



IMPACT REPORT

2021

(A Charitable Incorporated Organisation)
Charity No 1167733

CONTENTS

Introduction	3
A message from the Chair	4
A message from GLAN's Director	5
GLAN Achievements	6
Trustees Report	16
Financial Review	17
Statement of the Responsibilities of the Trustees	18
Independent Examiners Report	19
Statement of Financial Activities	20
Balance Sheet at 31st March 2021	21
Notes to the Accounts	22



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

