

ARTICLE 19

England & Wales · Charity number 327421

Details

Other names	ARTICLE 19 RESEARCH AND INFORMATION CENTRE ON CENSORSHIP, ARTICLE 19
Status	Registered
Legal form	Charitable company
Company number	02097222
Registered	1987-01-07
Register	View on the Charity Commission register

Contact

Address	Article 19 72-82 Rosebery Avenue London EC1R 4RW
Phone	02073242500
Email	info@article19.org
Website	www.article19.org

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC BY UNDERTAKING PROMOTING AND COMMISSIONING RESEARCH INTO THE MAINTENANCE AND OBSERVANCE THROUGHOUT THE WORLD OF THE RIGHT TO FREEDOM OF OPINION AND EXPRESSION WITHIN THE MEANING OF ARTICLE 19 OF THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND THE DISSEMINATION OF THE RESULTS OF SUCH RESEARCH

Activities: ARTICLE 19 monitors, researches, publishes, advocates, campaigns, sets standards and litigates on behalf of freedom of expression wherever it is threatened.

Classification

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

Geography

- **Area of benefit:** THE WORLD
- Bangladesh
- Brazil
- Burma
- Cambodia
- Iran
- Kazakhstan
- Kenya
- Mexico
- Russia
- Senegal
- Tunisia
- Turkey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£14,990,774	£15,239,848	£6,391,070	169
2023-12-31	£17,445,732	£16,744,720	£6,640,144	177
2022-12-31	£15,232,690	£14,820,521	£5,939,132	183
2021-12-31	£14,201,623	£13,157,304	£5,526,963	176
2020-12-31	£11,839,165	£10,214,452	£4,482,644	166

Trustees

Name	Role	Appointed
Robert Latham	Chair	2018-06-15
Amira El-Sayed		2025-01-24
Atanas Politov		2025-01-24
DAVID VINEY		2020-12-10
David Kaye		2020-12-10
Javier Luis Garza Ramos		2023-06-23
Lesley Swarbrick		2019-06-22
Lucia Nader		2022-06-16
Muluka-Anne Miti-Drummond		2025-01-24
Rasha Ali Abdulla Attiya		2023-12-08

ARTICLE 19

England & Wales - Charity number 327421

Accounts



ARTICLE 19

Report and Financial Statements

For the year ended 31 December 2024

Company number: 2097222
Charity number: 327421

Contents

Abbreviations	1
Report of the Trustees	2
Statement of charitable objectives	2
A note on partnerships	2
Vision and mission.....	3
Global objectives and activities	4
Achievements and performance against objectives	7
High-level impacts.....	7
GLOBAL OBJECTIVE 1: Digital spaces, governance, services, and technologies will be rooted in human rights and enable the diversity of human experience.....	7
GLOBAL OBJECTIVE 2: More inclusive, protected, and resilient communities and individuals feel free to express themselves in public and media.	10
GLOBAL OBJECTIVE 3: Accurate and reliable data and information are publicly accessible and must empower individuals to seize their rights.....	13
GLOBAL OBJECTIVE 4: Make ARTICLE 19 an organisation that will be better connected, agile, resilient, equitable and sustainable.	15
Plans for 2025	20
Financial review	22
Structure, governance, and management	26
Administrative details	31
Independent Auditor’s report	33
Financial statements	38

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

Abbreviations

AI	artificial intelligence
FGPC	Finance and General Purposes Committee
FoE	freedom of expression
HR	human resources
HRD	human rights defender
IETF	Internet Engineering Task Force
LGBTQI+	lesbian, gay, bisexual, transgender, queer, and intersex
MEL	monitoring, evaluation, and learning
MENA	Middle East and North Africa
MIL	media information literacy
MoU	memorandum of understanding
PEBI	Project Ecosystem for Business Intelligence
RTI	right to information
SLAPPs	strategic lawsuits against public participation

Report of the Trustees

The Trustees, who act as the Directors of the Company for the purposes of the Companies Acts and as Trustees for charity law purposes, submit their annual report and the financial statements of ARTICLE 19 for the year. This includes a strategic report.

The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice – Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102.

Statement of charitable objectives

In setting ARTICLE 19's programme each year, ARTICLE 19 has regard to the Charity Commission's general guidance on public benefit. The Trustees review the programmes undertaken by ARTICLE 19 to ensure that they fall within the Charity's charitable objectives and aims.

ARTICLE 19's objectives are to educate the public and protect freedom of expression (FoE), access to information, and related rights throughout the world, particularly as defined in Article 19 of the Universal Declaration of Human Rights and in international and regional human rights law. The organisation works to achieve its charitable objectives in two ways:

1. Through direct delivery, especially in relation to work in areas where it has its own staff; and
2. Through working with partner organisations, including the provision of financial and capacity support.

A note on partnerships

Work carried out by partner organisations is especially useful in jurisdictions where ARTICLE 19 has no established infrastructure for managing staff and operations or where partners provide knowledge and skills that complement ARTICLE 19's own international comparative perspective. Partnership also assists in maximising the number of beneficiaries reached. In turn, partnership has both defined and strengthened ARTICLE 19's effectiveness and legitimacy.

ARTICLE 19 only works with trusted national counterparts with good financial monitoring systems in place. All partners sign a Memorandum of Understanding (MoU) with ARTICLE 19 on financial procedures to be followed. ARTICLE 19 seeks to conduct a due diligence assessment prior to signing any MoU with implementing partners assessing their governance and internal control measures. Any improvements identified are included in the MoUs and ARTICLE 19 aims to provide organisations with capacity building in those areas, as needed. ARTICLE 19 requires partners to be

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

fully accountable to ARTICLE 19 for their income and expenditure transactions as part of their financial management.

Vision and mission

ARTICLE 19's vision is for a world in which all people, everywhere, can freely express themselves and engage in public life without fear or discrimination.

In our digital era, ARTICLE 19 is an international think–do organisation that propels the FoE movement locally and globally to ensure that all people realise the power of their voices. Together with our partners, we:

- **Think:** By developing cutting-edge research and legal and policy analysis to drive change in the world;
- **Do:** By leading work on the frontlines of expression through our regional offices and reinforcing positive change on the ground; and
- **Propel** change by sparking innovation in the global FoE movement through our research, campaigns, and advocacy.

Global objectives and activities

This report covers activity undertaken across the ARTICLE 19 group during the fourth year of our current strategy, *The Power of Our Voices*.

At the start of 2024, the organisation decided to extend *The Power of Our Voices* by one year to the end of 2026. This decision was taken for two reasons: *The Power of Our Voices* was forged during the pandemic, which held back some delivery for at least 18 months; and the huge geopolitical shifts we have seen since the end of 2024 required us to pivot our programmatic areas in some parts of the world.

As the organisation prepares for the new strategy, it has posed itself some very important questions that need to be answered:

- How will ARTICLE 19 evolve to meet the challenges ahead in a world that is more populist and hostile to human rights work than when we launched our strategy?
- Based on our Global Expression Report analysis, how will ARTICLE 19 work to ensure that FoE benefits all people, not just those fortunate enough to live in open democracies.
- Looking towards our 40th anniversary in 2027, what needs to change in the external world that we can influence, so the human rights of future generations are protected?

For the duration of the strategy, ARTICLE 19 is working to achieve impact across four global objectives, three of which are programmatic and the fourth of which concerns operational change. These objectives have been set in response to our strategic assessment of the external world, in which we see a global inflection point where attacks on FoE are driving a decline in democracy and human rights.

To recap, what follows is a high-level summary of our global objectives. These objectives and goals are shared with the reader to show the breadth and depth of our ambition. We have also set an action plan that sits behind each strategic goal, with several sub-goals under each.

Global Objective 1: Digital spaces, governance, services, and technologies will be rooted in human rights and enable the diversity of human experience

ARTICLE 19 pioneered the consideration of human rights in the infrastructure of the internet. Our digital work includes people who are often left out of tech discussions, like women; lesbian, gay, bisexual, transgender, queer, and intersex (LGBTQI+) people; and activists from the Global South. With these partners, we will work to define a new internet era – one that respects our FoE and reflects the diversity of human experience.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

We will:

- Strengthen global information governance and digital infrastructure to build an internet supportive of human rights;
- Counter disinformation and improve media literacy;
- Challenge mass surveillance and demand a ban on biometrics; and
- Strengthen legislation to keep our data private from governments and Big Tech.

Global Objective 2: More inclusive, protected, and resilient communities and individuals feel free to express themselves in public and media

Progress is often instigated by the people who bear the brunt of government and corporate repression. When they bravely speak out to expose injustice and demand racial, gender, or economic equality, they make things better for all of us. ARTICLE 19 will amplify the voices of those who are the most vulnerable and systemically discriminated against.

We will work with:

- **Communities at risk:** Human rights defenders, activists, political dissidents, women, indigenous and racialised people, migrants, religious and ethnic minorities and diaspora, and LGBTQI+ communities;
- **Infomediaries:** Journalists, social communicators, whistleblowers, media workers, and independent and community media outlets – particularly those reporting on corruption, human rights, and the environment; and
- **Civil society, community networks, and social movements:** Particularly youth, women, minority groups, and those fighting corruption and defending the environment – especially in rural and remote areas.

Global Objective 3: Accurate and reliable data and information are publicly accessible, and must empower individuals to seize their rights

ARTICLE 19 is a thought leader in developing cutting-edge legal analyses, policies, and standards to protect FoE around the world. Wherever decisions affecting people's lives are made – whether at the international, regional, or national level – we will advocate to make sure their voices are heard.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

We will develop policies on new areas impacting FoE, including:

- digital infrastructure;
- pluralism and diversity online;
- state propaganda; and
- disinformation.

