



# Annual Report

## 2022-2023



#Youth4ClimateJustice



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# FOREWORD FROM THE DIRECTOR

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



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

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

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

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

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

**Dr Gearóid Ó Cuinn**

Founding Director, GLAN

# FOREWORD FROM THE CHAIR OF THE BOARD OF TRUSTEES



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

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

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

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

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

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

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

**Mark Beer**

Chair, GLAN Board of Trustees



# ECONOMIC & ENVIRONMENTAL JUSTICE

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

## Youth4ClimateJustice: 6 Portuguese Youth vs 32 Countries

Holding 32 governments accountable over the climate crisis

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

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

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

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

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

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



## CASE SPOTLIGHT – CERREJÓN

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

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

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

### Cerrejón Mine

#### Key facts



GLAN has filed 5 legal complaints to date.

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

35 indigenous & Afro-Colombian communities displaced



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

30 million tonnes of coal produced a year.



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



## PARTICIPATION OF INDIGENOUS COMMUNITIES

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

## CONTRIBUTING TO IMPROVED LEGISLATION

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

## CHALLENGE TO EUROPEAN IMPORTS OF RUSSIAN FOSSIL FUELS

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

## CHILD RIGHTS AND IRISH TAX POLICY

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



## BARBUDA



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

**Land defender Jacklyn Frank**

### **A win for Barbudan Land Rights Defenders**

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

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

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

### **Destructive Developments**

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

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



# ACCOUNTABILITY & SUPPLY CHAINS

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

## CASE SPOTLIGHT

### *Challenging forced labour cotton*

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

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



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

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

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

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

## OTHER CHALLENGES AGAINST FORCED LABOUR

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

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

### Seeking an EU wide ban on all forced labour goods imports

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



# WAR & OCCUPATION

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

## CASE SPOTLIGHT

### *Challenging UK arms sales*

#### **Arms sales to Saudi Arabia:**

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

#### **Arms sales to Israel:**

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





## OTHER WORK IN THIS AREA

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

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



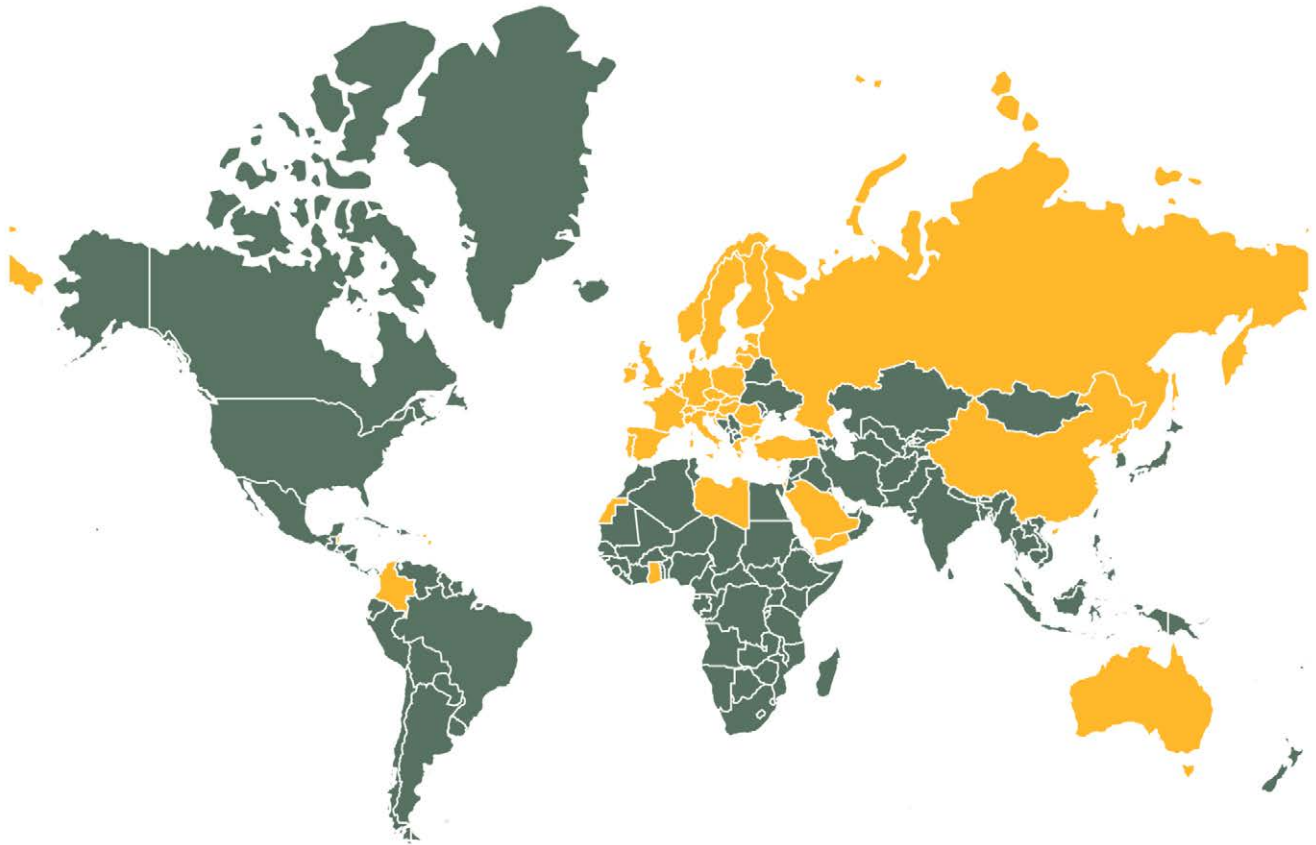
We have been working with international war crime investigators to secure accountability for war crimes committed in Ukraine. We are in the process of completing over 35 investigations into incidents of potential war crimes and will be producing a report for submission to prosecutors. We helped relatives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

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

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



## Countries with active cases & affected communities



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

# THANK YOU TO OUR SUPPORTERS

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

