	(98,646)	(120,817)
Net current assets		692,802	876,520
Total assets less current liabilities		697,020	877,486
Total net assets		697,020	877,486
Charity funds			
Restricted funds	13	590,692	747,782
Unrestricted funds	13	106,328	129,704
Total funds		697,020	877,486

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

Mark Beer

Mark Beer, OBE
(Chair of Trustees)

Lucinda Hardwick

Lucinda Hardwick
(Trustee)

The notes on pages 31 – 45 form part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(203,552)	606,399
Cash flow from investing activities		
Dividends, interests and rents from investments	2,117	1,416
Purchase of tangible fixed assets	(4,089)	(1,287)
Net cash provided by investing activities	(1,972)	129
Cash flows from financing activities		
Net cash provided by financing activities	–	–
Change in cash and cash equivalents in the year	(205,524)	606,528
Cash and cash equivalents at the beginning of the year	996,972	390,444
Cash and cash equivalents at the end of the year	791,448	996,972

The notes on pages 31 – 45 form part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. GENERAL INFORMATION

As set out in the Trustee's report, Global Legal Action Network is an registered charitable incorporated organisation in England & Wales. The principal office of the charity is 57 – 60 Lincoln's Inn Fields, London, WC2A 3LJ.

These financial statements have been prepared in sterling, which is the functional currency of the entity.

The principal objective of the charity is to provide legal advice and action across borders, challenge states and powerful actors involved with human rights violations and systemic injustice.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Global Legal Action Network 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.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. GLAN's Board and Director have examined the financial stability, governance and management, strategic planning, increase funding diversity and effective risk management when making this conclusion. No material uncertainties are known to exist and for this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Donations are included in the Statement of Financial Activities on a receivable basis.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment – 25% straight-line

2.7 Debtors

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

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. This does not include Irish pension.

2.11 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM DONATIONS AND LEGACIES

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	97,340	7,382	104,722	55,919
Grants	837,853	139,000	976,853	1,316,731
	935,193	146,382	1,081,575	1,372,650
<i>Total 2023</i>	<i>1,185,649</i>	<i>187,001</i>	<i>1,372,650</i>	

4. INVESTMENT INCOME

	Unrestricted Funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest received	2,117	2,117	1,416

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

SUMMARY BY FUND TYPE

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total funds 2024 £	Total funds 2023 £
Human Rights Protection	1,083,062	181,096	1,264,158	833,168
<i>Total 2023</i>	<i>754,438</i>	<i>78,730</i>	<i>833,168</i>	

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Human Rights Protection	1,251,078	13,080	1,264,158	833,168
<i>Total 2023</i>	824,936	8,232	833,168	

ANALYSIS OF DIRECT COSTS

	Total funds 2024 £	Total funds 2023 £
Staff costs	589,789	374,362
Depreciation	837	321
Consultancy costs	268,268	165,332
Legal fees	221,626	186,522
Travel and project costs	98,696	28,781
Office and computer costs	71,862	69,618
<i>Total 2024</i>	1,251,078	824,936

ANALYSIS OF SUPPORT COSTS

	Human Rights Protection 2024 £	Total funds 2024 £	Total funds 2023 £
Governance costs	13,080	13,080	8,232

7. AUDITORS' REMUNERATION

The auditors' remuneration amounts to an auditor fee of £9,000 (2023 – £8,700), and advisory services of £4,080 (2023 – £NIL).

8. STAFF COSTS

	2024 £	2023 £
Wages and salaries	531,637	324,106
Social security costs	50,369	45,930
Contribution to defined contribution pension schemes	7,783	4,326
	589,789	374,362

The Charity had not made any redundancy or termination payments during the year.

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Project staff	10	5
Admin staff	2	2
	12	7

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration of GLAN's 5 key management personnel (2023: 5) during the period was £290,103 (2023: £268,025).

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

10. TANGIBLE FIXED ASSETS

	Computer equipment £
Cost or valuation	
At 1 April 2023	1,287
Additions	4,089
At 31 March 2024	5,376
Depreciation	
At 1 April 2023	321
Charge for the year	837
At 31 March 2024	1,158
Net book value	
At 31 March 2023	4,218
At 31 March 2022	966

11. DEBTORS

	2024 No.	2023 No.
Due within one year		
Other debtors	-	365
	-	365

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 No.	2023 No.
Trade creditors	42,521	11,881
Other taxation and social security	5,605	19,073
Accruals and deferred income	50,520	89,863
	98,646	120,817

Deferred income relates to income received in advance of entitlement.

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Fund	129,704	148,499	(181,096)	9,221	106,328
Restricted funds					
Anonymous	596	2,686	(3,342)	62	2
Avaaz	279,725	198,659	(377,844)	-	100,540
Challenging Barbudan land grabs	8,724	8,821	(9,646)	-	7,899
Crowdfunding- Climate case	113,963	30,923	(76,633)	-	68,253
Crowdfunding- OSINT ¹	1,870	412	(2,253)	-	29
Crowdfunding - Global Finance, Trade & Supply Chains	-	10,037	(8,400)	-	1,637
Crowdfunding - War & Occupation	-	52,119	(1,740)	-	50,379
Digital Freedom Fund	15,957	-	(23,664)	-	7,707
Evan Cornish Foundation	-	10,000	(4,773)	-	5,227
Foundation to Promote Open Society	-	18	-	-	18
Frederick Mulder Foundation	-	25,000	(5,455)	-	19,545
Institute for Governance & Sustainable Development	24,004	-	(13,998)	-	10,006
Joffe Charitable Trust	5,177	33,000	(27,916)	-	10,261
Lifes2good Foundation	-	219,704	(134,179)	531	86,056
Sadaka	3,770	-	(416)	-	3,354
The Aurora Trust	-	-	(27,309)	-	(27,309)
The Climate Change Collaboration	111,334	176,000	(189,365)	-	97,969
The Department for Women and Gender Equality Canada	-	23,480	-	-	23,480
The Foundation to Promote Open Society	144,715	-	(93,733)	-	50,982
The Freedom Fund	2,329	136,009	(48,665)	-	89,673
The Joseph Rowntree Charitable Trust	1,429	-	(1,429)	-	-
The Sunrise Project	19,871	-	(19,871)	-	-
Trócaire	4,318	-	(3,927)	-	391
United Methodist Church	-	7	-	-	7
We Have the POWER ²	10,000	-	-	(10,000)	-
World Council of Churches	-	8,318	(8,504)	186	-
	747,782	935,193	(1,083,062)	(9,221)	590,692
Total of funds	877,486	1,083,692	(1,264,158)	-	697,020

We receive restricted funds from charitable trusts, foundations and individuals towards specific areas of our work which fulfil our mission of working with affected communities to pursue innovative legal actions across borders that challenge powerful actors involved in human rights violations and systemic injustice.

These funds span key thematic areas:

Environmental and Climate Change

We received restricted funding to support the development of legal strategies challenging states and powerful actors who are contributing to environmental harms, land grabs and climate change which are subsequently impacting human rights of affected communities. Funders of this thematic focus area include: Avaaz, Climate Case, Climate Change Collaboration, Frederick Mulder Foundation, Institute for Governance & Sustainable Development, Joseph Rowntree Charitable Trust, Lifes2good Foundation, Foundation to Promote Open Society, The Aurora Trust, We Have the Power, The Department for Women and Gender Equality Canada, The Roddick Foundation, World Council of Churches, Sunrise Project & restricted individual donations given through crowdfund campaigns and those received directly.

- 1 The charity split the Challenging Barbudan Land Grabs funding brought forward (a balance of £10,594) to show the split between the funding crowd funded and other funding in the funds. The adjustment is purely presentational.
- 2 The charity received confirmation that a grant received from We Have the Power was unrestricted by the funder in the year ended 31 March 2024 and accordingly the grant has been reclassified to unrestricted funds.

War and Occupation

Restricted funding in this area allows us to develop new evidentiary standards to support international war crime investigations, to challenge the international arms trade and to explore litigation strategies to challenge unlawful occupation in conflict settings. Funders of this thematic focus area include: Foundation to Promote Open Society, Digital Freedom Fund, United Methodist Church, The Freedom Fund, Sadaka & restricted individual donations given through crowdfund campaigns and directly.

Global Finance, Trade and Supply Chains

We receive restricted funds to challenge instances of forced labour in international supply chains. Funders of this thematic focus area include: Evan Cornish Foundation, Trocáire, anonymous funders & restricted individual donations given through crowdfund campaigns and directly.

Migration & border violence

Migrants, asylum seekers and refugees are vulnerable individuals exposed to fundamental abuses of human rights. We received restricted funding to support the development to challenge the many forms of violence against the perpetrators of these violations. Funders of this thematic focus area include: Challenging Barbudan land grabs.

Central Services

We receive funding restricted for non-legal staff to develop our internal communications and administrative capacity. Funders in this area include: Joffe Charitable Trust.

STATEMENT OF FUNDS – PRIOR YEAR

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds				
General Fund	20,017	188,417	(78,730)	129,704
Restricted funds				
Anonymous	-	53,739	(53,143)	596
Avaaz	78,228	520,027	(318,530)	279,725
Challenging Barbudian land grabs	95,688	18,275	-	113,963
Crowdfunding	-	13,310	(2,716)	10,594
Crowdfunding – Global Finance, Trade & Supply Chains	799	25,753	(10,595)	15,957
Crowdfunding – War & Occupation	-	5,000	(5,000)	-
Digital Freedom Fund	14,956	-	(14,956)	-
Evan Cornish Foundation	28,359	45,689	(50,044)	24,004
Foundation to Promote Open Society	685	30,000	(25,508)	5,177
Frederick Mulder Foundation	388	-	(388)	-
Institute for Governance & Sustainable Development	-	22,926	(19,156)	3,770
Joffe Charitable Trust	30,000	170,000	(88,666)	111,334
Lifes2good Foundation	-	176,557	(31,842)	144,715
Sadaka	8,908	68,055	(74,634)	2,329
The Aurora Trust	21,103	-	(19,674)	1,429
The Climate Change Collaboration	33,615	-	(33,615)	-
The Department for Women and Gender Equality Canada	-	22,000	(2,129)	19,871
The Foundation to Promote Open Society	1,706	4,318	(1,706)	4,318
The Freedom Fund	2,136	-	(2,136)	-
The Joseph Rowntree Charitable Trust	-	10,000	-	10,000
	316,571	1,185,649	(754,438)	747,782
Total of funds	336,588	1,374,066	(833,168)	877,486

14. STATEMENT OF FUNDS

SUMMARY OF FUNDS – CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Fund	129,704	148,499	(181,096)	9,221	106,328
Restricted funds	747,782	935,193	(1,083,062)	(9,221)	590,692
	877,486	1,083,692	(1,264,158)	-	697,020

SUMMARY OF FUNDS – PRIOR YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Fund	20,017	188,417	(78,730)	129,704
Restricted funds	316,571	1,185,649	(754,438)	747,782
	336,588	1,374,066	(833,168)	877,486

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	4,218	4,218
Current assets	672,730	118,718	791,448
Creditors due within one year	(82,038)	(16,608)	(98,646)
Total	590,692	106,328	697,020

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	966	966
Current assets	838,616	158,721	997,337
Creditors due within one year	(90,834)	(29,983)	(120,817)
Total	747,782	129,704	877,486

16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(180,466)	540,898
Adjustments for		
Depreciation charges	837	321
Dividends, interests and rents from investments	(2,117)	(1,416)
Decrease in debtors	365	44,630
Increase/(decrease) in creditors	(22,171)	21,966
Net cash provided by/(used in) operating activities	(203,552)	606,399

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	791,448	996,972
Total cash and cash equivalents	791,448	996,972

18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	996,972	(205,524)	791,448
	996,972	(205,524)	791,448)

19. CONTINGENT LIABILITIES

There is the possibility that legal costs could be claimed from the charity in the event of an unsuccessful legal challenge. This risk is listed on the risk register, and discussed in board meetings. At the date of these financial statements trustees are not aware of any likely material losses derived from adverse costs.

20. PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £7,783 (2023: £4,326). There were no amounts relating to pension within creditors in the current or prior year.

21. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.

GLOBAL LEGAL ACTION NETWORK (GLAN)

England & Wales - Charity number 1167733

Accounts



Annual Report

2022-2023



#Youth4ClimateJustice



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FOREWORD FROM THE DIRECTOR

I am pleased to introduce GLAN's annual report for 2022/2023, highlighting some of the teams' major successes.



Firstly, I am humbled that GLAN have been able to represent the Uyghur people affected by forced labour in Xinjiang at the UK High Court. This was the first time the Uyghur people have been given a voice in a foreign court. Our legal team argued the failures of three UK government authorities to open investigations into the importation of forced labour cotton. Following four years of building our case, we were disappointed that the judgment in January 2023 favoured the UK government's arguments however, importantly, GLAN was successful in nonetheless establishing an important legal precedent that the importation of atrocity crimes goods is a criminal matter. You can read more about this in the Accountability and Supply Chains section.

This year also saw the announcement of the European Court of Human Rights, referring our climate case to its 17-judge Grand Chamber where only exceptionally important cases are considered. GLAN will be supporting six youths from Portugal to challenge 32 European countries for not taking urgent measures to mitigate the effects of climate change. The case was originally filed in September 2020, so we are excited that such an unprecedented hearing is now scheduled for later in September. There are so many more achievements throughout the year which have positively impacted a range of human rights and environmental issues, this report outlines GLAN's focus in the past 12 months.

Our network of support is growing in strength, and this is our first year of having surpassed £1 million of income as a charity which is exceptional. I am extremely grateful to those supporting our projects and thank our loyal and supportive donors, without whom none of this would be possible; we work closely with some incredible strategic civil society partners to help achieve our goals; all of which contribute to GLAN and support our dedicated team in achieving GLAN's vision.

May I also thank our Board of Trustees for their generosity, dedication, and time. I look forward to another year setting the pace in achieving our mission.

A handwritten signature in dark ink, which appears to read 'Gearóid Ó Cuinn'.

Dr Gearóid Ó Cuinn

Founding Director, GLAN

FOREWORD FROM THE CHAIR OF THE BOARD OF TRUSTEES



As Chair of the Global Legal Action Network (GLAN), I am privileged to share the collective gratitude of our Board of Trustees for all those that have supported GLAN over the past year. We are grateful to each and every one of you, and want you to know that your commitment, support and dedication is making a difference to the lives of so many around the world.

May I also recognise the exemplary leadership of our Executive Director and his dedicated team, whose hard work has allowed GLAN to scale new heights, fortifying our mission to tackle global challenges through innovative legal strategies.

A significant achievement this year has been a renewed focus on organisational excellence, resilience and sustainability. The Board has supported strategic staffing decisions in finance, administration, and communications, as a testament to our commitment to enhancing GLAN's effectiveness and reach. The infusion of new talent will support GLAN's continued evolution and impact.

This year, the Trustees bid a heartfelt farewell to our colleagues Marieanne McKeown and Nigel McEwen, whose dedication, guidance and vision has been instrumental to GLAN's accomplishments. Their wisdom and dedication have left an indelible mark. Similarly, we extend our best wishes to Bróna Clifford, our departing Office Manager, whose efforts have been pivotal in GLAN's growth and organisational enhancement.

Financially, I am pleased to say that this was another positive year for GLAN and we are enormously grateful to all those who supported us with donations. By prioritising longer-term funding and individual giving, coupled with enhanced governance, we have strengthened GLAN's financial foundation. In order to navigate the challenges posed by our rapid growth and increased costs, a new subcommittee focused on human resources and finance was established, to provide greater focus and oversight in these critical areas. An exciting chapter is unfolding as we embark on a comprehensive strategic review. GLAN has been selected for the prestigious Pilotlight scheme, a 10-month engagement that is already underway. This transformative initiative will undoubtedly position us on a stronger strategic footing in the coming year. The full engagement of the Board and GLAN's staff in this root-and-branch assessment signifies our collective determination to chart a course that will enable GLAN to continue breaking new ground on the international stage.