And we will ramp up our empirical research, building the evidence base to shape international standards and tailor national solutions.

Global Objective 4: ARTICLE 19 will be an organisation that is connected, agile, resilient, and sustainable

So that ARTICLE 19 is able to effectively and efficiently deliver its strategic goals, our focus is on four interrelated areas of organisational strengthening:

- **Connected:** Simplifying our communication systems, structures, and ways of working to enable easy collaboration, both externally and internally;
- **Agile:** Ensuring our technology, processes, and knowledge-management systems are being used efficiently to enable faster, more flexible, and more effective working;
- **Resilient:** Increasing our capability – humanly, digitally, and financially – to anticipate threats so that we are better placed to manage and recover from the impacts of sudden shocks; and
- **Sustainable:** Ensuring funding and financial costing models, infrastructure, people, and organisational values and behaviours underpin ARTICLE 19's long-term stability and enhance its ability to have future impact.

Achievements and performance against objectives

High-level impacts

During 2024, ARTICLE 19's teams around the world continued to push forward *The Power of Our Voices* strategy, and succeeded in delivering genuine impacts in the lives of those we serve. Many of these achievements are summarised below, but three high-level impacts are worth noting at this point.

As a direct result of ARTICLE 19's work:

- All **193** UN Member States adopted our position on a human rights-based approach to AI.
- Nearly **5,000** journalists, activists, and human rights defenders are better equipped to defend expression for all.
- Our advocacy advanced the right to know for over **175 million** people.

In the following sections, we provide highlights of our international and regional offices' impact against our strategic goals and outcomes, along with the challenges we have met in the last year.

Full details of ARTICLE 19's achievements in 2024 are available through our internal reporting structures, and an interactive summary of key stories for external audiences can be found in our [Impact Report](#).

GLOBAL OBJECTIVE 1: Digital spaces, governance, services, and technologies will be rooted in human rights and enable the diversity of human experience.

International impact

- **Artificial intelligence (AI):** Following several years of advocacy, the **UN** adopted ARTICLE 19's position on a human rights-based approach to AI in 2024. In March, the UN General Assembly unanimously adopted a [resolution](#) that called on states and (crucially) other stakeholders to 'refrain from or cease the use of artificial intelligence systems that are impossible to operate in compliance with international human rights law or that pose undue risks to the enjoyment of human rights'. In September, all 193 UN Member States adopted the Global Digital Compact, which will steer the UN's approach to digital rights for years to come. As a result of ARTICLE 19's advocacy, the Compact establishes an objective of protecting human rights, and calls on the private sector to apply human rights due diligence and impact assessments for all digital technologies throughout their life cycle.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

- **Connecting communities:** The **UN** also passed a [new resolution](#) calling on governments to enable small internet providers to connect underserved communities – a solution that ARTICLE 19 pushed for for several years. Our position that connectivity is essential to human rights is being adopted across the UN, bridging the gap towards equal internet access for all.
- **Embedding rights into infrastructure:** Thanks to six years of ARTICLE 19 advocacy, the **Internet Engineering Task Force (IETF)**, which shapes how the internet is designed and developed, published [new tools](#) in 2024 to help developers protect privacy, resist censorship, and embed human rights into internet infrastructure.
- **Supporting a diverse internet:** Throughout 2024, ARTICLE 19 translated complex debates about spectrum (the technology that powers Wi-Fi) into accessible insights for civil society to ensure smaller organisations can advocate for a diverse internet in which everyone has a voice. In September, we [partnered](#) with the **Dynamic Spectrum Alliance** for their Global Summit, where we advocated for equitable access to spectrum; and in October, following a decade of advocacy, we represented civil society on a panel at the **World Telecoms Standards Assembly**: the largest standards-setting event of the International Telecommunication Union, which is responsible for internet infrastructure and technology.
- **Regulating social media:** The [final declaration](#) of the **G20 Summit**, which took place in Rio de Janeiro in November 2024, highlighted the need to regulate social media – one of ARTICLE 19's key demands.

Regional impact

- **Challenging surveillance and censorship:**
 - **Taiwan:** In line with our 'local to global' theory of change, ARTICLE 19 supported smaller organisations to engage with the IETF (in addition to our own advocacy at the IETF, mentioned above) – like Taiwanese nonprofit Open Culture Foundation, who advocated at the IETF for legal measures to address surveillance, takedown requests, and censorship. As a result, Taiwan lawmakers are now more aware of the pressing need to build a resilient digital ecosystem.
 - **Poland:** We celebrated a [historic win](#) against surveillance. In May, the European Court of Human Rights [ruled](#) that the Anti-Terrorism Act, which allows Polish police and intelligence agencies to conduct secret mass surveillance, violates the right to people's private and family life. Back in 2020, ARTICLE 19 [intervened](#) in support of five applicants who brought the case. The European Court's decision solidified protection against mass surveillance, which had a chilling effect on the FoE of journalists, NGOs, activists and lawyers, among others.

- **Expression and Big Tech:**
 - **Brazil:** Thanks to our advocacy, the Ministry of Finance and the [Brazilian Internet Steering Committee](#) adopted our positions on platform regulation, and the Administrative Council for Economic Defence launched a [public consultation](#) on competition in digital markets.
 - **USA:** ARTICLE 19 played a pivotal role in two landmark US Supreme Court cases, which challenged state laws in Florida and Texas that sought to limit social media platforms' ability to moderate content. With our partners, we [submitted](#) a crucial amicus brief arguing that these laws violated the First Amendment and international free speech standards. In line with our advocacy, the Supreme Court safeguarded digital rights and set global standards for free speech online. The Court's decision also highlighted the importance of protecting diverse online platforms, ensuring regulations are narrowly tailored, and recognising that other laws (like competition rules) can address platform power without restricting free expression.
- **Ensuring AI respects human rights:** Our expertise on the intersection of AI and human rights was increasingly sought out in **Mexico** in 2024. We introduced a human rights perspective to national debates around AI legislation; were granted a permanent seat on the Senate working group on AI; and collaborated with the administration of justice apparatus in Nayarit on recommendations to incorporate a human rights perspective into the use of AI in the criminal justice system.
- **Loosening Iran's digital chokehold:** Following a wave of arrests of ethnic religious minorities in **Iran**, ARTICLE 19 mobilised the digital ecosystem that we have built over the past 3 years to secure people's accounts from state intrusion – in as little as 5 minutes. Using our method of 'training the trainers', we trained **25** trainers, who trained **1,760** others, who supported **1,487** high-risk people on the ground. We also partnered with Swedish tech company Yubico to distribute over **600** YubiKeys, which provide best-in-show protection against phishing attacks, to human rights defenders (HRDs); equipped the new Special Rapporteur on Human Rights in Iran with the digital tools she needed to begin her mandate securely; and continued to develop, share, and fix VPNs to ensure people in Iran could get online.

GLOBAL OBJECTIVE 2: More inclusive, protected, and resilient communities and individuals feel free to express themselves in public and media.

International impact

- **Training:** ARTICLE 19 trained nearly **5,000** journalists, activists, and HRDs worldwide, resulting in them being better equipped to defend FoE for all.
- **Clearing the fog of war:** In December 2024, ARTICLE 19 published a [new policy](#) setting out how and why FoE must be protected in wartime – and the **International Committee of the Red Cross** included our policy positions in its [new framework](#) to help organisations respond more effectively to harmful information during armed conflicts. We also amplified the voices of journalists in Israel, Gaza, and Ukraine on our *Silenced* podcast, which was selected as *The Guardian*'s podcast of the week in June 2024 for its 'humane', 'deeply informative', 'impassioned discussion[s]' with journalists worldwide.
- **Progress on protest at the UN:** In summer 2024, we celebrated two protest wins at the UN: a [new expert report](#) included our contributions on police violence against LGBTQI+ protesters, and a [new resolution](#) reflected our calls for authorities not to use biometric technologies or deploy the army during protests. See '*Regional Impact*', below, for regional and national wins for our #FreeToProtest campaign.
- **Protecting journalists:** In June 2024, a new UN Human Rights Council resolution [called on states](#) to address the increase in strategic lawsuits against public participation (SLAPPs) and mandated a report and workshop to explore their impact. ARTICLE 19 closely supported the passing of the resolution, which was adopted by consensus. See '*Regional Impact*', below, for regional and national wins for our work to protect journalists.

Regional impact

- **Amplifying the voices of local civil society organisations:**
 - **Thailand:** On 25 June 2024, HRD Roning Dolah was shot dead outside his home in Thailand's Deep South: a region plagued by conflict between the government and Malay Muslim separatists. Dolah was the founder of community organisation Duay Jai, which ARTICLE 19 supported throughout 2024 – along with similar small nonprofits, like Network of Victims of the Emergency Law – enabling them to continue their vital work: monitoring human rights violations, ensuring Malay Muslim minorities have a voice in the peace process, and providing much-needed psychosocial support to victims of torture, forced disappearance, and other human rights violations. In line with our 'local to global' theory of change, when the UN Committee Against Torture reviewed Thailand's progress in October 2024, we trained

around 70 leaders of small nonprofits to use the process to advocate for their rights, and we supported grassroots groups – including Duay Jai – to speak directly to the UN in Geneva: a process that, they told us, made them feel less alone.