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

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

Avaaz

Climate Change Collaboration

Digital Freedom Fund

Evan Cornish Foundation

The Freedom Fund

Institute for Governance & Sustainable Development

Joffe Charitable Trust

The Joseph Rowntree Charitable Trust

Lifes2good Foundation

Foundation to Promote Open Society

We Have the Power

The Roddick Foundation

Sadaka

The Sunrise Project

Trócaire

Polden Puckham Charitable Foundation

David and Elaine Potter Foundation

Christian Aid

# TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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

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### TRUSTEES

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

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### CHARITY REGISTERED NUMBER

1167733

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### PRINCIPAL OFFICE

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

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### CHIEF EXECUTIVE OFFICER

Gearóid Ó Cuinn

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### INDEPENDENT AUDITORS

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

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### BANKERS

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

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# TRUSTEES REPORT

## FOR THE YEAR ENDED 31 MARCH 2023

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

### OBJECTIVES AND ACTIVITIES

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#### **a. Policies and objectives**

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

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

#### **b. Strategies for achieving objectives**

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

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

#### **c. Activities undertaken to achieve objectives**

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

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

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

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

## **ACHIEVEMENTS AND PERFORMANCE**

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#### **a. Main achievements of the Charity**

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

##### **Documenting violations of international law in war**

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

##### **Protecting people from climate change- the ECHR Climate case**

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

##### **Protecting communal land rights in Barbuda**

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

##### **Challenging the importation of forced labour cotton**

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

#### **b. Key performance indicators**

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

##### **Policy Impact:**

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

##### **Social Impact:**

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

##### **Client Impact:**

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

**Resource Efficiency:**

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

**Legal Process:**

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

**Stakeholder Engagement:**

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

**Long-Term Impact:**

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

**Strategic Flexibility:**

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

**Legal Empowerment:**

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

**c. Factors relevant to achieve objectives**

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

**d. Fundraising activities and income generation**

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

## FINANCIAL REVIEW

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**a. Going concern**

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

**b. Reserves policy**

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

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

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

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

#### **c. Principal risks and uncertainties**

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

#### **d. Financial risk management objectives and policies**

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

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

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

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

#### **e. Principal funding**

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

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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#### **a. Constitution**