In closing, I express my deepest appreciation to the entire GLAN community — trustees, staff, and supporters alike — for your unwavering commitment to justice and human rights. Together, we stand poised to make a lasting impact on some of the most pressing issues of our time. The journey ahead is challenging, but with your continued support, I am confident that GLAN will rise to new heights of success and significance, making a profound impact on some of the most critical issues of our generation.

A handwritten signature in black ink, appearing to read 'Mark Beer', with a stylized flourish at the end.

Mark Beer

Chair, GLAN Board of Trustees

ECONOMIC & ENVIRONMENTAL JUSTICE

We pursue legal strategies which seek to protect the rights of communities from the avoidable environmental harm and challenge the economic service providers who systematically enable these harms.

Youth4ClimateJustice: 6 Portuguese Youth vs 32 Countries

Holding 32 governments accountable over the climate crisis

Six Portuguese young people were moved to action after witnessing the devastating wildfires around their homes in Portugal in 2017. Their physical and mental health is being harmed by the impacts of climate change and unless countries, including European countries, adopt much steeper greenhouse gas (GHG) emissions reductions urgently, these impacts will worsen dramatically over the course of their lifetimes.

In June 2022 the European Court of Human Rights referred the case to the 17-judge Grand Chamber which only considers a tiny fraction of cases of exceptional importance.

Between June 2022 and March 2023 our legal team worked on a further exchange of written arguments between the youth-Applicants and Respondent States.

Due to the exceptional nature of the Youth4ClimateJustice case, the date was pushed back to September, from March 2023, and unusually given a full day for the case to be heard in court.

On 29th March 2023 the climate team travelled to Strasbourg to show support for the hearing of two other significant and related climate cases before the Grand Chamber, originally scheduled to be heard on the same date as the Youth4ClimateJustice case, which were Verein Klimaseniorinnen Schweiz and Others v. Switzerland and Carême v. France.

The judgment being sought is legally binding and would compel states to take rapid action to reduce their carbon emissions. In addition, as rulings of the ECtHR are very influential in cases before domestic courts in Europe, this judgment would also give claimants taking future climate cases at the national level a much stronger basis on which to argue their cases.



CASE SPOTLIGHT – CERREJÓN

The Cerrejón mine in Colombia, one of the largest open-pit mines in the world, is linked to the forced displacement of indigenous communities including the Wayúu people and Afro-Colombian communities, human rights abuses and widespread, persistent, and extreme pollution of air and water.

As a result of a year long investigation by GLAN, a complaint against the owners of the Cerrejón mine was accepted as credible to proceed by the Swiss, Australian and UK National Contact Points (NCP); NCPs are bodies which oversee adherence to OECD guidelines and should ensure minimum standards are met by companies, including respect for human rights and the environment.

In December 2022 the Swiss National Contact Point called on Glencore, the mine owner, to carry out due diligence; the NCP recommended that Glencore ensure “that its policies and due diligence measures foster a responsible business conduct at Cerrejón.” However, this final decision does not go far enough to ensure that human rights and the environment are protected.

Cerrejón Mine

Key facts



GLAN has filed 5 legal complaints to date.

Coal from Cerrejón is shipped into Ireland and other countries despite well known human rights and environmental abuses.

35 indigenous & Afro-Colombian communities displaced



29 rivers & streams impacted.
16 million litres of water used per day.

30 million tonnes of coal produced a year.



65% of people in La Guajira live in poverty. Over 45% suffer deprivation of basic needs such as food and sanitation.



PARTICIPATION OF INDIGENOUS COMMUNITIES

While working to agree the terms of a mediation process with the Swiss NCP it was vital to us that indigenous Wayúu and Afro-Colombian communities who are affected by Glencore's extractive mining activities had a voice. We suggested various mechanisms to the NCP to enable community participation, and though we raised these proposals repeatedly, as well as participation of local partner NGOs involved in the complaint, all proposals were flatly rejected by the Swiss NCP leading to the failure of the mediation. It is crucial that communities are included in cases that affect them so deeply and we will continue pushing for their right to hold powerful actors exploiting their lands to account.

CONTRIBUTING TO IMPROVED LEGISLATION

GLAN was invited to participate in the consultation process for the development of Colombia's new mining code (the 'Codigo Minera'). The legislation is being developed by the newly-elected governing party, El Pacto Histórico. In November 2022 GLAN attended a session convened by Senator Isabel Cristina Zuleta and, in light of the difficulties with securing community participation and lack of any real accountability for the companies involved in environmental and rights abuses in the region, GLAN raised mandatory human rights due diligence legislation and attaching criminal liability to the perpetration of certain environmental harms as crucial issues to consider in the new mining code. GLAN has been asked, and accepted the request, to remain available to consult on the new mining code and possibly comment on draft legislation.

CHALLENGE TO EUROPEAN IMPORTS OF RUSSIAN FOSSIL FUELS

On 25 May 2022, GLAN filed a complaint with the EU Ombudsman alleging that the European Commission has engaged in maladministration in its approach to addressing EU imports of Russian fossil fuels following Russia's invasion of Ukraine. GLAN submitted the complaint with four other co-complainants, and while the Ombudsman dismissed our complaint, we secured coverage which helped elevate the call of Ukrainian environmental activist and co-complainant, Svitlana Romanko who is calling for a ban on Russian fossil fuel imports.

CHILD RIGHTS AND IRISH TAX POLICY

We led the legal input for a coalition of Irish and Ghanaian civil society organisations submitting to the UN Committee on the Rights of the Child. The submission highlighted Ireland's role in undermining children's rights in countries like Ghana by facilitating profit-shifting by corporations, depriving countries of crucial tax revenue for healthcare and education. After the Committee accepted our concerns, an updated submission was filed in August 2022. During a January 2023 hearing in Geneva, Committee members questioned Ireland on its tax policies, particularly raising points we had emphasised in our submission. The Committee's concluding observations recommended that Ireland ensures its tax policies do not contribute to abuse, marking a significant achievement and providing a foundation for civil society organisations to advocate for Irish tax policy reform. Notably, this is the first instance of a UN human rights treaty monitoring body addressing the extraterritorial human rights impacts of Ireland's tax policies.

BARBUDA



"This is the fourth time of coming to court...The complainant has never shown up in court, which in my opinion means that it should have been thrown out from the beginning. It's unfair and it's intimidation. It needs to stop."

Land defender Jacklyn Frank

A win for Barbudan Land Rights Defenders

GLAN and Front Line Defenders issued an urgent, public appeal, which made the front page of regional news and was sent to UN and government authorities in support of 22 Barbudan residents who had been repeatedly summoned to court on charges of trespass for over 2 years for accessing public beaches and lands.

The appeal called out the prosecution for lack of evidence and called for an end to the prolonged legal proceedings. At their hearing in June 2022, the presiding judge threatened defendants that they could face jail time.

Barbudans were again summoned to appear in court again on 29 September 2022, but in a victory for Barbudan residents, on the day of the hearing the charges were dismissed due to lack of evidence. This is a significant victory however the battle to preserve the rights of the Barbudan people is ongoing.

Destructive Developments

UN legal experts noted their deep concerns over potential impacts of the Barbuda Ocean Club, operated by US company 'Peace Love Happiness (PLH)' on human rights, including the rights to food, water and sanitation, housing, and a healthy environment, as well as cultural rights. GLAN has been collecting and preserving evidence of potential human rights violations on Barbuda; in response to PLH's reply letter flatly denying all issues raised by UN experts, GLAN went on the public record to list and fact-check the main claims made by PLH and flag important omissions.

We are continuing to build our case and collect evidence to support Barbudan land defenders in their fight for justice.

ACCOUNTABILITY & SUPPLY CHAINS

We are challenging the complex structures that organise the supply of labour and goods, often resulting in the serious violation of human rights including slave and bonded labour.

CASE SPOTLIGHT

Challenging forced labour cotton

GLAN and the World Uyghur Congress presented a groundbreaking case against three UK government authorities, challenging them for failing to investigate the importation of cotton made using forced labour in the Uyghur Region of China (known internationally as Xinjiang) as part of the Chinese government's programme of atrocity crimes against the and other Turkic Muslim people. In an historic move, the case reached the UK High Court, marking the first time a Uyghur group challenged global market complicity of Uyghur forced labour in a national court.

Despite a disappointing judgment ultimately favouring the UK government's arguments, the case achieved a significant victory by establishing a legal precedent. The court confirmed that the cotton in question, being goods made using forced labour, constituted criminal property under UK law and is subject to restrictions under existing proceeds of crime laws which opens up potential to challenge profits made through atrocity crimes.



We still want to challenge elements of the ruling and are appealing the decision. The appeal challenges the court's stance on the perplexing notion of 'adequate consideration,' where it accepted the government's argument that purchasers of forced labour goods are innocent so long as they pay market value for goods, regardless of the fact they were produced through forced labour. The appeal is crucial in preventing the UK from becoming a safe haven for traders of forced labour goods.

The appeal will mean a second hearing in mid-2024, which ends a powerful message against the trade of forced labour goods, ensuring accountability and justice for the Uyghur people. If our appeal is successful, the UK trade and customs authority could be compelled to enforce stricter import procedures, helping stop forced labour goods from entering the UK.

Dolkun Isa, President of the World Uyghur Congress on the day of the hearing:

"Today is a historic day for the Uyghur people, we are here to remind the UK government of their responsibility to stop forced labour products. They should set an example to other countries of their moral obligations to stop forced labour protection".

OTHER CHALLENGES AGAINST FORCED LABOUR

Challenging Dutch firms for profiting from forced labour of North Koreans in Polish ship-building compound

We worked with La Strada International and Prakken d'Oliveira to challenge the Dutch Public Prosecutor's failure to prosecute two Dutch shipbuilding companies for profiting from North Korean forced labour at their supplier's shipyard in Poland. We argue that the Dutch firms were aware of the inhumane, slavery-like conditions that North Korean workers were subjected to, but still went ahead with ordering ship components. Workers sent to these compounds were found to have endured years of slave-like conditions, including working between 10 and 13 hours each day; having their pay confiscated and sent to North Korean regime; and dangerous working conditions. We expect our complaint will be granted a hearing in the next year.

Seeking an EU wide ban on all forced labour goods imports

We sent a letter urging the Irish customs authorities to ban all cotton imports produced with forced labour in Xinjiang, citing correct interpretations of international, EU, and Irish law. The authorities acknowledged responsibility for preventing prohibited goods but deferred the matter to the Department for Enterprise, Trade, and Employment. Following correspondence, the Irish government initiated a preliminary assessment though they have not revealed their findings. We are preparing to launch a formal complaint against the department for continuing to import forced labour goods.



WAR & OCCUPATION

We challenge the participation of states or corporations in the global north who act as accessories to violations of human rights and the law of war.

CASE SPOTLIGHT

Challenging UK arms sales

Arms sales to Saudi Arabia:

In January, we acted as intervenors in a case led by Campaign Against Arms Trade (CAAT) challenging the sale of British produced weapons to Saudi Arabia for use in their war against Yemen. We submitted a significant body of witness and photographic evidence to the proceedings and stood in court with CAAT and Yemeni partners, Mwatana for Human Rights calling for a review of the legislation which allows arms to be sold. We are awaiting their judgment.

Arms sales to Israel:

The UK approves substantial licenses for the sale of weapons to Israel. Every time the Israeli Defence Forces (IDF) launch attacks on Gaza, the cost to civilian lives and infrastructure is significant and widely considered disproportionate to intended military aims. These attacks are often made using British weapons and violate international humanitarian law. We are carrying out pre-litigation research to bring a case before the UK courts, asking them to stop selling arms to the IDF.



OTHER WORK IN THIS AREA

Progressing potential for open-source evidence in war crime investigations: We have developed a unique methodology allowing open-source information to be used as evidence in court. We are working with investigative partners to authenticate evidence, such as footage recorded by civilians, so that it can be used in war crime investigations.

This methodology is revolutionising the way in which war crimes can be evidenced in court. We have received requests to train investigators, prosecutors, judges, lawyers and students in how to affectively assess open-source information as evidence.

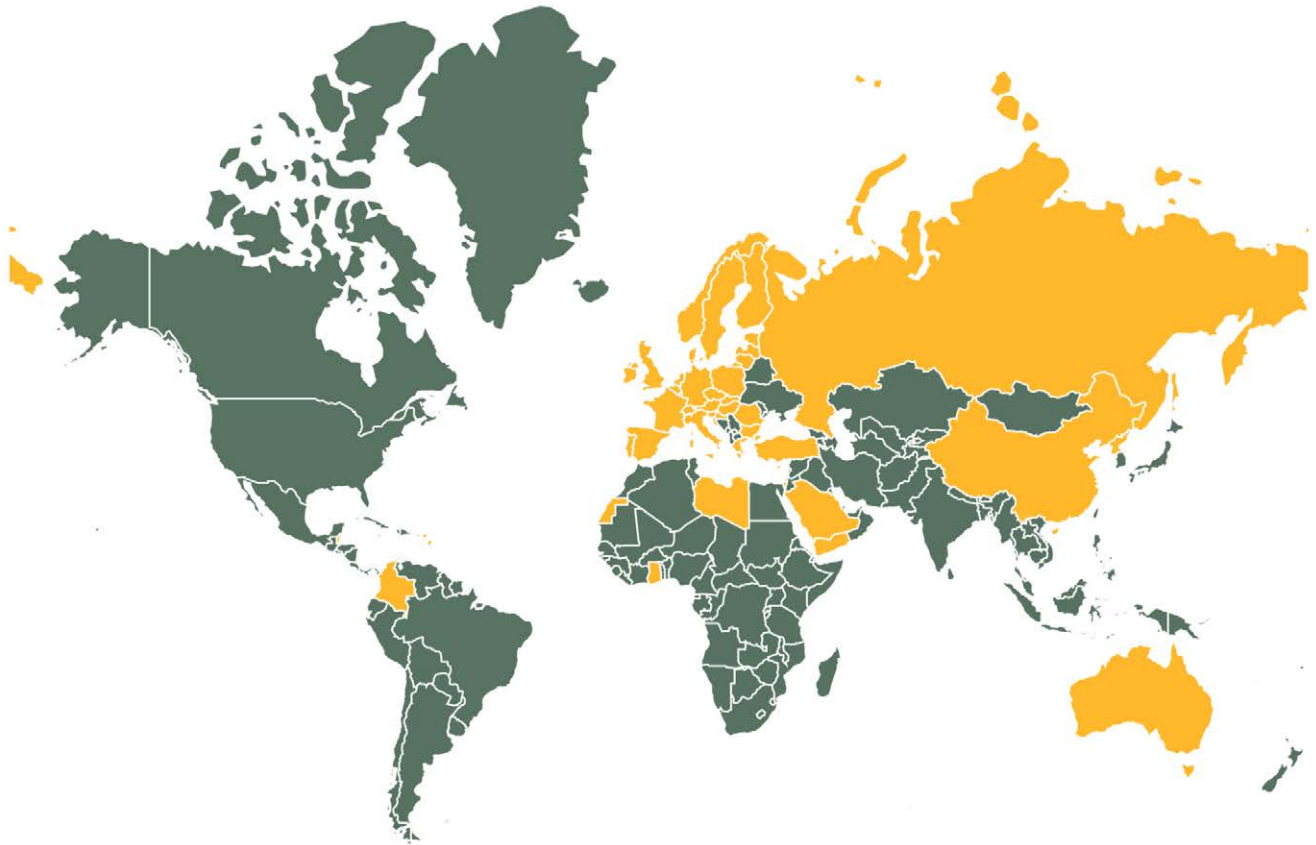


We have been working with international war crime investigators to secure accountability for war crimes committed in Ukraine. We are in the process of completing over 35 investigations into incidents of potential war crimes and will be producing a report for submission to prosecutors. We helped relatives of Ukrainian murder victims to prosecute their attackers by submitting evidence to German Federal Prosecutors investigating three cases where civilians were detained, tortured and killed by Russian forces.