- **Defending artistic expression:**
 - **Brazil:** In May 2024, the Inter-American Court of Human Rights held public hearings in Manaus, Brazil, on the climate crisis. In addition to our formal contribution, ARTICLE 19 organised a side event starring women artists from the Amazon, who used hip-hop and graffiti art to call for climate action. At a workshop that ARTICLE 19 co-organised, the Inter-American Commission on Human Rights Special Rapporteur on Economic, Social, Cultural, and Environmental Rights committed to developing regional standards to protect artistic expression. We also helped persecuted creatives to flee danger and reach a safe haven – like a São Paulo artist repeatedly threatened by military police, whose evacuation we supported in May 2024.
 - **Malaysia:** Back in 2023, [Borneo Speaks](#) – a collective of women artists and writers in Sabah, Malaysia – attended ARTICLE 19’s training on hate speech. In 2024, they went on to organise their own workshops and publish a toolkit exploring how to challenge discrimination against marginalised youth, scaling ARTICLE 19’s impact among a wider audience. We also supported artists in East Malaysia to produce documentaries, land art, articles, and music videos that creatively challenge hate speech.
- **Promoting media information literacy (MIL):**
 - **Middle East and North Africa (MENA):** In 2024, ARTICLE 19 developed a new manual to upskill trainee journalists in MIL, which Tunisia’s only public journalism school and Jordan’s only training institute for journalists have already integrated into their programmes.
 - **Senegal:** Our MENA office also joined forces with our Senegal office to help trainee journalists promote free expression while countering hate speech and disinformation.
- **Defending the right to protest (#FreeToProtest campaign):**
 - **Poland:** Following intensive advocacy by ARTICLE 19 and our local partners, the government agreed the Act on Assemblies required urgent reform and encouraged ARTICLE 19 to participate in the process (set to commence later in 2025) – a huge achievement compared with the previous government’s refusal to engage.

- **Thailand:** Throughout 2024, ARTICLE 19 supported the small Thai organisation Law Long Beach to provide free legal aid and holistic security training for young protesters following arrest. We also teamed up with Thai Lawyers for Human Rights to [amplify protesters' voices](#) to the UN Committee Against Torture's examination of Thailand. The Committee's [final recommendations](#) reflected our calls to protect protesters from violence and to improve detention conditions.
- **Mexico:** Mexico experienced a wave of police violence against protesters in 2024 – including an [assault](#) against an ARTICLE 19 staff member who was helping protesters detained in Mexico City. As a result of our advocacy, the authorities agreed to support collaboration between civil society and the Mexico City government during protests. We are now working with our partners to push for state-level law enforcement and for public authorities to adopt a Model Protocol for Protest Action.
- **Protecting journalists:**
 - **USA/Russia:** *Wall Street Journal* reporter Evan Gershkovich hit international headlines in August 2024 when he was released from prison in Russia, where he had been detained on bogus espionage charges for 16 months. ARTICLE 19 helped Evan's legal team to access the UN, which found that Russia had violated international law by imprisoning him. He was released a month later – and the UN finding means he can now sue Russia for damages. Publisher of *The Wall Street Journal*, Almar Latour, personally thanked ARTICLE 19 for making 'a meaningful impact on the efforts to bring Evan home'.
 - **Türkiye:** In 3 of the 4 cases that ARTICLE 19 intervened in, the journalists were acquitted: Furkan Karabay, Cengiz Erdiñç, and [Sinan Aygöl](#) (the first journalist convicted for 'spreading disinformation' in Türkiye, who was sentenced to 10 months in prison in February 2023 for tweeting unverified information). We also shared our expertise in Turkish criminal procedural law with others, helping international observers understand and accurately report on violations of press freedom.
 - **Poland:** Throughout 2024, ARTICLE 19 [urged](#) Poland's new government to act on SLAPPs, including by co-organising the first international [Anti-SLAPP Conference](#) in Warsaw in April. At our conference, the Minister of Justice announced plans to decriminalise defamation and insult, and pledged to introduce a Polish anti-SLAPP law. Later in the year, the Minister informed us that his department had swiftly withdrawn 37 SLAPPs instigated by the previous government.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

- **Mexico:** ARTICLE 19's in-depth investigation of violence against journalists, [Veracruz de los Silencios](#) (Veracruz of Silences), won a Walter Reuter German Journalism Prize 2024.

GLOBAL OBJECTIVE 3: Accurate and reliable data and information are publicly accessible and must empower individuals to seize their rights.

International impact

- **Advancing the right to know:** Globally, our advocacy advanced the right to know for over **175 million** people in 2024. See *'Regional Impact'*, below, for national and regional highlights.
- **Equipping activists and journalists with the evidence they need:** Our [Global Expression Report 2024](#) reached over **110,000** people: nearly **5** times more people than our data reached in 2023 – and over **25** times more than in 2022.
- **Defending information integrity:**
 - **UN:** In April 2024, the UN Human Rights Council [adopted](#) a new resolution on countering disinformation. Thanks to ARTICLE 19's advocacy, it reflected many of our positions, including on the 'essential role' that free expression plays in defending information integrity. We also played a [leading role](#) in the development of the UN's Global Principles for Information Integrity. [Published](#) in September, the principles aim to guide companies, journalists, civil society, governments, and the UN itself in their work.
 - **G20:** In November, the G20 summit's [final declaration](#) included information integrity as one of its key points: one of ARTICLE 19's advocacy demands.

Regional impact

- **Defending people's right to know**
 - **Mexico:** In the vacuum of government support and reliable information before, during, and after **Hurricane Otis** (which hit Acapulco in October 2023), ARTICLE 19 listened to people on the frontlines and accompanied their fight for their right to information (RTI) throughout 2024. With our support, they submitted 66 freedom of information requests in just 3 months, and reported being better equipped to stay safe, make informed decisions, and use their right to know in future emergencies.

- **Eastern Africa:** Finally, after an eight-year campaign spearheaded by ARTICLE 19, the regulations that operationalise **Kenya's** RTI law came into force in 2024. ARTICLE 19 was also appointed to a committee that will assess implementation of the law; taught journalists, activists, and influencers how to use the law in practice; and trained over 300 public officials from all 47 Kenyan counties about their RTI obligations. Across Eastern Africa, countries are looking to Kenya to shape their own legal frameworks: in 2024, **Namibia** approved an RTI law, and **Zambia** enacted theirs. ARTICLE 19 is working with Zambian civil society to support implementation.
- **Senegal:** Following relentless campaigning over many years by ARTICLE 19, on 20 June 2024, the Minister of Justice officially established a **National Steering Committee** to enable civil society and the public sector to be involved in decision-making. This is one of the biggest transparency successes we have seen in Senegal since the country joined the **Open Government Partnership** in 2018.
- **Iraq:** In summer 2024, ARTICLE 19 received an urgent call from Tawasoul, our local NGO partner in Iraq, about a damaging new **RTI bill** that parliament was trying to pass, which threatened to worsen corruption in Iraqi business and government. ARTICLE 19 mobilised our global and regional partners, while Tawasoul set to work building a local campaign coalition. As a result of our joint campaign, MPs announced that they would not support the bill without civil society input and agreed to revise the bill in line with our recommendations, resulting in around **70%** of its original provisions being amended.
- **Malaysia:** ARTICLE 19 and our partners in Malaysia have spearheaded calls for an **RTI law** in Malaysia since 2019. The [campaign](#) gained momentum throughout 2024, and in a huge step forward, the government reached out to us several times for input. This shift – from the authorities ignoring civil society to actively seeking our involvement – was the fruit of many years of sustained advocacy. In December, the government [announced](#) that it would table the RTI law in 2025.
- **Building resilience to climate disinformation:** In 2024, ARTICLE 19 brought together climate journalists, environmental HRDs, and scientists from **Algeria, Lebanon, Libya, Morocco, and Tunisia** to enhance regional resilience to climate disinformation and media repression. For some participants (especially those from Libya and Algeria, where environmental reporting is harshly restricted), this was their first time working publicly on the subject. We supported them to use their RTI to investigate their countries' environmental challenges – and to share their findings with the public.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

- **Promoting ethical journalism:** The Western Balkans faces a distinct set of challenges, with disinformation campaigns exploiting political instability and social divides in the context of historical conflict. On Debunking Day (11 March) 2024, ARTICLE 19 therefore launched a new campaign, #CheckItFirst, to promote ethical journalism and tackle fake news in **Bosnia and Herzegovina, Kosovo, Montenegro, and Serbia**. Key impacts included:
 - Over **15 million** impressions and **30,000** clicks across the region
 - Reaching **65%** of young Meta users – nearly **1 million** people – in our target countries (exceeding our target by more than **20%**)
 - **70** journalists in the region signing our Ethical Journalism Pledge in under **5** months (exceeding our target by **35%**)
 - The development and launch of a [tried-and-tested AI tool](#) to help journalists in the region fact-check their stories

GLOBAL OBJECTIVE 4: Make ARTICLE 19 an organisation that will be better connected, agile, resilient, equitable and sustainable.