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

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

#### **b. Methods of appointment or election of Trustees**

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

#### **c. Organisational structure and decision-making policies**

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



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

#### **d. Policies adopted for the induction and training of Trustees**

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

#### **e. Related party relationships**

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

#### **d. Policies adopted for the induction and training of Trustees**

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

## **PLANS FOR FUTURE PERIODS**

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

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

## DISCLOSURE OF INFORMATION TO AUDITORS

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

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

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

## AUDITORS

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

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

*Mark Beer*

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Mark Beer, OBE  
(Chair of Trustees)

*Lucinda Hardwick*

---

Lucinda Hardwick  
(Trustee)

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

## OPINION

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We have audited the financial statements of Global Legal Action Network (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## BASIS FOR OPINION

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We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

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In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

## OTHER INFORMATION

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

We have nothing to report in this regard.

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

## RESPONSIBILITIES OF TRUSTEES

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As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

## OTHER MATTERS

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

## USE OF OUR REPORT

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This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Streets Audit LLP

Chartered Accountants  
Registered Auditors

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

31 January 2024

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

# STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

# BALANCE SHEET

AS AT 31 MARCH 2023

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

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

*Mark Beer*

Mark Beer, OBE  
(Chair of Trustees)

*Lucinda Hardwick*

Lucinda Hardwick  
(Trustee)

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

# STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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

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



# NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

## 1. GENERAL INFORMATION

---

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

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

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

## 2. ACCOUNTING POLICIES

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### 2.1 Basis of preparation of financial statements

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

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

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

### 2.2 Going concern

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

### 2.3 Income

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

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

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

## **2.4 Expenditure**

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

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

All expenditure is inclusive of irrecoverable VAT.

## **2.5 Interest receivable**

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

## **2.6 Tangible fixed assets and depreciation**

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

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

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

Depreciation is provided on the following basis:

Computer equipment - 25% straight-line

## **2.7 Debtors**

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

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

## **2.8 Cash at bank and in hand**

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

## **2.9 Liabilities and provisions**

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

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

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

## **2.10 Pensions**

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

## 2.11 Fund accounting

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

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

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

## 2.10 Pensions

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

## 3. INCOME FROM DONATIONS AND LEGACIES

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

## 4. INCOME FROM CHARITABLE ACTIVITIES

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

## 5. INVESTMENT INCOME

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

## 6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

### SUMMARY BY FUND TYPE

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

## 7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

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

### ANALYSIS OF DIRECT COSTS

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

### ANALYSIS OF SUPPORT COSTS

	Human Rights Protection 2023 £	Total funds 2023 £	Total funds 2022 £
Governance costs	8,232	<b>8,232</b>	1,332

## 8. AUDITORS' REMUNERATION

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

## 9. STAFF COSTS

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

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

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

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

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

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

## 10. TRUSTEES' REMUNERATION AND EXPENSES

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

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

## 11. TANGIBLE FIXED ASSETS

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



## 12. DEBTORS

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

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

## 14. STATEMENT OF FUNDS

### STATEMENT OF FUNDS - CURRENT YEAR

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

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

#### Environmental and Climate Change

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

## War and Occupation

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

## Global Finance, Trade and Supply Chains

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

## Central Services

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

## STATEMENT OF FUNDS - PRIOR YEAR

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

## 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

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

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

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

## 17. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

## 18. ANALYSIS OF CHANGES IN NET DEBT

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

## 19. CONTINGENT LIABILITIES

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

## 20. RELATED PARTY TRANSACTIONS

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



