

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

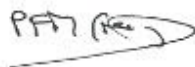
AT 31ST MARCH 2022

	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