Sub-goal 4.1 – CONNECTED: ARTICLE 19 effectively collaborates and learns, internally and from others, whilst amplifying our message globally

- **The Global Identity Project** was launched in 2024. This seeks to define a global brand for ARTICLE 19 and more broadly FoE, seeking to better articulate who the organisation is and will result in clearer communication strategies. Research has been conducted through in-depth interviews with a series of stakeholders in Kenya, Mexico, Thailand and the US to show how both the organisation and freedom of expression itself are viewed externally. This will be complimented by research from Brazil in 2025 and lead into the development of a new strategy.
- ARTICLE 19 also held its first **OPEN 19** event, ‘Taming the Dog Whistle: Reversing Declines in Freedom of Expression in the UK’. This in-person event started with a panel of both ARTICLE 19 staff and external experts before an open discussion on the topic. To grow recognition of ARTICLE 19’s work within the sector and to bring in different perspectives, these events will be held every 3-4 months.
- To improve our internal communications across the organisation, a monthly newsletter called **The Big Shift** was launched, which shared important milestones and messages about upcoming organisational changes such as the switch to Sage Intacct, the new finance system, the shift to MS 365 and a countdown to our 2025 planning and budgeting process.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

Sub-goal 4.2 – AGILE: ARTICLE 19's structures, processes and policies are efficiently delivering innovative, flexible, and effective working

- In 2024, ARTICLE 19 took the opportunity to restructure how the International Office can deliver our programmatic work under our strategy more efficiently. The role of a **Director of Strategy and Impact** was created to lead a **Strategy Delivery Unit** that brought together technical programme-management expertise with thematic expertise in a support team that is better able to deliver not only programme objectives, but do so in a way that is agile, and which can take decisions efficiently and provide a clear and consistent approach to the management of complex, global projects.
- As part of the restructure, the Strategy Delivery Unit's Monitoring, Evaluation, and Learning (MEL) team, along with the Campaigns and Communications team, reviewed **how the organisation defines and measures impact**. This resulted in a series of tools and guides to be rolled out in 2025.
- During 2024, ARTICLE 19 initiated a process to establish a **strategy for the South Asia region**, which will consider the centrality of India as a key regional and global negative player on FoE.
- After several decades of working in and on **Russia**, ARTICLE 19 was classified as an "undesirable" organisation in February 2024. Given the serious ramifications for the people of Russia, ARTICLE 19 immediately invoked several security measures to ensure partners within Russia were not put at risk, as well as additional measures for others outside Russia. ARTICLE 19 Europe is reassessing its strategy for Russia moving forward.
- The **Business Development Team** expanded its personnel resources in 2024 in order to better support regional growth. New staff members ensured that each region can be given specific support in order to strengthen their growth and stability. In addition, the team created an **Innovation Hub**, a space in order to facilitate the creation of ideas for new areas of work. Two projects were undertaken as part of the Innovation Hub in 2024; the organisation's thinking on information integrity was developed into a strategy paper and work began examining the intersection of FoE and climate justice.

Sub-goal 4.3 – RESILIENT: ARTICLE 19 has the capability to anticipate threats and manage the impact of sudden shocks to the organisation

- The organisation progressed with **Project Merge** in 2024, migrating platforms and tools onto Microsoft 365. All ARTICLE 19 employees have been registered on the Microsoft dashboard, with email, chat and document sharing functionality now fully transitioned onto the new suite of programmes. This was accompanied with detailed guidance and training on the use of these new systems.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

- In addition to this work has progressed on the creation of a bespoke project-management and MEL tool: **Project Ecosystem for Business Intelligence (PEBI)**. This will enable the development and management of projects throughout the project lifecycle, from proposal to closure. This will be complimented by a new knowledge-management system, to share learnings across the organisation. Both of these tools are also being developed on a Microsoft platform, and will be rolled out in 2025.
- The **Management Development Programme** commenced in November 2023 in response to a need to develop consistently high-quality management across the organisation and concluded in October 2024. The five sessions covered topics such as, being an ARTICLE 19 manager, communications, personal effectiveness, people management and performance management. To ensure continuity of people management, two internal programmes will be developed: follow up sessions to strengthen confidence and capability in people management, transfer newly learnt skills and bake these into appraisals as set goals and using key messages from the programme to create a development plan for emerging and new people managers (internal and new to the organisation).

Sub-goal 4.4 – EQUITABLE: ARTICLE 19 integrates diversity, equality, and inclusion into its ways of working, both internally and externally

- In 2024 ARTICLE 19 took steps to ensure that all work was conducted with an equitable lens in its delivery. An empowering example of this is the **Internet Freedom Initiative** in the Asia Pacific region. An external evaluation found that project staff worked on ensuring diverse groups of participants through maintaining a database of partners disaggregated by gender to ensure availability of diverse speakers and experts. In addition through events, visits and closed meetings, ARTICLE 19 staff addressed policy makers, UN representatives and diplomatic missions on internet freedom and digital rights in Asia, putting gender and inclusion at the centre of the discussions.
- Internally ARTICLE 19 carried out a **Global Engagement Survey** in five different languages, asking staff across the organisation key questions about how they feel about the organisation and their role within it. With commitment to anonymity and confidentiality to all staff, the survey received a positive response rate of 70% across the organisation. However, this meant that on this occasion, a decision was made not to collect some data and were not able to disaggregate results per region or office. A wealth of quantitative data about what the organisation is doing well and what it is not, with results benchmarked against an industry standard. Next steps include; sharing results with transparency; through staff participation, highlighting the top five key themes to focus on; developing a clear timeline to share with the whole organisation and setting up an engagement working group representative of regions to contribute towards changes and improvements.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

- To progress the **International Rewards Framework**, the People and Culture team have been working with a reputable reward consultant to carry out the following: define reward principles in line with organisational values to further promote equity and consistency; a full review of all job titles and job descriptions; a job family framework, grouping roles together as they share similar skill sets and work; and the design of job levels and grading criteria. A robust reward framework will revolutionise the approach to rewards with a simplified pay structure and ensure pay equity for every role.

Sub-goal 4.5 – SUSTAINABLE: ARTICLE 19 ensures its long-term stability and ability to have future impact

- In a dramatically changing funding landscape, where ARTICLE 19 can no longer rely solely on classic donor channels to sustain impact, ARTICLE 19 has adopted a forward-thinking approach to diversify its funding mix and sharpen skills to engage with new finance models. ARTICLE 19's **business expansion strategy** is focused on expanding unrestricted funding potential by supporting and delivering new fundraising areas of work:
 1. **Market development:** Focusing on proactive outreach to institutional donors and foundations to cultivate new relationships, as well as exploring new funding opportunities with existing donors.
 2. **Diversification:** Targeting new donors for ARTICLE 19- individuals, wealthy individuals and corporations- with totally new activities, such as internet fundraising, fundraising events, direct campaigns, direct email, face to face or direct dialogue, etc., while contributing to strengthening ARTICLE 19's brand identity. An example is a new partnership with tech company Yubico, who have agreed to donate tech to ARTICLE 19 which will be used to directly aid HRDs who are at risk of state censorship.
- To operationalise the new strategy, the business development team will increase its man-power and evolve to a **business development function**, where everybody across the organisation will engage in fundraising at different levels, through four outreach methods:
 1. **Institutional fundraising**, focused on governments and multi-lateral institutions;
 2. **Bilateral fundraising**, focused on private foundations;
 3. **Individual giving**, focused on individual donations and corporations;
 4. **High net-worth individuals**.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

- As new fundraising opportunities are sought, it is important to ensure that the approach is strategic and sustainable, securing funding that fully covers the real costs of ARTICLE 19's expertise and function. A new **Cost Recovery Policy** has been written and will be ratified and launched in 2025. This entails a significant shift in the organisation's culture to ensure:
 1. All grants and contracts contribute to cost recovery on a fair-share basis.
 2. All our donors are treated fairly.
 3. ARTICLE 19 remains a sustainable and flexible organisation.
- In **Bangladesh**, the office has been stabilised following the departure of the Director by supporting colleagues to deliver their programmatic work and reinforcing security protocols and measures for the office and for staff during political instability in the country.
- The **MENA Regional Office** in Tunisia has received continued support in the face of the legal and financial harassment by the government. A civil and criminal lawyer have been engaged to take measures to ensure the financial resilience and viability of the office, ensuring salaries and partners can continue to be paid, and activities can continue.
- In **Senegal**, efforts have focused on building the fundraising skills of the team, which has resulted in a net increase of new funding sources for the office, mostly locally identified, with support from the International Office. The office also hosted the International Board meeting in Dakar, in January 2025 where Board members were able to meet West African colleagues.

Plans for 2025

ARTICLE 19's work across the four global objectives will continue to implement a 'local to global' approach, taking issues that affect those at the local level and amplifying their concerns in international forums, as well as advocating for countries to apply international standards in their application of legislation related to FoE.

Global Objective 1

- Create direct action plans and recommendations for **tech companies** on censorship, privacy, and user safety, and conduct advocacy to address these recommendations.
- Ensure sustained pressure on the **Iranian government** to take decisive actions to guarantee increased diversity of uncensored media.
- Mainstream standards on creating an enabling environment for **small, community, and non-profit internet operators** within all relevant UN resolutions.
- Influence progressive international standards on **digital issues**, in line with our policy positions, within UN resolutions.

Global Objective 2

- Train at least 500 people in **Belarus, Moldova, Ukraine, Turkey**, as well as exiled communities, to better protect themselves from digital, physical, legal, and psychological threats.
- Create a training reference guide on **MIL**, targeted at young journalists, to reinforce their capacities to use MIL as a tool to combat disinformation; provide mini grants to student journalists; and a range of other MIL activities in Tunisia and Jordan.
- Develop an advocacy strategy to further the recommendations from the organisation's [new policy](#) on defending freedom of expression during **armed conflict**.
- Continue to ensure the **Law on Peaceful Assembly in Poland** is in line with international human rights standards.

Global Objective 3

- Ensure ARTICLE 19 remains the 'go-to' organisation for legal and policy expertise related to **disinformation** and broader information threats at the international (UN) level.
- Increase the capacity of civil society organisations in the **Asia Pacific region** to exercise the role of watchdog over private companies and governments.
- Support consortia on advocacy to ensure strategic legislative proposals on **disinformation** comply with international standards.