Challenging invasive spyware: NSO owned spyware, Pegasus, has surged in use against human rights defenders, dissidents, and journalists, allowing states to invade global smartphones. Pegasus is used to identify and harm politicians, journalists and human rights defenders. We are working with five UK based individuals who have been targeted by countries like Saudi Arabia. We are exploring the possibility for legal action against the owner of Pegasus software and five state governments who are authorising the use of the software. We aim to seek criminal accountability for NSO.

Challenging tourism in occupied territory: We have carried out extensive research and uncovered many EU-based tourist companies are offering tours and travel packages which are sold as tours of Israel, but they include taking visitors to occupied Palestinian territories and illegal settlements in the West Bank. These tours support a misleading narrative about the situation in Palestine and violate EU and international law, along with the EU Directive on Travel Packages. We are building a legal strategy that seeks to hold EU member states accountable for insufficiently applying consumer protection standards and indirectly contributing to violations of international law in occupied Palestinian territories.

Countries with active cases & affected communities



Antigua and Barbuda, Australia, Austria, Bahrain, Belgium, Belize, Colombia, Czech Republic, Croatia, Denmark, Estonia, Finland, France, Germany, Ghana, Greece, Grenada, Hungary, Iceland, Israel, Italy, Latvia, Libya, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, North Korea, Palestine, Poland, Portugal, Russia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye, United Kingdom, Western Sahara, Yemen.

THANK YOU TO OUR SUPPORTERS

We are incredibly grateful to our generous supporters for joining us in challenging the systems, governments and powerful actors that inflict human rights abuses and environmental harms.

We are funded entirely by voluntary donations from generous individuals who have contributed to our crowdfunding campaigns and offered ongoing regular support, to charitable trusts and foundations from the UK, Ireland, Europe and US.

Your funding allows us to partner with affected communities and design innovative legal strategies which challenge human rights violations and systemic injustice. Thank you to our individual supporters and charitable trusts:

Avaaz

Climate Change Collaboration

Digital Freedom Fund

Evan Cornish Foundation

The Freedom Fund

Institute for Governance & Sustainable Development

Joffe Charitable Trust

The Joseph Rowntree Charitable Trust

Lifes2good Foundation

Foundation to Promote Open Society

We Have the Power

The Roddick Foundation

Sadaka

The Sunrise Project

Trócaire

Polden Puckham Charitable Foundation

David and Elaine Potter Foundation

Christian Aid

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES

Mark Beer, OBE, Chair
Peter Greig (resigned 3 November 2023)
Lucinda Hardwick
Ian Matthew Kysel
Tom Macleod
Nigel McEwen (resigned 25 January 2023)
Marianne McKeown (resigned 25 January 2023)
Jo Wickens
Stephen William Aulsebrook (appointed 8 November 2023)
Louise Slattery (resigned 3 November 2023)
Jo Richardson, Treasurer (appointed 3 November 2023)

CHARITY REGISTERED NUMBER

1167733

PRINCIPAL OFFICE

57-60 Lincoln's Inn Fields
London
WC2A 3LJ

CHIEF EXECUTIVE OFFICER

Gearóid Ó Cuinn

INDEPENDENT AUDITORS

Streets Audit LLP
Chartered Accountants
Registered Auditors
Potton House
Wyboston Lakes
Great North Road
Wyboston
Bedford
MK44 3BZ

BANKERS

CAF Bank
25 King Hill Avenue
West Malling
Kent
ME19 4JQ

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2022 to 31 March 2023.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The objects of the Global Legal Action Network (herein GLAN) are to protect and promote human rights (as set out in the United Nations Charter, the Universal Declaration of Human Rights ("UDHR") and subsequent Conventions, Declarations and regional codes of human rights which incorporate the rights contained in the UDHR and those subsequent conventions and declarations, as well as through customary international law) throughout the world.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'. The Trustees referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing and planning all of GLAN's activities. GLAN advances public benefit by educating others about the importance of international law and human rights' standards, and through attempting to ensure those standards are upheld by advice to governments and litigation where necessary.

b. Strategies for achieving objectives

By bringing strategic legal actions in partnership with the communities affected by environmental and human rights abuses this activity contributes to the realisation of international legal standards aimed at protecting populations from these harms.

GLAN devises innovative cross-border legal actions that directly tackle the complicity of third states by addressing their legal economic and corporate connections to human rights and environmental harms. Our legal actions are designed to align with other justice seeking strategies of local affected communities.

c. Activities undertaken to achieve objectives

The charity aims to achieve these objectives by all or any of the following means:

- obtaining redress for victims of human rights abuses and violations of international law through litigation;
- promoting respect for human rights among individuals and corporations;
- monitoring and reporting abuses of human rights;
- commissioning research into the maintenance and observation of human rights;
- providing technical advice to government and others regarding the implementation of international law and human rights standards through primary and/or secondary legislation;
- contributing to the sound administration of international legal standards and human rights law through litigation, advocacy, training and information sharing as regards human rights standards;
- commenting on the compliance of proposed legislation with international law and human rights standards;
- raising awareness among lawyers, members of the judiciary as well as civil society of international law and human rights standards and of their enforcement through domestic law; and
- international advocacy regarding the effective enforcement of international law and human rights through the use of domestic law.

d. Main activities undertaken to further the Charity's purposes for the public benefit

GLAN's work is concentrated on cases which are transnational in scope and involve the innovative use of legal action to promote change and respect for human rights. These cases tend to last several years and reporting on them does not fit naturally into an annual framework. More details of this activity is outlined in the Director's section of this report and is reported quite extensively on GLAN's website.

ACHIEVEMENTS AND PERFORMANCE

a. Main achievements of the Charity

A short summary of major ongoing activity since the last Annual Report includes:

Documenting violations of international law in war

GLAN continues to develop the a pioneering methodology for using online open source information for generating legally viable evidence. This methodology has been deployed in the context of seeking accountability for war crimes committed in Yemen and Ukraine.

Protecting people from climate change- the ECHR Climate case

On behalf of 6 Portuguese young people GLAN is taking 32 governments to the Grand Chamber of the European Court of Human Rights in September. This case has required extensive use of GLAN's resources for the past three years. If successful this case will establish a benchmark which can enable governments to be legally held to account if they fail to take adequate action on climate change.

Protecting communal land rights in Barbuda

Land in Barbuda was vested in the people of Barbuda when slavery was abolished. This unique communal arrangement is called a tenure system. In the aftermath of Hurricane Irma in 2017 developers have begun destroying protected parks and wetlands to make way for an airport runway, golf course, and luxury accommodation for the ultra wealthy. We are working with the Barbudans to build an international legal strategy to help protect their rights and environment

Challenging the importation of forced labour cotton

An unprecedented hearing took place on 25th and 26th October in the High Court (London). GLAN and World Uyghur Congress (WUC) took the British government to court to challenge their failure to tackle imports of Uyghur forced-labour cotton into the UK. This was the first time that Uyghur representatives set foot in a foreign courtroom on this issue. The case stands to rewrite the relationship between the UK high street and forced labour goods. It emerged in the course of proceedings that the British government agrees in principle that the Proceeds of Crime Act applies to companies importing cotton from Xinjiang. This is a significant development in itself as it is the first time that this legislation has been deemed to apply to imports of atrocity crime goods.

b. Key performance indicators

GLAN use a combination of qualitative and quantitative Key Performance Indicators (KPIs) to assess its success including:

Policy Impact:

- a) Legal Precedent: The establishment of favourable legal precedents that can be used in future cases.
- b) Policy Changes: Influencing changes in laws, regulations, or policies as a result of litigation.

Social Impact:

- a) Community Awareness: The extent to which the litigation raises awareness about the underlying issues within the community.
- b) Public Perception: Monitoring public opinion and perception changes regarding the issues at hand.

Client Impact:

Achieving the specific objectives outlined by the client or affected community.

Resource Efficiency:

- a) Cost-Effectiveness: Evaluating the efficiency of resource allocation in terms of time, money, and manpower.
- b) Resource Utilisation: Ensuring that resources are used effectively to achieve the intended outcomes.

Legal Process:

- a) Case Outcome: Success in terms of court judgments or settlements.
- b) Litigation Progress: Monitoring the progress of the legal proceedings and compliance with timelines.

Stakeholder Engagement:

- a) Coalition Building: Building alliances with other organisations and stakeholders to strengthen the impact.
- b) Media Coverage: Assessing the extent of media coverage and its influence on public opinion.

Long-Term Impact:

- a) Sustainability: Examining the long-term sustainability of the outcomes achieved.
- b) Behavioural Change: Measuring any positive changes in behaviour or practices related to the litigated issues.

Strategic Flexibility:

The ability to adapt and adjust legal strategies based on changing circumstances.

Legal Empowerment:

Assessing the degree to which the litigation empowers individuals and communities.

c. Factors relevant to achieve objectives

Legal actions attempt to secure compliance with legal standards relevant to the enjoyment and protection of human rights standards.

d. Fundraising activities and income generation

GLAN's income is sourced from grant giving trusts and foundations as well as a small percentage of voluntary donations from individuals in the form of direct donations through our online portal and through public online crowdfunding campaigns. Our fundraising strategy poses no risk to vulnerable people though we have a safeguarding policy in place. We employ a professional fundraiser to lead our income generation and ensure our activities are compliant with the Code of Fundraising Practice and UK law. GLAN does not employ third-party fundraisers and suitable measures are in place to ensure we handle personal information in a manner compliant with GDPR. GLAN has received no complaints in regard to fundraising.

FINANCIAL REVIEW

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees considered GLAN's contractual obligations to staff and others, as well as the uncertainty of future income, when finalising a Reserves Policy. The Trustees have adopted a target of three 'months' unrestricted expenditure as a reasonable minimum reserve in order to ensure that GLAN's core activity could continue during a period of unforeseen difficulty. This target was met at 31 March 2023.

The calculation of the required level of reserves includes the following considerations:

- Risks associated with each stream of income and expenditure being different from that budgeted.
- Planned activities.
- Organisation's commitments.

At the year end the charity held £877,486 total funds (2022: £336,588). This consisted of restricted funds of £747,782 (2022: £316,571) and unrestricted funds of £129,704 (2022: £20,017).

c. Principal risks and uncertainties

The Board of Trustees regularly undertakes a major risks analysis which enables the organisation to identify any major risks it faces and to agree the actions needed to minimise or mitigate such risks.

d. Financial risk management objectives and policies

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The biggest financial threat facing GLAN is the possibility of material adverse costs judgements being made against us. GLAN remains very leanly organised keeping overhead costs like rent to zero despite availing of office space in London, Belfast and Galway due to in-kind support.

While GLAN deals in multiple currencies and is therefore subject to fluctuations over the foreign exchange rate the proportion of expenditure relating to this is minimal which reduces the overall risk to a suitable level.

General Data Protection Regulations (GDPR) Policy has had an effect on most charities since its introduction. GLAN continues to obtain permission from individuals to be able to process their personal data. The Database at the Head office allows personal data to be securely stored and to prevent breaches of information.

e. Principal funding

Financially GLAN has had a satisfactory year in attracting greatly increased grant funding; as a result total income for the year £1,374,066 exceeded £1m for the first time. Total reserves more than doubled to £877,486 (up from £336,588). Most of these reserves represent restricted grant money already received which will be spent in the future on ongoing legal case work. Thanks to a big increase in unrestricted grant income unrestricted reserves increased from £20,017 to £129,704.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Global Legal Action Network is a registered charity, number 1167733, and is constituted under a CIO-Foundation.

The governance of the Charity is the responsibility of the Trustees who are appointed under the terms of the Trust deed.

b. Methods of appointment or election of Trustees

Under the constitution every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New Trustees are inducted by the other Board members and by the Executive Director. Trustees are encouraged to undertake appropriate training in order to facilitate their understanding of the role. Trustees are recruited by open recruitment processes following a skills assessment to ensure that the Trustees as a body can continue the effective oversight of the organisation.

c. Organisational structure and decision-making policies

GLAN was set up as a charity in 2016 and initially relied on a core group of volunteers, with the first staff being employed in 2018. Since then the organisation has grown cautiously as its workload has expanded and by March 2023 GLAN employed 7 staff, including 5 whose work was legally based and two support staff, an Administrator and a Development Officer. For their part, the Trustees guide GLAN's growth in a way

that is consistent with our charitable objectives. Within a short space of time GLAN has found new pathways for the international protection of human rights, quickly developing a diverse set of ground-breaking transnational legal strategies. These actions fall within the following themes of: war and occupation; accountability and supply chains; environmental and economic justice; and migration and border violence.

d. Policies adopted for the induction and training of Trustees

Given the disparate and devolved membership of the Trustees, no formal Trustee training takes place but Trustees are expected to be familiar with best trustee practice as outlined in Charity Commission guidance.

e. Related party relationships

The trustees complete an eligibility declaration, conflict of interest declaration and a declaration of trustees interests upon appointment. A register for the latter two are maintained and records are updated at the start of each Board meeting including inquiries on new related parties.

d. Policies adopted for the induction and training of Trustees

Given the disparate and devolved membership of the Trustees, no formal Trustee training takes place but Trustees are expected to be familiar with best trustee practice as outlined in Charity Commission guidance.

PLANS FOR FUTURE PERIODS

GLAN intends to deepen its focus on the intersection of environmental and human rights issues and, in the near term, to begin developing an approach that cultivates better coordination in the field of transnational litigation. We believe that more joined up thinking and cooperation between lawyers and investigators will produce greater impacts on the urgent issues of our time.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and

that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 30 January 2024 and signed on their behalf by:

Mark Beer

Mark Beer, OBE
(Chair of Trustees)

Lucinda Hardwick

Lucinda Hardwick
(Trustee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GLOBAL LEGAL ACTION NETWORK

OPINION

We have audited the financial statements of Global Legal Action Network (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources 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 Charities Act 2011.

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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 financial statements are authorised for issue.

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

OTHER INFORMATION

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

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
sufficient accounting records have not been kept; or
the financial statements are not in agreement with the accounting records and returns; or
we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which 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.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the company and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006 and taxation legislation in addition to charity legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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 Auditors' Report.

OTHER MATTERS

The prior year financial statements were unaudited and accordingly the prior year comparatives in these financial statements are unaudited.

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 Auditors' 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 charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Streets Audit LLP

Chartered Accountants
Registered Auditors

Wyboston Office
Potton House
Wyboston Lakes
Great North Road
Wyboston
Bedford
MK44 3BZ

31 January 2024

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	NOTES	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME FROM:					
Donations and legacies	3	1,185,649	187,001	1,372,650	993,881
Charitable activities	4	-	-	-	2,000
Investments	5	-	1,416	1,416	-
Total Income		1,185,649	188,417	1,374,066	995,881
EXPENDITURE ON:					
Charitable Activities	6	754,438	78,730	833,168	1,051,751
Total expenditure		754,438	78,730	833,168	1,051,751
Net movement in funds		431,211	109,687	540,898	(55,870)
RECONCILIATION OF FUNDS:					
Total funds brought forward		316,571	20,017	336,588	392,458
Net movement in funds		431,211	109,687	540,898	(55,870)
Total funds carried forward		747,782	129,704	877,486	336,588

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 28 form part of these financial statements.