Global Objective 4

- Roll out a comprehensive training programme across the organisation for **Sage Intacct** (a finance system), **PEBI** (a project-management and MEL system), and **Baraza** (a knowledge-management tool).
- By the end of 2025, establish the **Innovation Hub** internally (to include a strategic plan and innovation policy), and develop two innovation incubator projects.
- Equip staff with the necessary tools to work efficiently and securely by ensuring the implementation and utilisation of **IT and security solutions**. This includes deploying and maintaining endpoint protection software, YubiKeys, IT Service Management systems, multifactor authentication, password managers, Microsoft 365, and standard corporate email signatures.
- Conduct a full global review of our current benefits and propose a **suite of global benefits for all staff**, ensuring they are representative (where possible), and equal to local market conditions.. Ensure benefits are competitive to attract and retain talent.
- Roll out training on key **donor compliance requirements**, such as Fly America and European Commission eligibility rules, and make guidelines available on Baraza (our internal knowledge-management platform).

Financial review

The financial results for the year ended 31 December 2024 are set out in the Statement of Financial Activities. In 2024 ARTICLE 19 raised £15.0m (2023: £17.4m) and we spent £15.3m (2023: £16.7m). The reduction in income is due to a more difficult donor fundraising landscape.

Income is recognised in the Statement of Financial Activities based on need. Restricted income has decreased to £10.6m (2023: £13.3m) while unrestricted income has increased to £4.4m (2023: £4.1m). ARTICLE 19 is very appreciative of the continued support and trust of our core unrestricted donors, SIDA and NMFA, which remains critical to our ability to defend FoE and support our regional offices globally.

Total expenditure decreased by £1.4m to £15.3m (2023: £16.7m), in line with reduced restricted and increased unrestricted income. Restricted expenditure decreased by £2.0m while unrestricted expenditure increased by £0.4m.

A transfer of reserves of £0m (2023: £0.5m) from restricted to unrestricted wasn't needed in 2024. This took place last year, due to close down of projects in Mexico and the revaluation of all reserves in foreign currency into GBP.

As ARTICLE 19 matures as an organisation and restricted activity grows, we acknowledge that we must support this by ensuring strong and effective systems and controls, in particular effective and responsive compliance with our grant obligations. The strategy for 2022–2025 has explicitly addressed this need in its fourth strategic objective focused on making ARTICLE 19 an organisation that will be better connected, more agile, resilient and sustainable to create a strong foundation for our future growth.

Designated reserves and unrestricted general funds

As a group we hold a designated reserve to match the net book value of fixed assets. At the end of 2024 this totaled £170k (2023: £123k). Our free reserves, called general funds, total £0.8m (2023: £1.3m). Free reserves are available to provide operational working capital and to maintain ARTICLE 19's resilience to resist the financial impact of unforeseen events or unexpected risks surrounding projected income and expenditure.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

Reserves policy

The reserves policy is designed to protect the organisation against areas mentioned in our risk review along with unexpected falls in income, unplanned increases in expenditure, security risks and unexpected fluctuations in exchange rates. Our policy results in a target of £1.8m and in comparing this with the general funds figure of £0.8m there is a shortfall against our target of £1.0m.

We continue to develop plans to increase our sources of unrestricted funds through fundraising, increasing indirect recovery rates and improving the overall cost recovery in order to achieve our reserves target. As recognised in 2023, we needed some investment of our existing reserves in 2024. Due to a combination of these factors we reduced unrestricted reserves by £0.5m in 2024. We recognise that closing the shortfall completely will take time and may, in the short term, require some continued investment of our existing reserves. We continue to monitor our funding position closely.

The trustees have considered the going concern basis of Article 19. Notwithstanding the general funds shortfall and challenging funding environment, the trustees are of the view that cash flow projections provide the necessary financial breathing space to make the necessary adjustments to secure the long term future of the charity. As a result, the accounts have been prepared on a going concern basis.

Changes in group structure

There are no new changes in 2024.

Risk review

ARTICLE 19 reviews and updates its risk register and policy regularly, which covers both financial and operational risks. On a quarterly basis, the Board's Finance and General Purposes Committee (FGPC) reviews the risk register for completeness and the reasons for changes in the risk profile. The six-monthly Board meeting also has an overview of organisational risk as a standing agenda item.

The most significant risks at the end of 2024 are:

- 1. Political change in key donor countries leading to loss of government funding due to diversion of funding priorities away from human rights work.** The risks attributed to Brexit have significantly reduced since 2021, but the risk remains high as we experience a shift in political discussions and views away from human rights, including FoE. The Ukraine conflict remains an ongoing and uncertain event with considerable potential for both short- and longer-term impacts on our funding and operations. Our mitigation measures continue to include good budgetary and expenditure control and lobbying donors who are either higher-

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

risk or have the potential to increase their funding. ARTICLE 19 is now fully registered in the Netherlands, enabling us to access European funding post-Brexit. We have launched our high-net-worth individual givers programme and will continue to diversify our funding and donor base.

- 2. Unplanned loss or incapacity of key staff, especially in smaller Regional Offices, increasing the risk of destabilising Regional Offices and teams.** This risk has remained high over the year: several significant changes occurred over a short period of time, including one Regional Office experiencing a change in leadership and another being impacted by long-term absence, which has been mitigated by hiring a Deputy Regional Director. In consultation with staff, notice periods have been adapted to provide more stability and to align with industry best practice. In addition, we have enhanced our wellbeing measures to improve our staff retention.
- 3. State authorities or other bodies affected by our work subjecting our staff or offices to harassment, intimidation, or legal action and posing risks to our registration.** Our Security Management Group and Global Management Team continue to monitor and review potential crises and seek to improve our protocols and plans for response and mitigation. The processes and training for ensuring good editorial control of publicly released documents continue to be reviewed and improved. Where possible, cost-effective, and available, professional indemnity insurance coverage has been put in place to mitigate cost impacts.

The following risks are also regarded as important, and are therefore being closely monitored, but sufficient mitigation measures have already been taken to manage the impact on ARTICLE 19's operations and staff:

- Failure to deliver projects (including meeting donors' compliance or reporting terms) leading to reputational damage and loss of funding.
- Loss of funds due to internal fraud, including by partners.
- IT failure or malicious cyber-attacks leading to loss of data (including confidential information) or systems failure.
- Lack of fully effective financial-management systems leading to a core funding shortfall and organisational sustainability issues.
- Physical and virtual risks to our staff arising from the politically sensitive nature of our work and that of our partners.
- Lack of effective business-continuity planning impairing ARTICLE 19's ability to operate.
- Rising complexity and compliance burden of operating in dispersed multiple countries resulting in failure to comply with UK and international tax and employment law, increasing the costs and resource burden on human resources (HR).
- The growth and visibility of our work on sensitive issues, such as China, increasing security concerns for our staff and operations.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

Fundraising policy

We are aware of our obligations under the Charities Act to report our fundraising policy. Our funding comes almost entirely from statutory funders, trusts and foundations, and companies. Since 2021, we have also enabled individual supporters to donate to ARTICLE 19 through our website.

We are guided by our Ethical Standards Policy, which sets out three standards that govern how we seek and receive individual and corporate donations and funding. These three standards are:

- **Ethical Standard 1:** ARTICLE 19 will not accept funds (cash or in-kind) from corporations whose work or activities directly and actively undermine the achievement of our mission, i.e. to promote and defend freedom of expression and information globally.
- **Ethical Standard 2:** ARTICLE 19 will not enter into a relationship with a corporation that poses a substantial risk to ARTICLE 19's reputation which could lead to loss of support and credibility.
- **Ethical Standard 3:** All cash and non-cash funds received from corporations will be disclosed in full and publicly acknowledged by ARTICLE 19, in keeping with our commitment to transparency and accountability.

We do not use professional fundraisers, and we did not receive any complaints in the year. We are also considering registering with the Fundraising Regulator's Code of Fundraising Practice in 2025 or 2026.

Structure, governance, and management

Governance

ARTICLE 19 is a charitable company limited by guarantee (no 2097222). It was set up by a Memorandum of Association on 5 February 1987. ARTICLE 19 was registered as a charity on 7 January 1987 (registered charity number 327421).

Structure of the organisation

ARTICLE 19's International Office (based in London):

- i) hosts ARTICLE 19 thematic teams (including digital, protection and media freedom);
- ii) hosts ARTICLE 19 international support teams (including Law and Policy; Communication and Campaigns; People and Culture; Projects, Finance and Operations) and the Executive Director;
- iii) hosts some of the Regional Team for Europe and Central Asia as it transitions from being based in the UK to being based in the Netherlands as part of Stichting ARTICLE 19;
- iv) directly manages the Regional Team for Southeast Asia; and
- v) provides financial, operational and fundraising support to Regional Offices in Bangladesh, Brazil, Canada, Kenya, Mexico, Netherlands, the United States, Senegal, and Tunisia.

The Regional Offices are of two types:

- i) **Subsidiaries:** these parts of ARTICLE 19 have local governance boards and take independent management decisions from the International Office. They are treated as subsidiaries in the accounts. These include ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19 Campaña Global por la libertad de expression), ARTICLE 19 Eastern Africa (based in Kenya), and Stichting ARTICLE 19 (Netherlands).
- ii) **Branches:** these parts of ARTICLE 19 may have local advisory boards but do not take independent management decisions from the International Office. These include ARTICLE 19 Bangladesh and South Asia, ARTICLE 19 Senegal and West Africa, ARTICLE 19 Middle East and North Africa, ARTICLE 19 Inc. (USA), and ARTICLE 19 Global Campaign on Freedom of Expression (Canada).

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

Affiliate Members are those regional offices that have a governance or advisory board from which they appoint a representative to the International General Assembly. Affiliates are ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19 Campaña Global por la libertad de expression), ARTICLE 19 Eastern Africa (based in Kenya), Stichting ARTICLE 19 (Netherlands) and ARTICLE 19 Middle East and North Africa.

The International General Assembly comprises the Trustees of the UK charity together with nominated representatives from the Affiliates.

Board of Trustees

ARTICLE 19 is governed by an International Board of Trustees ('Directors' under company law). The International Board of Trustees meets twice a year to provide strategic direction for the organisation, and to monitor the work of the Executive Director and management team.

One Trustee resigned in May 2024, followed by three additional resignations due to retirement in September 2024 and June 2025. Three new Trustees were appointed in January 2025. Our Board, at the time of signing in 2025, consists of:

- **Robert Latham** (*Chair*), lawyer specialising in media and intellectual property law
- **Gayathry Venkiteswaran** (*Vice Chair; resigned June 2025*)
- **David Viney** (*Treasurer; appointed June 2025*), digital technologist
- **Mark Salway** (*Treasurer; resigned June 2025*)
- **Dr Rasha Abdulla**, Professor of Journalism and Mass Communications at The American University in Cairo
- **Amira El-Sayed**, activist and philanthropic expert
- **Prof. David Kaye**, Professor of Law and Director of the International Justice Clinic at the University of California, Irvine
- **Muluka Anne Miti-Drummond**, international human rights specialist and UN Independent Expert on albinism
- **Lucia Nader**, political scientist
- **Charles Onyango-Obbo** (*resigned September 2024*)
- **Atanas Politov**, lawyer specialising in pro-bono support
- **Javier Garza Ramos**, journalist
- **Aparna Ravi**, lawyer specialising in corporate finance and governance
- **Lesley Swarbrick**, writer and HR expert (with special responsibility for HR on the Board)
- **Barbara Trionfi** (*resigned May 2024*)

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

The Board's Finance and General Purposes Committee (FGPC) is responsible for overseeing financial, audit, HR, and operational matters, including risk management. The committee meets a minimum of four times a year, with additional meetings as required. It is chaired by the Treasurer (Mark Salway until June 2025, when he resigned; David Viney, who was appointed as Treasurer in June 2025, since then).

The Board's Governance Sub-Committee is charged with overseeing and measuring the overall effectiveness of the governance mechanisms of the organisation and recommending new Trustees for appointment to fill vacancies. The committee meets at least three times a year. It is chaired by the Chair

Selection and appointment of Trustees

There is a documented and structured process for the appointment of new Trustees. Nominations and recommendations are first made by existing members and from open recruitment. Their CVs are then circulated to the Governance Sub-Committee of the Board, which arranges for potential candidates to be interviewed for their suitability. The Governance Committee then proposes selected candidates to the General Assembly, who in turn recommend them to the Trustees upon agreement. The Trustees will then vote to appoint a new Trustee. New Trustees are confirmed at the Annual General Meeting of ARTICLE 19.

Induction and training of Trustees

Newly appointed UK Trustees meet with the Chair, the Executive Director, and staff members as part of a documented and structured induction programme; and they receive key ARTICLE 19 organisational and programmatic documents. For non-UK-based Trustees, the induction programme process commences virtually and is completed in person at the time of the next Board meeting.

Setting remuneration of key management personnel

The FGPC sets the pay of the Executive Director and reviews this on a periodic basis, taking into account market conditions and pay in similar organisations. The pay of other key management personnel is determined by a salary scale that is updated annually in line with inflation and applied to all staff.

Statement of Trustees' responsibilities

The Trustees (who are also directors of ARTICLE 19 for the purposes of company law) are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and applied them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Trustees of the company who held office at the date of the approval of the Financial Statements as set out above confirm, so far as they are aware, that:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The report of the Trustees has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

Auditors

Sayer Vincent LLP was re-appointed as the charitable company's auditors during the year and has expressed its willingness to continue in that capacity.

We would like to thank everyone, and all organisations, who support our work – donors, staff and Trustees. Our work would not be possible without you.

The Trustees delegated approval of the report and financial statements to the Finance and General Purposes Committee. This report and the financial statements were approved by the Committee on 24th October 2025 and are signed on their behalf by:

Robert Latham (Chair)

David Viney (Treasurer)

Administrative details

Company number 2097222

Charity number 327421

Registered office
and operational
address 72-82 Rosebery Avenue, London EC1R 4RW

Trustees Trustees, who are also directors under company law, who served during the year and up to the time of writing were as follows:

Robert Latham	Chair
Gayathry Venkiteswaran	Vice Chair; Chair of Governance Sub-Committee (resigned June 2025)
Mark Salway	Treasurer; Chair of Finance and General Purposes Sub-Committee (resigned June 2025)
David Viney	Treasurer; Chair of Finance and General Purposes Sub-Committee (from June 2025)
Rasha Abdulla	
David Kaye	
Lucia Nader	
Charles Onyango-Obbo	Resigned 10 September 2024
Javier Garza Ramos	
Aparna Ravi	
Lesley Swarbrick	
Barbara Trionfi	Resigned 20 May 2024

Committees and their members

Finance and General Purposes Sub-Committee

David Viney	Treasurer and Chair of Sub-Committee (since June 2025)
Mark Salway	Treasurer and Chair of Sub-Committee (until June 2025)
Robert Latham	
Lesley Swarbrick	

ARTICLE 19

Administrative details

For the year ended 31 December 2024

Governance Sub-Committee

Gayathry Venkiteswaran Vice Chair and Chair of Sub-Committee (until June 2025)

Robert Latham

Lucia Nader

Aparna Ravi

Secretary

Quinn McKew

Principal staff

Quinn McKew

Executive Director

Barbora Bukovská

Senior Director for Law and Policy

David Diaz-Jogeix

Senior Director of Programmes

Sara Wilbourne

Senior Director of Communications and Campaigns

Amir Bayani

Director of Organisation Resilience

Sue Bowley

Interim Director of Finance (from June 2025)

Nicola Doderò

Director of Finance (until May 2025)

Marian Romero

Director of Business Development (from August 2024)

Inger Wong

Director of Strategy and Impact

Bankers

Barclays Bank PLC, London

Solicitors

Bates Well

10 Queen Street Place

London

EC4R 1BE

Auditor

Sayer Vincent LLP

Chartered accountants and registered auditors

110 Golden Lane

London

EC1Y 0TG

Opinion

We have audited the financial statements of ARTICLE 19 (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2024 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on ARTICLE 19's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other Information

The other information comprises the information included in the trustees' annual report, including the strategic report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group 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 group 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 group 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report, including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied

that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high

level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

ARTICLE 19

Independent auditor's report

For the year ended 31 December 2024

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 is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

5 November 2025

for and on behalf of Sayer Vincent LLP, Statutory

Auditor Invicta House, 108-110 Golden Lane,

LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

ARTICLE 19

Consolidated Statement of Financial Activities (incorporating an income and expenditure account)

For the year ended 31 December 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and Legacies	2a	4,406,011	-	4,406,011	4,109,375	-	4,109,375
Charitable Activities	2b						
Africa projects		-	544,805	544,805	-	501,530	501,530
Asia projects		-	1,815,507	1,815,507	-	2,110,721	2,110,721
Latin America projects		-	2,559,627	2,559,627	-	2,774,522	2,774,522
Law & Policy projects		-	1,020,491	1,020,491	-	181,498	181,498
Europe & Central Asia projects		-	999,672	999,672	-	2,463,410	2,463,410
Middle East & North Africa projects		-	1,039,405	1,039,405	-	1,205,409	1,205,409
Global thematic projects		-	2,605,256	2,605,256	-	4,099,267	4,099,267
Intercompany		-	-	-	-	-	-
Total Income		4,406,011	10,584,763	14,990,774	4,109,375	13,336,357	17,445,732
Expenditure on:							
Cost of raising funds	3	302,708	167	302,875	240,146	4,202	244,348
Charitable Activities	3						
Africa projects		557,414	387,464	944,878	506,283	393,284	899,567
Asia projects		456,437	1,703,700	2,160,137	237,328	2,037,375	2,274,703
Latin America projects		1,157,534	2,587,201	3,744,735	1,425,357	2,876,864	4,302,221
Law & Policy projects		463,679	352,822	816,501	492,275	403,473	895,748
Europe & Central Asia projects		498,649	1,583,495	2,082,144	203,228	2,109,591	2,312,819
Middle East & North Africa projects		370,634	1,239,254	1,609,888	267,717	1,222,579	1,490,296
Global thematic projects		982,969	2,595,721	3,578,690	989,593	3,335,425	4,325,018
Total Expenditure		4,790,024	10,449,824	15,239,848	4,361,927	12,382,793	16,744,720
Net Income for the year before transfers	4 -	384,013	134,939	249,074	252,552	953,564	701,012
Transfers between funds				-	511,555	-	-
Net income for the year after transfers	-	384,013	134,939	249,074	259,003	442,009	701,012
Reconciliation of Funds							
Total funds brought forward		1,386,108	5,254,036	6,640,144	1,127,105	4,812,027	5,939,132
Total funds carried forward		1,002,095	5,388,975	6,391,070	1,386,108	5,254,036	6,640,144

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

Movements in funds are disclosed in Note 21 to the financial statements.