BALANCE SHEET

AS AT 31 MARCH 2023

	NOTES	2023 £	2022 £
Fixed Assets			
Tangible assets	11	966	
Current assets			
Debtors	12	365	44,995
Cash at bank in hand		996,972	390,444
		997,337	435,439
Creditors: amounts falling due within one year	13	(120, 817)	(98,851)
Net current assets		876,520	336,588
Total assets less current liabilities		877,486	336,588
Total net assets		877,486	336,588
Charity funds			
Restricted funds	14	747,782	316,571
Cash at bank in hand	14	129,704	20,017
		877,486	336,588

The financial statements were approved and authorised for issue by the Trustees on 30 January 2024 and signed on their behalf by:

Mark Beer

Mark Beer, OBE
(Chair of Trustees)

Lucinda Hardwick

Lucinda Hardwick
(Trustee)

The notes on pages 16 to 28 form part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	606,399	(38,675)
Cash flow from investing activities		
Dividends, interests and rents from investments	1,416	-
Purchase of tangible fixed assets	(1,287)	-
Net cash provided by investing activities	129	-
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	606,528	(38,675)
Cash and cash equivalents at the beginning of the year	390,444	429,119
Cash and cash equivalents at the end of the year	996,972	390,444

The notes on pages 16 to 28 form part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

As set out in the Trustee's report, Global Legal Action Network is an registered charitable incorporated organisation in England & Wales. The principal office of the charity is 57 - 60 Lincoln's Inn Fields, London, WC2A 3LJ.

These financial statements have been prepared in sterling, which is the functional currency of the entity.

The principal objective of the charity is to provide legal advice and action across borders, challenge states and powerful actors involved with human rights violations and systemic injustice.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Global Legal Action Network 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.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. GLAN's Board and Director have examined the financial stability, governance and management, strategic planning, increase funding diversity and effective risk management when making this conclusion. No material uncertainties are known to exist and for this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Donations are included in the Statement of Financial Activities on a receivable basis.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment - 25% straight-line

2.7 Debtors

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

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. This does not include Irish pension.

2.11 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. This does not include Irish pension.

3. INCOME FROM DONATIONS AND LEGACIES

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	42,585	13,334	55,919	85,553
Grants	1,143,064	173,667	1,316,731	908,328
	1,185,649	187,001	1,372,650	993,881
Total 2022	982,154	11,727	993,881	

4. INCOME FROM CHARITABLE ACTIVITIES

	Restricted Funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fees charged	-	-	2,000

5. INVESTMENT INCOME

	Restricted Funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest received	1,416	1,416	-

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

SUMMARY BY FUND TYPE

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total funds 2023 £	Total funds 2022 £
Human Rights Protection	754,438	78,730	833,168	1,051,751
Total 2022	1,011,869	39,882	1,051,751	

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Human Rights Protection	824,936	8,232	833,168	1,051,751
<i>Total 2022</i>	<i>1,050,419</i>	<i>1,332</i>	<i>1,051,751</i>	

ANALYSIS OF DIRECT COSTS

	Total funds 2023 £	Total funds 2022 £
Staff costs	374,362	241,561
Depreciation	321	-
Consultancy costs	165,332	397,782
Legal fees	186,522	333,215
Travel and project costs	28,781	19,586
Office and computer costs	69,618	58,275
	824,936	1,050,419

ANALYSIS OF SUPPORT COSTS

	Human Rights Protection 2023 £	Total funds 2023 £	Total funds 2022 £
Governance costs	8,232	8,232	1,332

8. AUDITORS' REMUNERATION

The auditors' remuneration for 2023 amounts to an auditor fee of £8,700 (2022 independent examiner's fee - £1,332).

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	324,106	217,899
Social security costs	45,930	20,541
Contribution to defined contribution pension schemes	4,326	3,121
	374,362	241,561

The Charity had not made any redundancy or termination payments during the year.

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Project staff	5	5
Admin staff	2	2
	7	7

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration of GLAN's 5 key management personnel (2022: 1) during the period was £268,025 (2022: £46,112).

10. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

11. TANGIBLE FIXED ASSETS

	Computer equipment £
Cost or valuation	
Additions	1,287
At 31 March 2023	1,287
Depreciation	
Charge for the year	321
At 31 March 2023	321
Net book value	
At 31 March 2023	966
At 31 March 2022	-

12. DEBTORS

	2023 No.	2022 No.
Due within one year		
Other debtors	365	-
Grants receivable	-	44,995
	365	44,995

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 No.	2022 No.
Trade creditors	11,881	24,174
Other taxation and social security	19,073	2,987
Accruals and deferred income	89,863	71,690
	120,817	98,851

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Fund	20,017	188,417	(78,730)	129,704
Restricted funds				
Anonymous	-	53,739	(53,143)	596
Avaaz	78,228	520,027	(318,530)	279,725
Climate Case	95,688	18,275	-	113,963
Crowdfunding	-	13,310	(2,716)	10,594
Digital Freedom Fund	799	25,753	(10,595)	15,957
Evan Cornish Foundation	-	5,000	(5,000)	-
Foundation to Promote Open Society	14,956	-	(14,956)	-
Institute for Governance & Sustainable Development	28,359	45,689	(50,044)	24,004
Joffe Charitable Trust	685	30,000	(25,508)	5,177
Lifes2good Foundation	388	-	(388)	-
Sadaka	-	22,926	(19,156)	3,770
The Climate Change Collaboration	30,000	170,000	(88,666)	111,334
The Foundation to promote Open Society	-	176,557	(31,842)	144,715
The Freedom Fund	8,908	68,055	(74,634)	2,329
The Joseph Rowntree Charitable Trust	21,103	-	(19,674)	1,429
The Roddick Foundation	33,615	-	(33,615)	-
The Sunrise Project	-	22,000	(2,129)	19,871
Trócaire	1,706	4,318	(1,706)	4,318
United Methodist Church	2,136	-	(2,136)	-
We Have the Power	-	10,000	-	10,000
	316,571	1,185,649	(754,438)	747,782
Total of funds	336,588	1,374,066	(833,168)	877,486

Glan receive restricted funds from charitable trusts, foundations and individuals towards specific areas of our work which fulfill our mission of working with affected communities to pursue innovative legal actions across borders that challenge powerful actors involved in human rights violations and systemic injustice. These funds span key thematic areas:

Environmental and Climate Change

We received restricted funding to support the development of legal strategies challenging states and powerful actors who are contributing to environmental harms, land grabs and climate change which are subsequently impacting human rights of affected communities. Funders of this thematic focus area include: Avaaz, Climate Change Collaboration, Institute for Governance & Sustainable Development, Joseph Rowntree Charitable Trust, Lifes2good Foundation, Foundation to Promote Open Society, We Have the Power, The Roddick Foundation, Sunrise Project & restricted individual donations given through crowdfund campaigns and those received directly.

War and Occupation

Restricted funding in this area allows us to develop new evidentiary standards to support international war crime investigations, to challenge the international arms trade and to explore litigation strategies to challenge unlawful occupation in conflict settings. Funders of this thematic focus area include: Foundation to Promote Open Society, Digital Freedom Fund, United Methodist Church, Sadaka & restricted individual donations given through crowdfund campaigns and directly.

Global Finance, Trade and Supply Chains

We receive restricted funds to challenge instances of forced labour in international supply chains. Funders of this thematic focus area include: Evan Cornish Foundation, Trocaire, anonymous funders & restricted individual donations given through crowdfund campaigns and directly.

Central Services

We receive funding restricted for non-legal staff to develop our internal communications and administrative capacity. Funders in this area include: Joffe Charitable Trust.

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Fund	55,184	11,727	(46,894)	20,017
Restricted funds				
Anonymous	11,744	59,284	(62,120)	8,908
Avaaz	45,050	334,000	(300,822)	78,228
Climate Case	-	100,000	(70,000)	30,000
Crowdfunding	-	4,410	(4,410)	-
Digital Freedom Fund	-	20,682	(19,883)	799
Evan Cornish Foundation	-	42,758	(42,758)	-
Foundation to Promote Open Society	-	29,622	(1,263)	28,359
Institute for Governance & Sustainable Development	4,039	26,000	(29,354)	685
Joffe Charitable Trust	-	40,000	(18,897)	21,103
Lifes2good Foundation	-	16,847	(16,459)	388
Sadaka	2,231	-	(95)	2,136
The Climate Change Collaboration	97,400	178,041	(275,441)	-
The Foundation to promote Open Society	32,544	-	(17,588)	14,956
The Freedom Fund	-	50,600	(16,985)	33,615
The Joseph Rowntree Charitable Trust	-	2,000	(2,000)	-
The Roddick Foundation	-	4,084	(2,378)	1,706
The Sunrise Project	81,000	-	(81,000)	-
Trocaire	4,870	-	(4,870)	-
United Methodist Church	58,396	73,826	(36,534)	95,688
	337,274	982,154	(1,002,857)	316,571
Total of funds	392,458	993,881	(1,049,751)	336,588

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	966	966
Current assets	838,616	158,721	997,337
Creditors due within one year	(90,834)	(29,983)	(120,817)
Total	747,782	129,704	877,486

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	413,543	21,896	435,439
Creditors due within one year	(96,972)	(1,879)	(98,851)
Total	316,571	20,017	336,588

16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	540,898	(55,870)
Adjustments for		
Depreciation charges	321	-
Dividends, interests and rents from investments	(1,416)	-
Decrease/(increase) in debtors	44,630	(37,658)
Increase in creditors	21,966	54,853
Net cash provided by/(used in) operating activities	606,399	(38,675)

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	996,972	390,444
Net cash provided by/(used in) operating activities	996,972	390,444

18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	390,444	606,528	996,972
	390,444	606,528	996,972

19. CONTINGENT LIABILITIES

There is the possibility that legal costs could be claimed from the charity in the event of an unsuccessful legal challenge. The charity trustees do not currently feel that this is likely to be the case for any of the legal cases being undertaken presently. Indications are that it is unlikely that any significant liability will arise and collaborative working with funders means that costs would be mitigated by way of additional funding. The directors are of the view that no material losses will arise in respect of any legal claim at the date of these financial statements.

20. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2023.

GLOBAL LEGAL ACTION NETWORK (GLAN)

England & Wales - Charity number 1167733

Accounts

Annual Report & Accounts

April 2021 – March 2022







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INTRODUCTION

Global Legal Action Network (GLAN) pursues innovative legal actions across borders, challenging states and other powerful actors involved with human rights violations and systemic injustice.

OUR VISION

To challenge injustice through legal action and improve the lives of the disempowered. We believe that more can be done to challenge serious human rights violations by transcending borders and working transnationally.

OUR MISSION

To work with affected communities to pursue innovative legal actions across borders to challenge powerful actors involved in human rights violations and systemic injustice, by unlocking the potential of foreign courts and other legal forums.

FOREWORD FROM CHAIR



As the Chairman of Global Legal Action Network (GLAN), it is my honour to present to you our annual report for the past year. This marks GLAN's sixth year as a registered charity, as well as my third term as Chair of the board of Trustees. I am continually proud to be a part of GLAN's mission to develop innovative legal actions across borders, challenging states and other powerful actors involved with human rights violations. In the past six years, GLAN has experienced significant growth, and this past year has been no exception. As well as achieving positive progress on our cases, we have refined our structure to be more focused and strengthened our core systems to ensure we are well positioned to continue to scale at pace.

The conflict in Ukraine has seen our staff offer their expertise in digital evidence to those seeking accountability for war crimes. It is heartening to see our innovative methodology developed and refined over several years, now being adopted internationally.

Throughout the year, our team has continued to find new ways to challenge governments and corporations profiting from environmental destruction and human rights violations. I am deeply grateful to our donors, supporters, and partners who have sustained GLAN this year. It is only with their support that we can tackle such important transnational issues. I am also grateful for the dedication and expertise of our staff, the Legal Action Committee, and my fellow Trustees.

As we look forward to the next year, we are committed to further refining and developing the governance of GLAN to enhance its resilience and sustainability. This includes continuing to improve our innovative methodology, and strengthening our support systems, as well as implementing best practices for governance to ensure that GLAN is well positioned for continued success.

I am honoured to serve as Chairman and support GLAN's efforts in this capacity.
Warm regards,

A handwritten signature in black ink, appearing to read 'Mark Beer'.

Mark Beer, OBE

Chair, GLAN Board of Trustees

DIRECTOR'S INTRODUCTION



It is with immense pride and enthusiasm that I present Global Legal Action Network's annual report for 2021-2022. This year has seen us secure a green light for our challenge to the UK for failing to halt imports of forced labour cotton, file counter responses to 33 states in our climate case before the European Court of Human Rights, and tackling the chilling effect that spyware is having on exiled human rights defenders. During this year we also witnessed the Russian invasion of Ukraine and distressing scenes of what appeared to be the widespread commission of war crimes. Teaming up with investigators at Bellingcat, we quickly sought to bring our expertise of dealing with online digital information in the Yemen conflict to bear in this new war. Our hope is that we can assist those seeking accountability into the future in a meaningful and tangible way. As a small but committed team, we are humbled and inspired by the affected communities we seek to support and energised by the progress our team has made in pushing the boundaries of legal action.

We are grateful for the dedicated supporters and partners who make our work possible, and whose contributions are invaluable in the pursuit of justice and human rights. In the coming year, we look forward to continuing our mission while growing and maturing as an organisation as we prepare to take on even more challenges. In these uncertain times we continue to believe that our endeavour's will contribute to bringing forward a future that is more just and equitable for all.

A handwritten signature in dark ink, appearing to read 'Gearóid Ó Cuinn'.

Dr Gearóid Ó Cuinn
Founding Director, GLAN

ACCOUNTABILITY & SUPPLY CHAINS

Our team has been at the forefront of developing innovative legal actions that tackle severe and systemic human rights abuses with a special focus on forced labour and slavery. As things stand the global economy allows powerful actors to profit from the complex structures that organise the supply of labour and goods, often through the violation of fundamental rights of vulnerable populations including the use of slave or bonded labour.

Our approach involves bringing powerful legal challenges to British and European authorities challenging the on-going importation of goods produced through forced labour.

Our work in this area includes:

- GLAN filed a criminal complaint with the Dutch Public Prosecution challenging Dutch companies for knowingly purchasing ships built by Polish companies who are using forced labour from trafficked North Korean labourers. Dutch law criminalises such forms of exploitation and human trafficking. In December 2021, the Dutch Public Prosecutor declined to open a criminal investigation. Working in partnership with law firm Prakken d'Oliviera and La Strada International we began work on an appeal. Our aim is to force the Public Prosecution to launch an investigation. We expect to be making our submission to the Court of Appeal in The Hague in late 2022.
- Working with our partners in the US we submitted a legal petition to the US Customs and Border Protection calling for an import ban on cotton produced through Uyghur forced labour in Xinjiang resulting in 'Withhold Release Orders' being applied to relevant cotton imports from Xinjiang throughout 2021 and 2022. In December 2021, the Uyghur Forced Labour Prevention Act was signed into US law which legally prevents forced labour cotton produced by Uyghur people from entering the States.



CASE SPOTLIGHT

Uyghur forced labour cotton in the UK



China is one of the world's top cotton producers with more than 85% of cotton grown or produced in the far western region of Xinjiang (East Turkistan). UN experts, human rights groups and investigative journalists have released conclusive evidence that the Chinese State has incarcerated up to two million people in the largest detention programme seen since World War II. Detainees are being forced to work in securitised cotton and textile factories, bringing great profit to their captors. The detainees belong to Turkic Muslim ethnic groups, in particular the Uyghurs. The UK government have officially declared these acts amount to genocide and crimes against humanity.

A recent Sheffield Hallam University study report identified 103 major, international brands source cotton connected to just 5 Xinjiang suppliers, resulting in large quantities of forced labour cotton being imported into the UK and other European countries. GLAN worked with World

Uyghur Congress to challenge the UK customs authorities for failing to implement laws designed to halt the import of forced labour goods. We have begun building an innovative legal case which challenges the failure of UK crimes and customs authorities to investigate how cotton imports breach of the untested Foreign Prison Made Goods Act 1897 and the Proceeds of Crime Act 2002.