ARTICLE 19

Balance sheet

For the year ended 31 December 2024

		The group		The charity	
		2024	2023	2024	2023
		£	£	£	£
	Note				
Fixed assets:					
Tangible assets	10	180,784	122,541	121,152	82,321
		180,784	122,541	121,152	82,321
Current assets:					
Debtors	16	764,349	996,094	567,282	1,044,732
Cash at bank and in hand		7,054,810	6,870,414	3,814,098	3,610,211
		7,819,159	7,866,508	4,381,380	4,654,943
Liabilities:					
Creditors: amounts falling due within one year	17	1,608,873	1,348,905	1,390,015	1,028,395
		6,210,286	6,517,603	2,991,365	3,626,548
Net current assets		6,391,070	6,640,144	3,112,517	3,708,869
Total net assets					
Funds:					
Restricted income funds	21	5,388,975	5,254,036	3,116,135	2,565,089
Unrestricted income funds		-			
Designated funds		180,784	122,541	121,152	82,321
General funds		821,311	1,263,567	- 124,770	1,061,459
Total unrestricted funds		1,002,095	1,386,108	- 3,618	1,143,780
Total funds		6,391,070	6,640,144	3,112,517	3,708,869

This report and the financial statements were approved by the Committee on 24th October 2025 and are signed on their behalf by

Robert Latham Chair

David Viney
Treasurer

ARTICLE 19
Statement of cash flows
For the year ended 31 December 2024

	Note	2024 £	£	2023 £	£
Cash flows from operating activities					
Net cash provided by operating activities	22	184,396		819,070	
Cash flows from investing activities:					
Purchase of fixed assets		<u>98,618</u>		<u>22,805</u>	
Net cash (used in) investing activities		<u>98,618</u>		<u>22,805</u>	
Change in cash and cash equivalents in the year		<u>85,778</u>		<u>796,265</u>	
Cash and cash equivalents at the beginning of the year		6,870,414		6,276,061	
Change in cash and cash equivalents due to other movements		184,396		594,353	
Cash and cash equivalents at the end of the year	23	<u><u>7,054,810</u></u>		<u><u>6,870,414</u></u>	

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2024

1 Accounting policies

a) Statutory information

ARTICLE 19 is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 72-82 Rosebery Avenue, London, EC1R 4RW.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charity and its wholly-owned subsidiaries ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19, Campaña global por la libertad de expression), ARTICLE 19 Eastern Africa (based in Kenya) and ARTICLE 19 Netherlands (Stichting ARTICLE 19) on a line by line basis.

Transactions and balances between the charity and its subsidiaries have been eliminated from the consolidated financial statements. Balances between the entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented as a summary of the result for the year is disclosed in the notes to the accounts.

The SORP 2015 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from ARTICLE 19 in the UK is such that other overseas offices (USA, Tunisia, Bangladesh, Senegal and Canada) are in substance branches and so are included in the results and position of the charity.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Income and expenditure that meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose;
- Expenditure on charitable activities includes the costs of training/workshops, grants to partners, events, campaigns and publications undertaken to further the purposes of the charity, and their associated support costs;
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2024

1 Accounting policies (continued)

h) Allocation of support costs

Resources expended (note 3) are allocated to a particular activity where the cost relates directly to that project. The cost of overall direction and administration of each activity consists of salary and overhead costs for the central function. This is apportioned on the following basis which is an estimate based on staff time and the amount attributable to each activity.

● Cost of raising funds	4%
● Africa projects	7%
● Asia projects	10%
● Latin America projects	33%
● Law & Policy	9%
● Europe & Central Asia project	9%
● Middle East & North Africa projects	9%
● Global projects	20%

i) Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

j) Fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Office equipment	4 years
● Computer Equipment	3 years
● Office fit out	Duration of lease

k) Grants to partners

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

l) Debtors

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

m) Cash at bank and in hand

Cash at bank and cash 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.

n) Creditors and provisions

Creditors and provisions are recognised where the charity 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.

o) Financial instruments

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

p) Pension Scheme

ARTICLE 19 operates a group pension scheme with Scottish Widows that pays an employer contribution of 8% for its employees in the UK. From November 2016, ARTICLE 19 joined the auto-enrolment scheme with the same pension provider.

q) Foreign exchange policy

ARTICLE 19 hold funds in the currency in which those funds will be transferred to its Regional Offices and to its partners. Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into Sterling at the average rate of exchange for the year. Exchange differences are taken into account in arriving at the net movement in funds for the year.

2a Donations and legacies

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Institutional donors				
Norwegian Ministry of Foreign Affairs (Note 28)	725,111	-	725,111	741,487
Swedish International Development Cooperation Agency (Not	1,793,980	-	1,793,980	1,755,227
<i>Sub-total of Institutional donors</i>	2,519,091	-	2,519,091	2,496,714
Other income				
Wellspring Philanthropic Fund	434,918	-	434,918	315,858
Ford Foundation	382,493	-	382,493	418,703
Hewlett Foundation	384,970	-	384,970	-
MacArthur Foundation	117,384	-	117,384	120,968
Open Society Foundation	-	-	-	205,397
Other voluntary income	567,155	-	567,155	551,735
<i>Sub-total of Other donors</i>	1,886,920	-	1,886,920	1,612,661
Total	4,406,011	-	4,406,011	4,109,375

All donations and legacies income received in 2024 and 2023 were unrestricted.

2b Income from charitable activities by donors			2024	2023
	Unrestricted £	Restricted £	Total £	Total £
Institutional donors				
European Commission	-	631,969	631,969	414,002
Global Affairs Canada	-	214,119	214,119	190,700
The Norwegian Agency for Development Cooperation	-	4,502	4,502	46,811
Swedish International Development Cooperation Agency	-	142,920	142,920	-
UK Foreign, Commonwealth & Development Office (Note 26)	-	1	1	1,413,520
US Department of State	-	3,466,197	3,466,197	4,770,195
The United States Agency for International Development (US/	-	421,887	421,887	-
Other Institutional donors	-	510,185	510,185	606,771
Sub-total of Institutional donors	-	5,391,780	5,391,780	7,441,999
Trusts and Foundations				
Ford Foundation	-	902,637	902,637	836,417
Hewlett Foundation	-	-	-	283,454
Luminate Foundation	-	1,144,971	1,144,971	129,587
MacArthur Foundation	-	-	-	319
Mercator Stiftung	-	65,886	65,886	-
Open Society Foundation	-	55,440	55,440	1,848,142
Other Trusts and Foundations	-	247,564	247,564	278,815
Sub-total of Trust and Foundations	-	2,416,498	2,416,498	3,376,734
Other donors				
DCAF - Geneva Centre for Security Sector Governance	-	246,397	246,397	-
European Partnership for Democracy	-	160,609	160,609	209,664
IREX	-	185,090	185,090	-
Free Press Unlimited	-	1,224	1,224	115,595
National Endowment for Democracy	-	510,370	510,370	483,899
Open Technology Fund	-	540,333	540,333	433,749
Stichting Hivos	-	223,537	223,537	239,672
UNESCO	-	177,037	177,037	81,938
Wellspring Philanthropic Fund	-	118,614	118,614	118,165
Other donors	-	615,722	615,722	834,942
Sub-total of Other donors	-	2,776,485	2,776,485	2,517,624
Total	-	10,584,763	10,584,763	13,336,357

All income from charitable activities received in 2024 and 2023 was restricted.

3a Analysis of Expenditure (current year)

Charitable activities

	<i>Cost of raising funds</i>	<i>Africa projects</i>	<i>Asia projects</i>	<i>Latin America projects</i>	<i>Law & Policy projects</i>	<i>Europe & Central Asia projects</i>	<i>Middle East & North Africa projects</i>	<i>Global projects</i>	<i>Governance costs</i>	<i>Head Office support costs</i>	<i>2024 Total</i>
Staff costs (Note 5)	233,216	430,321	707,023	2,136,643	605,370	637,336	627,011	1,726,422	-	1,635,460	8,738,802
Grants to partners (Note 7)	-	40,380	486,477	-	-	944,474	75,591	152,176	-	-	1,699,098
Project expertise costs	-	88,367	167,256	88,654	28,087	7,058	274,126	409,111	-	2,085	1,064,744
Training, events & workshops	-	109,341	201,520	3,713	19,510	8,915	123,873	227,737	-	21,507	716,116
Media and publications	4,351	8,012	57,548	45,721	1,340	198	47,295	76,367	-	357,388	598,220
Project travel costs	8,957	22,517	60,167	322,466	29,766	66,133	89,121	266,567	-	75,259	940,953
Project support costs	378	69,088	74,984	450,994	18,463	29,260	74,730	53,562	-	641,814	1,376,347
Governance costs	-	2,237	5,966	4,512	-	3,986	631	5,400	82,836	-	105,568
Total Expenditure 2024	246,902	770,263	1,760,941	3,052,703	665,610	1,697,360	1,312,378	2,917,342	82,836	2,733,513	15,239,848
Support	54,327	169,479	387,455	671,678	146,453	373,466	288,759	641,896	-	2,733,513	-
Governance	1,646	5,136	11,741	20,354	4,438	11,318	8,751	19,452	82,836	-	-
Total expenditure 2024	302,875	944,878	2,160,137	3,744,735	816,501	2,082,144	1,609,888	3,578,690	-	-	15,239,848

3b Analysis of Expenditure (previous year)