Our achievements this year:

- On 22 April 2021, the UK Parliament voted unanimously to declare that China is committing genocide against Uyghurs in the Xinjiang Uyghur Autonomous Region of China (known as East Turkistan to the Uyghur people). During the debate that led to the vote, references were made to a legal opinion commissioned by GLAN and our partners, the World Uyghur Congress and the Uyghur Human Rights Project which concluded that there is a credible case that China is committing genocide.
- GLAN and the World Uyghur Congress submitted extensive evidence to the UK's customs authorities requesting a suspension of imports of cotton products produced by forced labourers in Xinjiang and in November 2021 we initiated judicial review proceedings against a decision of UK authorities not to halt imports.
- On 15th December 2021, our case was granted permission by the High Court of England & Wales to proceed with a landmark challenge against UK authorities for permitting the importation of cotton goods produced with forced labour in China. If successful, the case stands to rewrite the relationship between the UK high-street and forced labour goods.

"The world is turning a blind eye to one of the greatest horrors of our generation. When I first met our partners at World Uyghur Congress and started looking into how the situation in the Uyghur Region is inextricably entwined with our global trade, I couldn't quite believe the extent of it. Working on this case ever since has been such a rewarding experience. I've been welcomed into a wide network of incredible survivors, activists and NGOs who work tirelessly to fight for the Uyghur people and force the world to pay attention. They inspired me to put to use the legal skills I can offer - to push for accountability against our governments and international corporations who continue to prioritise trade over the lives and rights of human beings who deserve better from all of us."

Case Lead - Siobhán Anne Allen - Legal Officer

ENVIRONMENTAL & ECONOMIC INJUSTICE

Climate change, and the effects it will have on the poorest populations, is a major challenge the international (legal) system is facing. We are determined to mobilise our expertise in innovative ways to challenge those exacerbating, and profiting from, environmental and economic injustice. We are working on a number of cases which seek to use innovative legal action to protect the land and rights of user communities and dependent populations from avoidable environmental and economic harm.

Targeting profits of environmental harm

Colombia: The Cerrejón mine in La Guajira, Colombia, one of the largest open-pit mines in the world, is linked to the forced displacement of 35 surrounding communities from indigenous Wayúu and Afro-Colombian people and widespread, persistent, and extreme pollution of air and water including the destruction of 44 streams and river bodies leaving the vast population in La Guajira without access to water. High concentrations of harmful metals, which can cause diseases such as cancer, have been found to exist in the blood of those living near to the mine. Despite the grave harms to the environment and to surrounding communities, coal produced in this mine is generating substantial profits for numerous actors.

GLAN carried out a yearlong investigation before submitting complaints against the three mining giants who own Cerrejón on the basis of their failures to address serious environmental and human rights abuses resulting from the operation of the mine. On 10th January 2022, the Swiss, Australian and UK National Contact Points all decided that our complaints against the parent companies (BHP, Anglo American and Glencore) deal with a credible issue & should progress. As we enter mediation GLAN and our Colombian partner organisations are advocating for closure of the mine, full environmental restoration, and compensation for the affected communities.



Barbuda: For more than 100 years, the people of Barbuda have shared communal rights to their land through a unique tenure system developed after slavery was abolished, one that protected the island's rich environment. Since 2017, these ecologically rich lands are being seized and rapidly destroyed by billionaire developers building enclaves for the ultra-wealthy. Right now, the region's last internationally significant wetland is being converted into a golf course. Local communities have been organising on Barbuda to push back against these developments however, this small island nation is under-resourced and faces an enormous fight against wealthy US developers.

GLAN is supporting the community to gather evidence, build an international network of supporters and developing an international legal strategy to challenge this environmental destruction and the erosion of the islanders' communal tenure system. Our efforts resulted a group of United Nations legal experts engaging in this issue, they expressed their deep concerns about the projects in a June 2021 Joint Communication to the Government of Antigua and Barbuda as well as a Joint Communication to the private investors behind the construction projects.

LANDMARK CASE

Six Young People vs. 33 European Governments

We are supporting six children and young adults from Portugal in their complaint against 33 European countries for compromising their human rights for failing to follow scientific data and suggested actions needed to mitigate against factors contributing to climate change.

On 3rd September 2020, we filed a case with European Court of Human Rights in Strasbourg, setting out why the respondent governments are breaching the rights of the applicants protected by the European Convention on Human Rights (ECHR), and the Court have granted permission for our case to be heard.

This case is currently the biggest and most anticipated climate case on the planet. On 9th February 2022, our team filed 869 pages of counter-arguments and expert evidence highlighting the failures of the 33 States. We are significantly closer to securing judgment from the Court which would have profound consequences for the obligations of governments in Europe to act on climate science. The judgment we seek is legally binding and would operate, like a treaty requiring European governments to adopt the radical measures needed to curb the effects of climate change and safeguard the futures of today's younger generations.

"Climate change is the defining crisis of our time. Young people all around the world are demanding the radical actions needed to avert catastrophe in lots of different ways. One of those ways is by taking court cases and the biggest youth-led case at the moment is Duarte Agostinho v Portugal and 32 other States i.e. the Youth4ClimateJustice case brought by six Portuguese children and young adults. It has been an incredible privilege for me to support these amazing young people in bringing this case. Their courage and commitment is a constant source of hope and motivation to me and the team working on the case, something that is much needed when dealing with an issue that poses an ever-worsening existential threat."

Case Lead – Gerry Liston – Legal Officer



WAR & OCCUPATION

The organised violence of war and military occupations provide a platform for great abuses of power on vulnerable populations. GLAN explores instances where States and powerful actors facilitate conflict, whether directly or indirectly, with a particular focus on instances where war is used as a means for economic gain. We identify violations of human rights law and the laws of war to develop legal strategies that challenge the power imbalances present in conflict.

Challenging use of invasive spyware: GLAN has partnered with Bindmans LLP to set in motion legal action in the UK in respect of mobile phone hacking by foreign states using potent spyware known as 'Pegasus'. Pegasus spyware is made by an Israeli surveillance company called NSO Group which has sold it under licence to a number of foreign governments – many of whom have then used it to unlawfully target world leaders, human rights activists and journalists. GLAN and Bindmans conducted a 6-month legal and forensic investigation assisted by independent technology experts Reckon Digital and computer surveillance expert Dr. Bill Marczak of Citizen Lab and UC Berkeley. Following the investigation, we have formally put NSO Group, the UAE and Saudi Arabia on notice that three UK-based civil society leaders and human rights activists intend to sue them in the High Court of England & Wales for breach of their privacy rights.

Tackling the UK arms trade: Yemen's civilian infrastructure has been slowly decimated by thousands of punishing airstrikes carried out by the Saudi/UAE-led coalition (SELC) using British supplied weaponry. GLAN has been exploring avenues to challenge the UK government's decisions to continue issuing arms licenses, knowing their sale will inflict grave civilian harm and break international legal standards. With partners at Forensic Architecture, Bellingcat, Yemeni Archive and European Centre for Constitutional and Human Rights (ECCHR), we released an interactive mapping platform plotting dozens of Saudi/UAE-led coalition airstrikes. This resource contains evidence submitted to the International Criminal Court by a number of

organisations requesting an investigation into the criminal responsibilities of corporate and government actors of France, Germany, Italy, Spain and the UK who, by authorising and exporting arms to coalition members, may have contributed to war crimes.

Our Yemeni partner, Mwatana for Human Rights was granted permission to intervene in new judicial review proceedings brought by Campaign Against Arms Trade (CAAT) against ongoing UK government arms licenses for sales to Saudi Arabia. Mwatana's intervention is being coordinated and assisted by GLAN.

Western Sahara: The people of Western Sahara have witnessed their lands being occupied and their resources pillaged. In 2018, GLAN filed a complaint with Ireland's National Contact Point, which is tasked with independently investigating complaints against multinational companies, against San Leon Energy PLC an Ireland based multi-national oil and gas exploration enterprise. The complaint alleged the company failed to obtain the consent of the Western Saharan people before drilling for oil on their land and contributed to the violation of the Sahrawi people's right to self-determination. Following a positive initial assessment of our complaint, GLAN progressed towards mediation with San Leon and in February 2022, this mediation proved unsuccessful. Our position is that it is impossible for any company to do business with Morocco in Western Sahara territory in a manner that respects international law. The National Contact Point is now progressing towards issuing a final statement and recommendations regarding San Leon Energy's operations in this conflict affected territory.

CASE SPOTLIGHT

Using open source digital evidence to secure accountability for war crimes



Reliable evidence is needed to hold perpetrators of war crimes and serious violations of international law accountable. Open source digital information is a revolutionary source of evidence that places power in the hands of ordinary people to document instances of war crime in “real time”.

On 24th February 2022, Russia launched a large-scale air and ground invasion of Ukraine. Within hours, it was clear that grave civilian harm was to be a significant feature of this conflict. Following the invasion, millions have been forced to flee their homes and hundreds of civilians have been killed. Civilian and critical infrastructure has been targeted, causing the destruction of hospitals, schools and apartment blocks.

In response to the invasion, GLAN and Bellingcat launched a Justice & Accountability project to investigate alleged atrocity crimes taking place in Ukraine. The aim of the project is to conduct a set of open source investigations into incidents causing civilian harm occurring in Ukraine. Investigations will be carried out according to robust legal standards with the aim of making them available to national and international prosecutors who are gathering evidence of alleged crimes.

On 10th and 11th March 2022, GLAN and Bellingcat gathered in London to discuss how we could give this evidence the greatest chance of being used successfully in criminal courts. All aspects of this project were explored including the investigative and preservation processes; data protection and privacy concerns.

The investigations will utilise the methodology that GLAN and Bellingcat have developed and tested through years of collaboration on the Yemen project. Our aim is to implement best practices for open source investigations and ensure that this vital information can be successfully used as evidence in legal accountability proceedings. GLAN's methodology has been tailored specifically to the Ukrainian context for use by GLAN and Bellingcat's Justice and Accountability Unit, considering all legal principles and international guidelines such as the Berkeley Protocol on Digital Open Source Information.

MIGRATION & BORDER VIOLENCE

Migrants, asylum seekers and refugees are vulnerable individuals exposed to fundamental abuses of human rights. They are also struggling against the structures of inequality that compel them to migrate. Our legal strategies challenge the fast-changing policies that result in various forms of violence being inflicted on this vulnerable population.

We use a variety of innovative legal methods, ranging from human rights and refugee law, to international criminal law, to challenge the many forms of violence against the perpetrators of these violations.

CASE SPOTLIGHT

EU's complicity in Libyan migrant abuses

The Libyan Coast Guard intercepts and returns migrants to a failed state where they are at the mercy of militias and human traffickers. Migrants face indefinite detention in facilities where they are deprived of food and water. Many become victims of sexual exploitation, assault, forced labour and torture; many lose their lives. The EU has allocated €90 million to reduce migration by expanding the Libyan Coast Guard's ability to stop migrant boats, providing training and equipment. This funding pours into Libya with no human rights conditions and no system for monitoring human rights impacts. Through this arrangement, largely implemented by Italy, the EU is facilitating and perpetuating the abuse of refugees and migrants trapped in Libya. This year, GLAN made a number of interventions to challenge the failures at the European level to factor this acute situation into its dealings with Libya and migration control including:

Submission to Independent Fact-Finding Mission on Libya on EU & its member States' Responsibilities: In August 2021, GLAN made a submission to the UN Independent Fact-Finding Mission on Libya (IFFM). It aimed to challenge

the harmful policies of the EU and its Member States and their effects on asylum-seekers, refugees and other migrants making their way from Libya to the EU. The submission outlined the EU and its Member States' separate and joint international responsibilities for endorsing, wrongfully assisting, enabling, and contributing to the development and implementation of policies and practices of illegal pushback at the EU's external borders.

Petition to European Parliament on EU Material Support to Libyan Abuses against Migrants Kept Open: On 1st September 2021, the European Parliament's PETI Committee held a hearing for the petition concerning the Commission's mismanagement of EU funds of Libyan actors to return and contain migrants in Libya (Item 8 on the meeting agenda), submitted by GLAN and partners in May 2020. The petition is part of a broader initiative to challenge EU migration cooperation with Libya backed by a coalition of 13 NGOs. The Committee decided to keep the petition open until the Commission responds to outstanding questions concerning the potential misuse of EU funds.

THANK YOU TO OUR SUPPORTERS

It is with great thanks to our generous supporters that we are able to challenge the systems, governments and powerful actors that inflict human rights abuses and environmental harms. GLAN is funded entirely by voluntary donations from generous individuals who have contributed to our crowdfunding campaigns and offered ongoing regular support, to charitable trusts and foundations from the UK, Ireland, Europe and US. We are incredibly grateful to our supporters for putting trust in GLAN to challenge human rights violations and systemic injustice. Thank you to our individual supporters and charitable trusts:

Avaaz

Joffe Charitable Trust

Bellingcat

Joseph Rowntree Charitable Trust

Climate Change Collaboration

Lighthouse

Digital Freedom Fund

Lifes2good Foundation

Foundation to Promote Open Society

The Roddick Foundation

The Freedom Fund

Saferworld

Global Whole Being Fund

Trocáire

United Methodist Church

Institute for Governance and Sustainable Development

TRUSTEES REPORT

The Trustees present their report for year to 31 March 2022.

Trustees during 21-22 were as follows:

Mark Beer, Chair

Marianne McKeown

Nigel McEwen

Tom Macleod

Lucinda Hardwick

Jo Wickens

Ian Matthew Kysel

Peter Greig

The Executive Director is Gearóid Ó Cuinn

The Independent Financial Examiner is:

Andrew M Wells Counterculture Partnership LLP,
Unit 115 Ducie House, Ducie Street, Manchester, M1 2JW

GLAN's primary bankers are CAF Bank
25 Kings Hill Avenue
West Malling, Kent, ME19 4JQ

GLAN is a Charitable Incorporated Organisation registered in the UK as a Charity - number 1167733

OBJECTIVES AND ACTIVITIES

The objects of GLAN are to protect and promote human rights (as set out in the United Nations Charter, the Universal Declaration of Human Rights ("UDHR") and subsequent Conventions, Declarations and regional codes of human rights which incorporate the rights contained in the UDHR and those subsequent conventions and declarations, as well as through customary international law) throughout the world by all or any of the following means:

- obtaining redress for victims of human rights abuses and violations of international law through litigation;
- promoting respect for human rights among individuals and corporations;
- monitoring and reporting abuses of human rights;
- commissioning research into the maintenance and observation of human rights;
- providing technical advice to government and others regarding the implementation of international law and human rights standards through primary and/or secondary legislation;
- contributing to the sound administration of international legal standards and human rights law through litigation, advocacy, training and information sharing as regards human rights standards;
- commenting on the compliance of proposed legislation with international law and human rights standards;
- raising awareness among lawyers, members of the judiciary as well as civil society of international law and human rights standards and of their enforcement through domestic law; and
- international advocacy regarding the effective enforcement of international law and human rights through the use of domestic law.

PUBLIC BENEFIT

The Trustees referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing and planning all of GLAN's activities. GLAN advances public benefit by educating others about the importance of international law and human rights' standards, and through attempting to ensure those standards are upheld by advice to governments and litigation where necessary.

GOVERNANCE

GLAN was set up as a charity in 2016 and initially relied on a core group of volunteers, with the first staff being employed in 2018. Since then the organisation has grown cautiously as its workload has expanded and by March 22 GLAN employed 7 staff, including 5 whose work was legally based and two support staff, an Administrator and a Development Officer. The work of the executive staff is supported by our 'Legal Action Committee', a diverse and select team of experts from legal practice, academia and investigative journalism. For their part, the Trustees guide GLAN's growth in a way that is consistent with our charitable objectives. Within a short space of time GLAN has found new pathways for the international protection of human rights, quickly developing a diverse set of ground-breaking transnational legal strategies. These actions fall within the following themes of: war and occupation; accountability and supply chains; environmental and economic justice; and migration and border violence.



BOARD OF TRUSTEES

All Trustees are elected to serve for a period of three years after which they may be re-elected at the next Annual General Meeting. New Trustees are inducted by the other Board members and by the Executive Director. Trustees are encouraged to undertake appropriate training in order to facilitate their understanding of the role. Trustees are recruited on following a skills assessment to ensure that the Trustees as a body can continue the effective oversight of the organisation.

FINANCIAL REVIEW

Financially GLAN has had a satisfactory year in attracting greatly increased grant funding; as a result total income for the year was just under £1m at £996k. Less satisfactorily general reserves fell from £55k to £20k. This was caused primarily by the need to provide for possible adverse funding costs. Since the year end however GLAN has successfully attracted increased core funding, and as a result general reserves are forecast to increase to over £90k by the end of 22-23.

GLAN remains very leanly organised with no permanent office.

RESERVE POLICY

The Trustees considered GLAN's contractual obligations to staff and others, as well as the uncertainty of future income, when finalising a Reserves Policy. The Trustees have adopted a target of three 'months' unrestricted expenditure as a reasonable minimum reserve. This target was not met at 31 March 2022, although as indicated above it will be near to being met by the end of 22-23.

PRINCIPAL RISKS AND UNCERTAINTIES

The Board of Trustees regularly undertakes a major risks analysis which enables the organisation to identify any major risks it faces and to agree the actions needed to minimise or mitigate such risks.

STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the 'Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources 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 which 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 and estimates on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

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

Mark Beer, Chair

25 January 2023

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31 MARCH 2022

I report to the charity trustees on my examination of the accounts of Global Legal Action Network (GLAN) for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of your charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, I can confirm that I am qualified to undertake the examination by virtue of my membership of the Association of Accounting Technicians, which is one of the listed bodies.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act ; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports)

Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Andrew M Wells

Fellow Member of The Association of Accounting Technicians Counterculture Partnership LLP
Unit 115 Ducie House, Ducie Street,
Manchester,
M1 2JW
25 January 2023

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

Year Ended 31st March 2022	NOTES	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOME					
Grants Received	2		908,328	908,328	436,921
Donations	3	11,727	73,826	85,553	71,404
Irish Government Wage Subsidy		-	-	-	28,763
Fee Income			2,000	2,000	12,024
		11,727	984,154	995,881	549,112
EXPENDITURE					
Charitable Activities	4	150,904	900,847	1,051,751	321,824
Surplus for the Period		(139,177)	83,307	(55,870)	227,288
Transfers from Restricted Funds		104,010	(104,010)	-	-
Balance on 1st April 2021		55,184	337,274	392,458	165,170
Balances on 31st March 2022		20,017	316,571	336,588	392,458

BALANCE SHEET

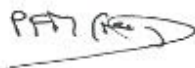
AT 31ST MARCH 2022

	NOTES	2022 £	2021 £
Current Assets			
Cash at Bank		390,444	429,119
Debtors	6	44,995	7,337
Less Current Liabilities			
Creditors (due within 1 year)	7	(98,851)	(43,998)
Net Assets		336,588	392,458
Represented by:			
General Reserve		20,017	55,184
Restricted Funds	8	316,571	337,274
		336,588	392,458

The financial statements were approved by the Board and signed on its behalf on 25 January 2023.



Mark Beer, Chair



Peter Greig, Trustee

STATEMENT OF CASH FLOWS

	2022 £	2021 £
Cash provided by operating activities	-	-
Net movement in funds	(55,870)	227,288
Add back depreciation charge	-	-
Less interest income	-	-
Decrease/ (increase) in debtors	(37,658)	5,369
Increase in creditors	54,853	35,055
Net cash provided by operating activities	(38,675)	267,712
Cash flows from investing activities	-	-
Interest income	-	-
Purchase of tangible fixed assets	-	-
Net cash (used in) investing activities	-	-
Increase in cash and cash equivalents in the year	(38,675)	267,712
Cash and cash equivalents at the beginning of the year	429,119	161,407
Total cash and cash equivalents at the end of the year	390,444	429,119

NOTES TO THE ACCOUNTS

NOTE 1 ACCOUNTING POLICIES

1.1 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.

1.2 Statement of compliance

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)", the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

1.3 Basis of preparation

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

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

1.4 Charity status

Global Legal Action Network (GLAN) is registered with the UK Charities Commission (number 1167733). GLAN is a charitable incorporated organisation.

1.5 Going concern

At the time of approving the financial statements and in the light of the ongoing Covid-19 pandemic, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.6 Fund accounting

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

Restricted funds are funds which are to be used in accordance with objectives and activities agreed on with donors and/or which have been raised by GLAN for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

1.7 Income

All income is included in the Statement of Financial Activities when (i) GLAN is legally entitled to the income, (ii) the amount can be quantified with reasonable accuracy, and (iii) receipt is probable.

Voluntary income received by way of donations is included in full in the Statement of Financial Activities when receivable.

Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Grant income is recognised in full in the statement of financial activities in the year in which it is receivable or received whichever is the earlier.

1.8 Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities

Governance costs are those incurred in connection with enabling GLAN to comply with external regulation, constitutional and statutory requirements, and in providing support to the Trustees in the discharge of their statutory duties.

1.9 Tangible fixed assets and depreciation

GLAN currently owns no fixed assets.

1.10 Debtors

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

1.11 Creditors and provisions

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

1.12 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.

2.

GRANTS RECEIVED	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Climate Change Collaboration		100,000	100,000	81,000
Avaaz		334,000	334,000	53,075
Bellingcat		4,410	4,410	-
IGSD		178,041	178,041	216,598
Digital Freedom Fund		20,682	20,682	-
Foundation for International Law for the Environment				24,885
Foundation to Promote Open Society				37,810
The Freedom Fund		59,284	59,284	16,642
The Global Whole Being Fund		44,758	44,758	-
IGSD		29,622	29,622	-
Joffe Charitable Trust		26,000	26,000	-
The Joseph Rowntree Charitable Trust		40,000	40,000	-
Lifes2good Foundation		16,847	16,847	-
Lighthouse				6,911
Trocáire		4,084	4,084	-
The Roddick Foundation		50,600	50,600	
	-	908,328	908,328	436,921

3.

Donations include a valuation of £7,000 for the office space and services provided by the Irish Centre for Human Rights. GLAN has also materially benefited from legal pro-bono work during the year. This has been roughly valued at £80,000. However, given the different national sources of this work and the absence of any consistent basis of valuation, this sum has not been included in either the income or expenditure for the year.

4.

CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Salaries	79,761	161,800	241,561	151,254
Consultancy Costs	28,287	369,495	397,782	64,404
Legal Fees	15,820	317,395	333,215	78,190
Travel and Project Costs	3,005	16,581	19,586	5,530
Office and computer	22,699	35,576	58,275	20,650
Governance Costs	1,332	-	1,332	1,796
	150,904	900,847	1,051,751	321,824

CHARITABLE ACTIVITIES – PRIOR YEAR ANALYSIS	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Salaries	28,310	122,944	151,254
Consultancy Costs	11,376	53,028	64,404
Legal Fees	-	78,190	78,190
Travel and Project Costs	36	5,494	5,530
Office and computer	12,101	8,549	20,650
Governance Costs	1,796	-	1,796
	53,519	268,205	321,824

5. STAFF COSTS AND NUMBERS

The average number of staff employed in the year was five; Two of these were employed in the UK and three in Eire. These wages costs were as follows:

	2022 £	2021 £
UK costs		
Salary Costs	94,913	49,731
Pension costs	5,461	1,162
Employers' NI	16,370	1,969
Eire Costs		
Salary Costs	117,125	95,850
Employers NI costs	7,692	2,542
Total	241,561	151,254

The remuneration of GLAN's key management personnel during the period was £46,112 (2021; £38,990). No Trustees were remunerated during the year.

6. DEBTORS

Prepayments	-	426
Other Debtors	44,995	6,911
	44,995	7,337

7. CREDITORS

Trade Creditors	24,174	32,789
Social Security and other taxes	2,988	3,209
Accruals	71,689	8,000
	98,851	43,998

8. RESTRICTED FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Grant Funded Restricted Funds				
The Freedom Fund	11,744	59,284	62,120	8,908
Avaaz	45,050	334,000	300,822	78,228
Climate Change Collaboration	-	100,000	70,000	30,000
Anonymous	-	4,410	4,410	-
Digital Freedom Fund	-	20,682	19,883	799
Global Whole Being Fund	-	42,758	42,758	-
Institute for Governance & Sustainable Development	-	29,622	1,263	28,359
Joffe Charitable Trust	4,039	26,000	29,354	685
The Joseph Rowntree Charitable Trust	-	40,000	18,897	21,103
Lifes2good Foundation	-	16,847	16,459	388
United Methodist Church	2,231	-	95	2,136
Institute for Governance & Sustainable Development	97,400	178,041	275,441	-
Foundation to Promote Open Society	32,544		17,588	14,956
The Roddick Foundation	-	50,600	16,985	33,615
Saferworld	-	2,000	2,000	-
Trocáire	-	4,084	2,378	1,706
Climate Change Collaboration	81,000	-	81,000	-
Lighthouse	4,870	-	4,870	-
Donation Funded Restricted Funds				
Barbuda Land Grab Case - Crowd Funding	4,335	1,545	5,194	686
Climate Change Case - Crowd Funding	54,061	72,281	31,340	95,002
	337,274	982,154	1,002,857	316,571

8. PURPOSE OF THE RESTRICTED FUNDS

Anonymous and other restricted funding provides funding to support our efforts in legally challenging the trade in goods produced through forced labour; as well as exploring breaches of human rights resulting from unauthorised use of spyware; and to seek accountability for war crimes.

Avaaz, Climate Change Collaboration, Institute for Governance & Sustainable Development, Lifes2good Foundation and crowd funding has provided funding to support the pursuit of a climate change case.

The Roddick Foundation and Institute for Governance & Sustainable Development fund work seeking impunity for human and environmental rights violations linked to mining practices.

Joffe Charitable Trust grant is to support the appointment of an administrator and enhance our office systems.

The Joseph Rowntree Charitable Trust support work seeking accountability for Economic Service Providers complicity in human rights abuses.

Crowd Funding supports the legal efforts of a community resisting a land grab and unwanted tourist developments.

United Methodist Church grant is to assist with work on package travel industry's business in illegal settlements.

Open Society Foundations funded work on promoting accountability for war crimes and human rights strategies.

Trocáire grant allowed us to complete a legal challenge against unwanted resource exploration.

Saferworld fund the development of legal strategies aimed at challenging the arms trade.

Global Whole Being Fund to support legal research on the Arms Trade Treaty.

Climate Change Collaboration has also provided funding for central support for communications and fundraising.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2022

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Cash	21,896	368,548	390,444
Other current Assets	-	44,995	44,995
Current Liabilities	(1,879)	(96,972)	(98,851)
Total	20,017	316,571	336,588

ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Cash	55,650	373,469	429,119
Other current Assets	-	7,337	7,337
Current Liabilities	(466)	(43,532)	(43,998)
Total	55,184	337,274	392,458

11. TAXATION

GLAN is a charity and is therefore exempt from taxation on its charitable activities

12. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

14. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES (2021)

	Unrestricted Funds £	Restricted Funds £
INCOME		
Grants Received	-	436,921
Donations	11,979	59,425
Irish Government Wage Subsidy	28,763	-
Fee Income	12,024	-
	52,766	496,346
EXPENDITURE		
Charitable Activities	53,619	268,205
	53,619	268,205
Surplus for the Period	(853)	228,141
Transfers from Restricted Funds	19,886	(19,886)
Balance at 1 April 2020	35,151	129,019
Balances at 31st March 2021	55,184	337,274

GLOBAL LEGAL ACTION NETWORK (GLAN)

England & Wales - Charity number 1167733

Accounts



IMPACT REPORT

2021

(A Charitable Incorporated Organisation)
Charity No 1167733

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INTRODUCTION

The Global Legal Action Network (GLAN) pursues innovative legal actions across borders, challenging states and other powerful actors involved with human rights violations and systemic injustice.

Our vision is to challenge injustice through legal action and improve the lives of the disempowered. We believe that more can be done to challenge serious human rights violations by transcending borders and working transnationally.

We work with communities and individuals to unlock the potential of foreign courts and other legal forums.

A MESSAGE FROM THE CHAIR



I am pleased to be introducing GLAN's fifth annual report highlighting some of teams' major successes. The year 2020-21 has posed unprecedented challenges and I'm proud to say that the GLAN family have risen above and achieved more than ever in fighting injustice around the world.

I am proud of how far GLAN has come since its establishment in 2016. This past year has seen substantial growth in the number and scale of legal cases we have taken on. In September 2020 the team filed their biggest case to date, supporting 6 youths from Portugal to challenge 33 European countries for not taking urgent measures to mitigate against climate change. The work needed to develop this case has seen us increase the GLAN team two-fold.

The GLAN team achieve their goals by using innovative legal strategies to challenge major actors including governments and corporations. This year we challenged Irish Governments' aggressive approach to profit-shifting from poorer countries arguing it violates the rights of children in places like Ghana.. Thanks to this work the UN Committee on the Rights of the Child agreed to examine the impacts of Ireland's tax policies on the rights of children abroad, shining much needed light on the human rights impact tax avoidance has on future generations. There are so many more achievements throughout the year which have positively impacted a range of human rights issues, this report outlines GLAN's focus in the past 12 months.

Our network of support is growing in strength, I am extremely grateful to those supporting our projects. We have built strong relationships with loyal and supportive donors, without whom none of this would be possible; we work closely with some incredible strategic civil society partners to help achieve our goals; our Legal Action Committee and law school partnerships continue to strengthen; all of which contribute to the GLAN family and support our dedicated team in achieving GLAN's vision. May I also thank my fellow Trustees for their generosity, both of their time and of their talents and wish Gearóid and all those working with him continued success.

I look forward to another year supporting GLAN in my capacity as Chair and am excited to see what legal strategies are developed in the year ahead.

Mark Beer, OBE

Chair, GLAN Board of Trustees

A MESSAGE FROM GLAN'S DIRECTOR



This year our team continued to aim high with innovative legal actions addressing the greatest human rights challenges of our time; climate change, border violence, the arms trade, and destructive supply chains. Of course, all of this occurred during the onset of COVID-19 which impacted every layer of our operations and the issues we dedicate ourselves to. Despite these circumstances our staff, volunteers and advisors continued their efforts to connect and listen to the affected communities, many of whom are disproportionately affected by the pandemic.

A particular highlight of the last 12 months has been the European Court of Human Rights decision to communicate and fast-track our climate case against the 33 countries for failing to adopt a system to ensure deep and urgent greenhouse gas emissions cuts. It is abundantly clear that climate change is the greatest threat to the enjoyment of human rights globally and this unprecedented case, brought by six young people from Portugal already living through severe heat extremes, suitably demonstrates our team's willingness to seek meaningful change.

Another strategically important complaint was filed with the European Court of Auditors calling into question the EU's misuse & mismanagement of funds directed to the Libyan Coast Guard for the interception & return of migrants, exposing them to torture and slavery.

Many other actions, some of which are detailed in this report all speak to our attempt to tackle the systems that enable or perpetuate serious human rights harms such as Ireland's aggressive profit shifting from developing nations like Ghana and the free flow of goods into European economies despite their production involving serious human rights violations such as with imports of forced labour cotton or coal from the notorious Cerrejón mine in Colombia.

It is our hope that these actions assist broader efforts to secure the positive legal and economic change that address a transnational problem centred around the lack of accountability and responsibility for human rights violations and environmental harms. To meet these challenges GLAN has evolved our internal systems and regularly engaged with our Board of Trustees through-out this intensive period. We look forward to the coming year where we aim to stay true to our mandate while expanding our operations.

Dr Gearóid Ó Cuinn

Founding Director, GLAN

GLAN ACHIEVEMENTS

ACCOUNTABILITY & SUPPLY CHAINS

Submission of evidence to UK and US customs authority on imports of forced labour cotton from China

Our team has been at the forefront of developing innovative legal actions that tackle severe and systemic human rights abuses with a special focus on forced labour. The Chinese authorities have systematically detained over one million Uyghur muslims since 2017 using a network of high-security indoctrination and prison camps. The mass incarceration of Uyghurs is the latest instalment in Xinjiang's history of forced prison labour – its “regular” prisons, which contain up to 800,000 Han Chinese and ethnic minority inmates, have long been home to conglomerate prison enterprises. Not only is prison and forced labour widespread and systematic in Xinjiang Uyghur Autonomous Region (East Turkistan), it is intimately linked with the region's cotton industry, which accounts for 84% of the cotton produced by China. GLAN and the World Uyghur Congress submitted extensive evidence (April 23rd 2020) to the UK's customs authorities requesting a suspension of imports of cotton products produced by forced labourers in the Xinjiang region of China.

Our submission cited numerous sources demonstrating the widespread use of forced labour involving China's Uyghur people in its cotton industry and names a number of companies who have sourced cotton in East Turkistan (Xinjiang) including Muji, Uniqlo, Ikea and H&M. We argued that current imports involve forced labour on such a scale that they violate UK principles prohibiting the importation of prison-made goods, and

should be halted by the UK's customs authorities. The UK's Foreign Prison-Made Goods Act 1897, for example, prohibits the importation of goods produced in foreign prisons. The importation of such cotton might put the authorities at risk of falling foul of criminal legislation, notably the Proceeds of Crime Act and the Serious Crime Act.

During August 2020 GLAN and the World Uyghur Congress formally submitted a “1307 petition” to the United States' Customs and Border Protection (CBP) requesting the suspension of imports of cotton goods produced with forced Uyghur labour. CBP subsequently issued “withhold release orders” targeting apparel, cotton and other goods produced in Xinjiang following allegations of widespread human rights abuses and forced labour in the region.

Our work is attempting to address the pressing humanitarian situation endured by the Uyghur people while also seeking change in how the borders and economies of third states related to this situation. Visit our case page and read coverage by the Independent and Reuters.

Legal Opinion concludes that treatment of Uyghurs amounts to crimes against humanity and genocide

GLAN, the World Uyghur Congress and the Uyghur Human Rights Project together instructed barristers at Essex Court Chambers to produce an authoritative, independent and objective legal opinion on the treatment of Uyghurs by Chinese authorities in the XUAR. The Opinion, published in February 2021 concluded that the available evidence credibly establishes that crimes against humanity and the crime of genocide have been committed against the Uyghurs.

The findings bolstered GLAN and WUC's ongoing [petition](#) to the UK customs authorities to ban imports of cotton from the region given the likelihood that they are tainted by forced labour. Click [here](#) for a podcast episode of 'Asymmetrical Haircuts' discussing the Opinion or visit our [case page](#) to access the document.



MIGRATION & BORDER VIOLENCE

EU Financial Complicity in Libyan migrant abuses

The Libyan Coast Guard intercepts and return migrants to a failed state where they are at the mercy of militias and human traffickers. Migrants face indefinite detention in facilities where they are deprived of food, and water. Many become victims of sexual exploitation, assault, forced labour and torture. Many lose their lives. The EU has allocated €90 million to reduce migration by expanding the Libyan Coast Guard's ability to stop migrant boats, providing training and equipment. This funding pours into Libya with no human rights conditions and no system for monitoring human rights impacts. Through this arrangement, largely implemented by Italy, the EU is facilitating and perpetuating the abuse of refugees and migrants trapped in Libya.

On 27 April 2020 GLAN and partners [filed a complaint to the European Court of Auditors](#) over the EU's misuse & mismanagement of funds directed to the Libyan Coast Guard for the



interception & return of migrants, exposing them to torture and slavery. Our complaint argued for the suspension of funding for EU's program and broke new ground by framing the 'financial complicity' of the EU in Libyan abuses under the law governing the EU budget. By focusing on this emblematic case, it brings to light the extent and severity of the consequences that result from the unaccountable nature of the framework for the allocation and use of EU funds by the EU's 'emergency' trust funds. View our [case page](#) [here](#).

Enforced Disappearance & Expulsion by Greece at Border with Turkey

Fady, 25, arrived in Germany in 2015 from Deir az-Zour, Syria. After ISIS took over the area, he fled to Germany, where he was recognised as a refugee in 2015. In November of 2016, he travelled with valid refugee documentation from Germany to Greece. The sole purpose of his trip was to find his unaccompanied 11-year-old brother, who was fleeing ISIS recruitment. He was last seen after crossing the Evros River into Greece as part of his journey to seek asylum. On 30 November 2016, while looking for his brother at a Greek bus station, arrested by the Greek police who confiscated his German documentation. Greek authorities arbitrarily detained him incommunicado, without access to legal representation, and proceeded to violently and summarily expel him, in a group of 50 others, to Turkey.

Stranded in Turkey without his documentation, Fady reattempted entry into Greece 14 times over the course of the following year, and was subjected to further summary expulsions by Greek authorities. In December 2017, he finally made it back into Greece without being pushed back. But he was stranded -- undocumented, homeless, and with severe impacts on his health -- for a further two years. His German travel document was eventually reissued on 30 October 2019. Over the

three years of living in precarity and destitution Fady experienced life-threatening physical and mental health consequences of his pushbacks, including the onset of cardiac distress that required emergency hospitalization and heart surgery. He continues to live with toxic stress and anxiety about the fate of his child brother who would now be 15, and remains missing.

On 17 November 2020 GLAN and HumanRights360 filed a [complaint](#) with the UN Human Rights Committee on behalf of Fady, arguing that the systematic pushbacks Fady was exposed to violate a number of Greece's human rights obligations, including among others the right to life; the prohibition of torture and inhuman and degrading treatment; and the right to dignity. The case breaks new grounds by arguing that Fady's abduction amounts to an enforced disappearance, and that Greece has violated its obligations under the International Convention for the Protection of All Persons from Enforced Disappearance (ICPPED). The complaint drew from a reconstruction of Fady's initial expulsion from Greece reconstructed in the form of a '[situated testimony](#)' by the UK-based investigative group Forensic Architecture. Our [case page](#) can be viewed here.

The sole purpose of his trip was to find his unaccompanied 11-year-old brother, who was fleeing ISIS recruitment.



Greek 'pushbacks' brought to European court after child refugees 'towed out to sea and abandoned in raft'

Our case challenges Greece's systematic policy of "driftbacks" in the Aegean Sea



Two unaccompanied child asylum seekers arrived on Samos, Greece from Turkey on September 2020 and made their way to a refugee camp to apply for asylum. Despite having met representatives of international organisations at the camp, the two minors were denied the opportunity to register, and instead were abducted from the camp by Greek police officers. The officers confiscated their phones and money then forced them aboard a Hellenic Coast Guard vessel, handcuffed. Coast Guard officers drove the ship into the middle of the Aegean sea, forced the two teenagers into an inflatable, motorless raft and left them to drift. The children paddled with their hands until they were rescued by the Turkish Coast Guard. They were detained in Turkey for about 9 days, before being released, destitute and without support. Their case marks the growing number of asylum seekers who

have come ashore in search of sanctuary only to be allegedly placed back into boats and left adrift in the sea.

GLAN and the human rights law firm Prakken d'Oliveira filed an application with the European Court of Human Rights on behalf of R, one of the unaccompanied children. Our case challenges Greece's systematic policy of "driftbacks" in the Aegean Sea, and the pattern of abandoning asylum-seekers adrift in non-navigable rafts which, we argue, amounts to torture. R's case is symptomatic of a broader system of pushbacks, which amount to serious violations of international refugee law and European regional human rights. View our [case page](#) here.

WAR & OCCUPATION

New report: Business and Human Rights in Occupied Territory: Guidance for Upholding Human Rights

On April 30th 2020 Al-Haq and GLAN published a [report](#) that closely examined the economies of three situations of occupation - in Russian-annexed Crimea, Moroccan-controlled Western Sahara, and Israeli-occupied Palestinian territory. The report sought to contribute to the development of a more precise understanding of the types of business activities that take place in occupied territories, how such activities may contribute to human rights abuses and other violations of international law, and what steps businesses should take in their

due diligence processes to mitigate and prevent such abuses. Researched and authored by Marya Farah it was based on consultations with experts and international and local human rights groups working on these situations of occupation.

The report was submitted to the UN Working Group on Business and Human Rights under its [consultation](#) on the challenges of business in conflict and post-conflict contexts. The report can be accessed [here](#).

Tainted Tourism: International Tourism and Israel's illicit Settlement Economy in Palestinian and Syrian Territories

Package holidays make up about a third of incoming tourism to Israel, according to the Israeli Ministry of Tourism — a booming industry that brought 4.55 million visitors in 2019 alone. The vast majority of package tours include locations beyond Israel's internationally recognised borders, such as Jerusalem's Old City, as well as archaeological sites in the occupied Palestinian territory (OPT). Many tours also include stops at sites that are part of Israel's illegal settlements in the OPT and occupied Golan. While Israel's incoming tour operators and the international tour groups they lead move freely and support settlements, Palestinians in the OPT are confined to enclaves, with restricted access to their land, natural resources, and basic services such as healthcare and education.

A report by GLAN and the Centre for Research on Multinational Corporations ([SOMO](#)) reveals how industry leaders in the tourism sector are misleadingly marketing OPT sites as being in Israel. The result is that these companies are unwittingly benefiting from Israel's illicit settlement economy in occupied Palestinian and Syrian territories and the serious violations of international humanitarian and human rights law they perpetrate.



In misrepresenting the status of these locations, the tour operators are opening themselves up to legal and reputational risk. In misrepresenting the status of these locations, the tour operators are opening themselves up to legal and reputational risk. The report explains the ways in which package tourism companies are implicated in the settlement economy, calls on tour operators to remove settlement sites from their itineraries and to halt deceptive marketing practices. It also urges the home states of tour operators to prohibit business dealings that benefit from Israel's illicit settlement economy, and to prevent the false advertisement of illegal settlement sites. Read the full story and download the report [here](#).

Complaint submitted to UN experts over the role of medical facilities in Bahraini repression and human rights abuses

GLAN and partners filed a complaint to UN Special Rapporteurs detailing allegations of ongoing human rights abuses relating to medical facilities in Bahrain. In Bahrain's ongoing crackdown against the pro-reform movement, the facilities have been linked with torture, serious breaches of medical ethics and neutrality, and the targeting of

injured protesters and the medics that treat them. A number of international certification bodies currently evaluate and monitor these facilities, including the Irish Medical Council, but none have addressed these serious violations. Read more [here](#).

Scrutinising EU arms exports

THE PERCEPTION: *Once a weapons system is shipped, the relationship between the arms company and the buyer-state ends.*

THE REALITY: *When you buy a weapons system, like a fighter jet or a howitzer, you are not just paying for a complex piece of hardware, you also pay for future updates, structural training and a scheme for maintenance.*

European arms-suppliers routinely provide 'post-sale services', such as maintenance, training and other aftersales servicing, to abusive regimes fuelling conflict & facilitating serious violations of international law. GLAN and Lighthouse Reports collaborated in preparing a methodology for investigations into these arrangements through a project entitled 'The invisible link -- post sale services linked with arms transfers'.



The project sheds new light on the shadow world of arms dealings through in-depth investigations of specific cases of post-sales services. Its [legal methodology](#) is based on the first comprehensive review of the governing laws and legal practices. This collaboration is part of a broader effort to secure accountability through investigation, advocacy and litigation. Led by Dr Valentina Azarova this project was assisted by The University of Amsterdam's Business and Human Rights Clinic. The project materials, including the methodology turned into a legal guide, and initial legal assessments of the three investigated cases are available at www.euarms.com

ENVIRONMENTAL & ECONOMIC INJUSTICE

First climate case filed with the European Court of Human Rights

Despite the efforts governments have already made to reduce their emissions, scientists believe we are still on a path that will most likely bring us to 3°C of global warming by 2100 leading to weather-extremes, worse than anything we've experienced so far. On 3 September 2020 GLAN supported six young people from Portugal in taking thirty-three countries to the European Court of Human Rights for failing to do their part to avert a climate catastrophe.

In their application, the youth-applicants contend that climate change interferes with their right to life, their right to respect for their private and family lives and their right not to be discriminated against. Climate change affects their right to life simply because it creates a risk to their lives, as demonstrated by the 2017 forest fires in Portugal which killed over one hundred people. Their concern is this risk will increase significantly over the course of their lifetimes if not addressed by governments.

Climate change also affects the youth-applicants' right to privacy, a right which covers their physical and mental wellbeing. In recent years Portugal has experienced more intense and prolonged

heatwaves as a result of climate change such as the 2018 heatwave in Lisbon which saw record high temperatures of 44°C. These heatwaves have interfered with the applicants' ability to exercise, to spend time outdoors and to sleep properly. Again, these extreme events will only worsen dramatically over time if we remain on our current path. Towards the end of the youth-applicants' lifetimes, Portugal could face heatwaves, with temperatures exceeding 40°C, which last for over a month.

On the 30 November 2020, the European Court of Human Rights announced it would fast-track our climate case and also required all states to respond to the application. On 4 February 2021, the European Court of Human Rights dismissed a coordinated effort by the 33 defendant governments in the case to overturn its decision to fast-track the case. In another important victory the Court further denied the governments' application to have the proceedings "bifurcated" into admissibility and merits. Government defences are due in August 2021 and our team, led by Gerry Liston, will immediately begin building a counter response. GLAN launched a crowdfund to support this case, for more information visit our case page: www.youth4climatejustice.org



Multi-jurisdictional complaints filed against entities linked to the infamous Colombian coal mine

The Cerrejón mine in Colombia, one of the largest open-pit mines in the world, is linked to the forced displacement of indigenous Wayúu and Afro-Colombian communities as well as widespread, persistent, extreme pollution of air and water. High concentrations of harmful, cancer causing metals have been found by Colombia's Constitutional Court to exist in the blood of those living near to the mine. Studies have shown that air pollution is driving elevated levels of cellular damage, in turn raising the risk of cancer, DNA damage, and chromosomal instability for those living in the region.

The mine is owned by Anglo America, BHP, and Glencore. All OECD member countries must implement the Guidelines for Multinational Enterprises which set certain minimum standards including respecting internationally recognised human rights, avoiding adverse environmental impacts, and disclosing certain information about business conduct. Companies' compliance with the Guidelines is subject to government-backed oversight by National Contact Points (NCPs) in every OECD country. In January 2021, GLAN, with the support of Colombian and international partners, submitted complaints to the Australian, Swiss, and UK NCPs about Anglo America, BHP, and Glencore the parent companies of the Cerrejón mine. The NCP will begin the process of investigating these international mining giants.



This filing attracted significant international media attention.

Parallel complaints were filed in Ireland about CMC and ESB. Dublin based CMC (Coal Marketing Company) is the company that sells and markets all of Cerrejón's coal while ESB is an Irish state-owned energy company which has bought millions of tonnes of coal from Cerrejón. ESB is directly linked to the mine through its business relationship and has failed to mitigate abuses in its supply chain. GLAN is leading this case with the support of Christian Aid Ireland as well as Colombian and international human rights and environmental NGOs - CINEP, CAJAR, AIDA, ABColombia and ASK. Visit our case page.

Complaint challenging destruction of Barbuda wetland for luxury development



For more than 100 years, the people of Barbuda have shared communal rights to their land through a unique tenure system developed after slavery was abolished, one that protected the island's rich environment. Since 2017 these ecologically rich lands are being seized and rapidly destroyed by billionaire developers building enclaves for the ultra-wealthy. Right now, for example, the region's last internationally significant wetland is being converted into a golf course. GLAN is leading the development of an international legal strategy to challenge this environmental destruction and the erosion of the islander's communal tenure system. We also aim to support other communities in the Caribbean who are experiencing similar threats as we believe local and indigenous environmental stewardship is one of the most effective ways to fight climate change.

In December 2020 GLAN submitted a complaint to the Ramsar Secretariat to urgently intervene to arrange an independent advisory mission to visit the Caribbean island of Barbuda and advise on ongoing and future threats to the protected wetlands. The Ramsar Secretariat, a Geneva based body overseeing the implementation of the intergovernmental Convention on Wetlands of International Importance. GLAN's complaint concerns the destruction of a listed wetland after the government of Antigua and Barbuda allowed the development of luxury residences and a golf course by the US partnership 'Peace Love Happiness' (PLH) and Discovery Land Company. In the process the unique collective tenure system of the island is being undermined and the developments render the island vulnerable to climate impacts. Read the full story [here](#).

Committee on the Rights of the Child puts spotlight on overseas effects of Ireland's tax policies

Developing countries now lose at least \$170 billion every year to tax avoidance. For example, an estimate for 2013 puts foregone tax revenue for Ghana due to corporate tax abuse at US\$340m. According to [researchers](#) at the University of St Andrews, a US\$340m increase in Ghanaian government revenue in 2013 could have prevented 170 child deaths. Ireland is a major facilitator of corporate tax avoidance, and Ghana's largest source of foreign direct investment. In 2018, Ireland negotiated a double tax treaty which dramatically undermined Ghana's ability to raise tax revenues.

In June 2020 GLAN and a coalition of other NGOs made a submission asking the UN Committee on the Rights of the Child (the CRC) to consider tax policy as part of its upcoming review of Ireland. In November of that year the Committee agreed to examine the impacts of Irish tax policy on the rights of children abroad. This is a major development: the CRC has never investigated a state's tax policy before nor have the overseas impacts of Ireland's tax policies been scrutinised by a human rights treaty-monitoring body. The news was covered by the [Irish Times](#), and was also discussed in an [opinion piece](#) and an [editorial](#). The Irish Minister for Finance has already [responded](#) to the news by seeking to defend Irish policies, but the Government must send a full response to the CRC by October 2021. Read our full submission [here](#).



LOOKING AHEAD!

Building off of experiences and lessons learned during 2021 we will maintain our thematic focus areas and work to increase our capacity for legal strategies addressing environmental injustice. Another exciting area of growth for GLAN will be in our efforts to tackle economic service providers, the enablers of so many serious human rights violations. To support our work we also hope to deepen our connections with financial investigators and investigative journalists. Watch this space.

TRUSTEES REPORT

Mark Beer	Trustee, Chair
Marianne McKeown	Trustee
Nigel McEwen	Trustee
Tom Macleod	Trustee
Lucinda Hardwick	Trustee
Jo Wickens	Trustee
Ian Matthew Kysel	Trustee
Peter Greig	Trustee
Executive Director	Gearóid Ó Cuinn
Charity Number	1167733
Independent Financial Examiners	Andrew M Wells Counterculture Partnership LLP, Unit 115 Ducie House, Ducie Street, Manchester, M1 2JW
Bankers	CAF Bank 25 Kings Hill Avenue West Malling, Kent, ME19 4JQ

The Trustees present their report for twelve months to 31st March 2021.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the Financial Statements and comply with the constitution of the Global Legal Action Network ('GLAN') and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)".

Objectives and Activities

The objects of GLAN are to protect and promote human rights (as set out in the United Nations Charter, the Universal Declaration of Human Rights ("UDHR") and subsequent Conventions, Declarations and regional codes of human rights which incorporate the rights contained in the UDHR and those subsequent conventions and declarations, as well as through customary international law) throughout the world by all or any of the following means:

- obtaining redress for victims of human rights abuses and violations of international law through litigation;
- promoting respect for human rights among individuals and corporations;
- monitoring and reporting abuses of human rights;
- commissioning research into the maintenance and observation of human rights;
- providing technical advice to government and others regarding the implementation of international law and human rights standards through primary and/or secondary legislation;
- contributing to the sound administration of international legal standards and human rights law through litigation, advocacy, training and information sharing as regards human rights standards;

- commenting on the compliance of proposed legislation with international law and human rights standards;
- raising awareness among lawyers, members of the judiciary as well as civil society of international law and human rights standards and of their enforcement through domestic law; and
- international advocacy regarding the effective enforcement of international law and human rights through the use of domestic law.

Public Benefit

The Trustees referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing and planning all of GLAN's activities. GLAN advances public benefit by educating others about the importance of international law and human rights' standards, and through attempting to ensure those standards are upheld by advice to governments and litigation where necessary.

GLAN was set up as a charity in 2016 and initially relied on a core group of volunteers. The last four years has seen GLAN undergo considerable development and growth. In August 2018 we took on four full time staff and in March 2020 we secured funding to hire an administrator. The work of the executive staff is supported by our 'Legal Action Committee', a diverse and select team of experts from legal practice, academia and investigative journalism. Our accomplished Board of Trustees guide GLAN's growth in a way that is consistent with our charitable objectives. Within a short space of time our team has found new pathways for the international protection of human rights, quickly developing a diverse set of ground-breaking transnational legal strategies. These actions fall within the following themes of; war and occupation; accountability and supply chains; environmental and economic justice; and migration and border violence.



FINANCIAL REVIEW

Despite COVID financially GLAN has had a successful year, with material grant and crowd funding income being received, primarily in the final quarter of the year. GLAN also benefitted substantially from the Irish Government's wage subsidy schemes.

Total income increased from £249k to £549k, and our unrestricted reserves have increased which reflects our success in attracting grants and generating fee income despite the very small number of permanent staff. As a consequence, unrestricted reserves increased from £36k to £55k.

Overall restricted reserves held at the end of the period increased from £129k to £337k. This increase reflects our success in attracting grant income, which have not yet been spent. Details of the restricted reserves are itemised in the accounts.

Reserve Policy

The Trustees considered GLAN's contractual obligations to staff and others, as well as the uncertainty of future income, when finalising a Reserves Policy. The Trustees have adopted a target of three 'months' unrestricted expenditure as a reasonable minimum reserve. This target was met at 31 March 2021.

Principal Risks and Uncertainties

The Board of Trustees regularly reviews the major risks to which the charity is exposed and, where appropriate, systems or procedures have been established or modified to mitigate the risks that GLAN faces.

During 2020-21 the impact of the COVID epidemic threatened the organisation by reducing our activity and making networking and fund-raising activity particularly difficult. These risks were materially alleviated as GLAN qualified for the Irish governments Wage Subsidy scheme.

STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the 'Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources 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 which 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 and estimates on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



Mark Beer, Chair

27th January 2022

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the trustees of Global Legal Action Network (GLAN).

I report to the charity trustees on my examination of the accounts of Global Legal Action Network (GLAN) for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of your charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, I can confirm that I am qualified to undertake the examination by virtue of my membership of Association of Accounting Technicians, which is one of the listed bodies.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act ; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Andrew M Wells

Fellow Member of The Association of Accounting Technicians
Counterculture Partnership LLP
Unit 115 Ducie House, Ducie Street, Manchester, M1 2JW
XXX 2021

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

Year Ended 31st March 2021	NOTES	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOME					
Grants Received	2	-	436,921	436,921	222,771
Donations	3	11,979	59,425	71,404	6,243
Irish Government Wage Subsidy		28,763	-	28,763	1,401
Fee Income		12,024	-	12,024	19,223
		52,766	496,346	549,112	249,638
EXPENDITURE					
Charitable Activities	4	53,619	268,205	321,824	150,141
		53,619	268,205	321,824	150,141
Surplus for the Period		(853)	228,141	227,288	99,497
Transfers from Restricted Funds		19,886	(19,886)	-	-
Balance at 1st April 2020		36,151	129,019	165,170	65,673
Balances at 31st March 2021		55,184	337,274	392,458	165,170

All of the charity's activities derive from continuing operations during the above two periods. As the charity changed its accounting date last year, all 2020 comparative figures cover a nine-month period.

BALANCE SHEET

AT 31ST MARCH 2021

	NOTES	2021 £	2020 £
Current Assets			
Cash at Bank		429,119	161,407
Debtors	6	7,337	12,706
Less Current Liabilities			
Creditors (due within 1 year)	7	(43,998)	(8,943)
Net Assets		392,458	165,170
Represented by:			
General Reserve		55,184	36,151
Restricted Funds	8	337,274	129,019
		392,458	165,170

The financial statements were approved by the Board and signed on its behalf on 27 January 2022.



Mark Beer, Chair



Peter Greig, Trustee

NOTES TO THE ACCOUNTS

NOTE 1 ACCOUNTING POLICIES

1.1 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.

1.2 Statement of compliance

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)", the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

1.3 Basis of preparation

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

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

1.4 Charity status

Global Legal Action Network (GLAN) is registered with the UK Charities Commission (number 1167733). GLAN is a charitable incorporated organisation with voting members

1.5 Going concern

At the time of approving the financial statements and in the light of the ongoing Covid-19 pandemic, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.6 Fund accounting

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

Restricted funds are funds which are to be used in accordance with objectives and activities agreed on with donors and/or which have been raised by GLAN for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

1.7 Income

All income is included in the Statement of Financial Activities when (i) GLAN is legally entitled to the income, (ii) the amount can be quantified with reasonable accuracy, and (iii) receipt is probable.

Voluntary income received by way of donations is included in full in the Statement of Financial Activities when receivable.

Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Grant income is recognised in full in the statement of financial activities in the year in which it is receivable or received whichever is the earlier.

1.8 Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities

Governance costs are those incurred in connection with enabling GLAN to comply with external regulation, constitutional and statutory requirements, and in providing support to the Trustees in the discharge of their statutory duties.

1.9 Tangible fixed assets and depreciation

GLAN currently owns no fixed assets.

1.10 Debtors

GTrade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Creditors and provisions

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

1.12 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.

2.

GRANTS RECEIVED	Restricted Funds £	Total 2021 £	Total 2020 £
Rockefeller Brothers Fund	-	-	81,810
The Roddick Foundation	-	-	55,000
The Freedom Fund	16,642	16,642	27,461
Avaaz	53,075	53,075	32,500
The Joffe Trust	-	-	26,000
Ashden Trust	81,000	81,000	-
Center for Climate Integrity	216,598	216,598	-
Foundation for International Law for the Environment	24,885	24,885	-
Foundation to Promote Open Society	37,810	37,810	-
Lighthouse	6,911	6,911	-
	436,921	436,921	222,771

3.

Donations include a valuation of £7,000 for the office space and services provided by the Irish Centre for Human Rights. GLAN has also materially benefited from legal pro-bono work during the year. This has been roughly valued at £80,000. However given the given the different national sources of this work and the absence of any consistent basis of valuation, this sum has not been included in either the income or expenditure for the year.

4.

CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Salaries	28,310	122,944	151,254	70,777
Consultancy Costs	11,376	53,028	64,404	55,326
Legal Fees	-	78,190	78,190	8,050
Travel and Project Costs	36	5,494	5,530	5,928
Office and computer	12,101	8,549	20,650	8,350
Governance Costs	1,796	-	1,796	1,710
	53,619	268,205	321,824	150,141

CHARITABLE ACTIVITIES – PRIOR YEAR ANALYSIS	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Salaries	13,899	56,878	70,777
Consultancy Costs	10,013	45,313	55,326
Legal Fees	-	8,050	8,050
Travel and Project Costs	3,478	2,450	5,928
Office and computer	8,230	120	8,350
Governance Costs	1,710	-	1,710
	37,330	112,811	150,141

5. STAFF COSTS AND NUMBERS

The average number of staff employed in the year was five Two of these were employed in the UK and three in Eire. These wages costs were as follows:

	2021 £	2020 £
UK costs		
Salary Costs	49,731	26,750
Pension costs	1,162	664
Employers' NI	1,969	708
Eire Costs		
Salary Costs	95,850	42,655
Employers NI costs	2,542	-
Total	151,254	70,777

The remuneration of GLAN's key management personnel during the period was £38,2990 (2020; £24,970) No Trustees were remunerated during the year.

6. DEBTORS

Trade Debtors	-	10,932
Prepayments	426	373
Other Debtors	6,911	1,401
	7,337	12,706

7. CREDITORS

Trade Creditors	32,789	6,943
Social Security and other taxes	3,209	-
Accruals	8,000	2,000
	43,998	8,943

8. RESTRICTED FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Grant Funded Restricted Funds				
<i>Forced Labour – The Freedom Fund</i>	32,539	16,642	37,437	11,744
<i>Climate Justice - Avaaz</i>	12,500	53,075	20,525	45,050
<i>Yemen – The Roddick Foundation</i>	25,875	-	25,875	-
<i>Military Occupation - Rockefeller Brothers Fund</i>	29,703	-	29,703	-
<i>Admin and systems support - Joffe Charitable Trust</i>	26,000	-	21,961	4,039
<i>Palestine - Utd Methodist Church</i>	2,231	-	-	2,231
<i>Climate Justice – Institute for Governance & Sustainable Development</i>	-	216,598	119,198	97,400
<i>Open Society Foundations</i>	-	37,810	5,266	32,544
<i>Climate Justice - Foundation for International Law for the Environment</i>	-	24,885	24,885	-
<i>Climate Justice – The Climate Change Collaboration</i>	-	81,000	-	81,000
<i>Arms Trade – Global Whole Being Fund</i>	-	6,911	2,041	4,870
Donation Funded Restricted Funds				
<i>Land Grabs - Crowd Funding</i>	171	4,164	-	4,335
<i>Climate Change - Crowd Funding</i>	-	55,261	1,200	54,061
	496,346	496,346	288,091	337,274

8. PURPOSE OF THE RESTRICTED FUNDS

The Freedom Fund provides funding to support our efforts in legally challenging the trade in goods produced through forced labour.

Avaaz, the Climate Change Collaboration, Institute for Governance & Sustainable Development and crowdfunding has provided funding for costs associated with the pursuit of a climate change case before the European Court of Human Rights and costs associated with gathering scientific evidence.

The Roddick Foundation funded work on promoting accountability for war crimes in Yemen.

The Rockefeller Brothers Fund grant is for work on establishing the responsibility of third states for breaches of international humanitarian law.

The **Joffe Charitable Trust** grant is to support the appointment of an administrator and enhance our office systems.

Crowd Funding supports the legal efforts of the residents of Barbuda in resisting a land grab for the purposes of constructing an airport and tourism resort.

United Methodist Church grant is to assist with the release of a consumer law based report on package international travel industry's business dealings in illegal settlements.

Open Society Foundations funded work on promoting accountability for war crimes in Yemen and business and human rights strategies relevant to occupied Palestinian territory.

Global Whole Being Fund to support legal research on the Arms Trade Treaty.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS -2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Cash	55,650	373,469	429,119
Other current Assets	-	7,337	7,337
Current Liabilities	(466)	(43,532)	(43,998)
Total	55,184	337,274	392,458

ANALYSIS OF NET ASSETS BETWEEN FUNDS -2020

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Cash	30,388	131,019	161,407
Other current Assets	12,706	-	12,706
Current Liabilities	(6,943)	(2,000)	(8,943)
Total	36,151	129,019	165,170

11. TAXATION

GLAN is a charity and is therefore exempt from taxation on its charitable activities.

12. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

14. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES (2020)

	Unrestricted Funds £	Restricted Funds £
INCOME		
Grants Received	-	222,771
Donations	6,009	234
Irish Government Wage Subsidy	1,401	-
Fee Income	19,223	-
	26,633	223,005
EXPENDITURE		
Charitable Activities	37,330	112,811
	37,330	112,811
Surplus for the Period	(10,697)	110,194
Transfers from Restricted Funds	11,688	(11,688)
Balance at 1 April 2019	35,160	30,513
Balances at 31st March 2020	36,151	129,019