	Charitable activities										
	<i>Cost of raising funds</i>	<i>Africa projects</i>	<i>Asia projects</i>	<i>Latin America projects</i>	<i>Law & Policy projects</i>	<i>Europe & Central Asia projects</i>	<i>Middle East & North Africa projects</i>	<i>Global projects</i>	<i>Governance costs</i>	<i>Head Office support costs</i>	<i>2023 Total</i>
Staff costs (Note 5)	178,993	456,824	683,713	2,238,170	615,563	517,539	629,855	2,019,434	-	1,466,035	8,806,126
Grants to partners (Note 7)	-	96,532	811,402	16,679	-	1,419,002	21,271	1,003,227	-	-	3,368,113
Project expertise costs	-	35,625	244,953	106,081	5,500	3,010	271,049	108,014	-	14,375	788,607
Training, events & workshops	-	84,786	188,205	9,277	9,069	14,703	145,849	126,786	-	12,364	591,039
Media and publications	-	631	11,622	29,325	18,398	7,363	45,319	131,487	-	383,424	627,569
Project travel costs	4,571	42,285	73,575	352,632	31,557	100,475	107,515	226,576	-	97,775	1,036,961
Project support costs	487	26,687	27,537	784,759	8,298	76,385	55,231	29,212	-	389,624	1,398,220
Governance costs	-	2,308	3,375	11,332	-	-	2,029	-	109,041	-	128,085
Total Expenditure 2023	184,051	745,678	2,044,382	3,548,255	688,385	2,138,477	1,278,118	3,644,736	109,041	2,363,597	16,744,720
Support	57,638	147,103	220,164	720,717	198,218	166,654	202,821	650,282	-	- 2,363,597	-
Governance	2,659	6,786	10,157	33,249	9,145	7,688	9,357	30,000	- 109,041	-	-
Total expenditure 2023	244,348	899,567	2,274,703	4,302,221	895,748	2,312,819	1,490,296	4,325,018	-	-	16,744,720

4 Net income for the year

This is stated after charging:

	2024	2023
	£	£
Depreciation	40,375	282,764
Operating lease rentals:		
Property	260,406	393,800
Equipment	-	-
Auditor's remuneration (excluding VAT):		
Audit	54,481	36,000
Other services	74,709	34,758
Losses/(gains) on foreign exchange	70,671	204,349

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	2,712,922	2,448,728
Social security costs	319,397	284,079
UK Employer's contribution to defined contribution pension schemes	218,112	193,814
Regional staff costs	3,263,175	3,528,538
Termination costs	-	-
Other staffing costs	2,225,196	2,350,967
	<u>8,738,802</u>	<u>8,806,126</u>

The following number of employees received employee benefits (excluding pension costs) during the year between:

	2,024	2,023
	No.	No.
£60,000 - £69,999	5	8
£70,000 - £79,999	3	6
£80,000 - £89,999	6	4
£90,000 - £99,999	2	2
£100,000 - £109,999	-	-
£110,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	1	-

Included within Other staffing costs are fees payable to programme and non-programme consultants of £1,355,953 (2023: £872,407).

Total employee benefits including pension contribution and employer's national insurance for key management personnel were £862,515 (2023: £828,109).

Redundancy and termination payments totalled £nil in 2024 (2023: £nil).

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2023: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represents the reimbursement of travel and subsistence costs totalling £6,773 (2023: £6,769) relating to attendance mainly at International Board meetings.

ARTICLE 19

Notes to the financial statements
For the year ended 31 December 2024

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was:

	2024	2023
	No.	No.
Fundraising	4	3
Africa projects	21	23
Asia projects	29	35
Latin America projects	63	64
Law & Policy projects	10	10
Europe & Central Asia projects	13	10
Middle East & North Africa projects	18	16
Global projects	11	16
	<u>169</u>	<u>177</u>

7 Grants to partners

	2024	2023
	£	£
ASEAN Parliamentarians for Human Rights	-	31,925
Cambodian Center for Human Rights	9,035	25,678
Digital Security Lab Ukraine	38,651	-
Free Press Unlimited	83,801	131,074
Fundación Karisma	-	92,996
Fundacion Universidad de Palermo	-	58,363
International Centre for Not-for-Profit Law (INCL)	-	378,760
International Commission of Jurists	76,418	269,361
Internews Europe	16,166	264,316
Justice Center for Legal Aid	25,494	-
Open Culture Foundation	46,948	-
Open Net	44,809	77,638
Peter & Moreau	26,719	-
Rights for Justice Foundation	81,450	69,249
Stichting Hivos	5,601	218,025
St. World Benchmarking Alliance Foundation	67,480	-
The Daphne Caruana Galizia Foundation	38,064	-
Small grants	340,248	373,623
Confidential partners	787,626	1,377,104
	<u>1,688,510</u>	<u>3,368,112</u>

Small grants include grants to partners below £25,000 in the year.

Confidential partners are organisations which need to remain anonymous due to the sensitive nature of their work.

8 Related party transactions

None.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and applied for charitable purposes.

10 Fixed assets

<u>The group</u>	Computer equipment £	Office equipment £	Fixtures & Fittings £	Total £
Tangible fixed assets				
Cost or valuation				
At the start of the year	196,593	145,321	63,391	405,305
Additions in the period	90,159	8,459	-	98,618
Revaluation of foreign currency asset	-	-	-	-
At the end of the year	<u>286,752</u>	<u>153,780</u>	<u>63,391</u>	<u>503,923</u>
Depreciation				
At the start of the year	157,496	109,420	15,848	282,764
Charge for the period	31,821	(4,124)	12,678	40,375
Revaluation of foreign currency asset	-	-	-	-
At the end of the year	<u>189,317</u>	<u>105,296</u>	<u>28,526</u>	<u>323,139</u>
Net book value at the end of the year	<u>97,435</u>	<u>48,484</u>	<u>34,865</u>	<u>180,784</u>
Net book value at the start of the year	<u>39,097</u>	<u>35,901</u>	<u>47,543</u>	<u>122,541</u>
<u>The charity</u>				
Tangible fixed assets				
Cost or valuation				
At the start of the year	144,114	53,547	63,391	261,052
Additions in the period	74,369	3,059	-	77,428
Revaluation of foreign currency asset	-	-	-	-
At the end of the year	<u>218,483</u>	<u>56,606</u>	<u>63,391</u>	<u>338,480</u>
Depreciation				
At the start of the year	117,664	45,219	15,848	178,731
Charge for the period	24,125	1,794	12,678	38,597
Revaluation of foreign currency asset	-	-	-	-
At the end of the year	<u>141,789</u>	<u>47,013</u>	<u>28,526</u>	<u>217,328</u>
Net book value at the end of the year	<u>76,694</u>	<u>9,593</u>	<u>34,865</u>	<u>121,152</u>
Net book value at the start of the year	<u>26,450</u>	<u>8,328</u>	<u>47,543</u>	<u>82,321</u>

11 Subsidiary undertaking -

ARTICLE 19 Mexico and Central America (Campaña Global por la libertad de expresion)

	2024	2023
	£	£
Incoming resources		
Turnover	2,441,147	2,059,995
Income from ARTICLE 19	49,182	68,748
Expenditure	(2,105,385)	(2,193,059)
Total incoming resources for the year	<u>384,944</u>	<u>(64,316)</u>
Funds held		
Total funds brought forward	2,215,333	2,279,649
Total incoming resources for the year	384,944	(64,316)
Total funds carried forward	<u>2,600,277</u>	<u>2,215,333</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	2,754,904	2,334,996
Liabilities	(154,627)	(119,663)
Funds	<u>2,600,277</u>	<u>2,215,333</u>

Amounts owed from the parent undertaking are shown in note 15.

**12 Subsidiary undertaking -
ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil)**

	2024	2023
	£	£
Incoming resources		
Turnover	830,305	961,949
Income from ARTICLE 19	127,511	104,117
Expenditure	(947,124)	(1,141,018)
Total incoming resources for the year	<u>10,692</u>	<u>(74,952)</u>
Funds held		
Total funds brought forward	9,677	84,626
Total incoming resources for the year	10,692	(74,952)
Total funds carried forward	<u>20,369</u>	<u>9,674</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	273,929	124,431
Liabilities	(264,252)	(114,754)
Funds	<u>9,677</u>	<u>9,677</u>

Amounts owed from the parent undertaking are shown in note 15.

**13 Subsidiary undertaking -
ARTICLE 19 Eastern Africa**

	2024	2023
	£	£
Incoming resources		
Turnover	436,141	304,720
Income from ARTICLE 19	183,677	186,700
Expenditure	(432,791)	(508,697)
Total incoming resources for the year	<u>187,027</u>	<u>(17,277)</u>
Funds held		
Total funds brought forward	22,060	39,336
Total incoming resources for the year	187,027	(17,277)
Total funds carried forward	<u>209,087</u>	<u>22,059</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	281,396	123,405
Liabilities	(72,330)	(101,345)
Funds	<u>209,066</u>	<u>22,060</u>

Amounts owed from the parent undertaking are shown in note 15.

**14 Subsidiary undertaking -
ARTICLE 19 Netherlands**

	2024	2023
	£	£
Incoming resources		
Turnover	547,589	1,907,084
Income from ARTICLE 19	-	-
Expenditure	(1,211,204)	(1,253,764)
Total incoming resources for the year	<u>(663,615)</u>	<u>653,320</u>
Funds held		
Total funds brought forward	684,207	30,887
Total incoming resources for the year	(663,615)	653,320
Total funds carried forward	<u>20,592</u>	<u>684,207</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	176,492	886,140
Liabilities	(155,900)	(201,933)
Funds	<u>20,592</u>	<u>684,207</u>

Amounts owed from the parent undertaking are shown in note 15.

15 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2024	2023
	£	£
Gross income	10,375,223	11,852,416
Result for the year	<u>(168,120)</u>	<u>204,235</u>

16 Debtors

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	106,090	554,443	106,090	551,835
Prepayments	239,752	204,755	192,941	164,901
Accrued income	302,647	205,690	237,947	93,393
Other debtors	115,860	31,206	30,304	17,418
Intercompany	-	-	-	217,185
	764,349	996,094	567,282	1,044,732

17 Creditors: amounts falling due within one year

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	487,856	392,432	433,633	307,742
Taxation and social security	160,783	327,556	93,016	260,716
Pension contributions due	19,881	24,047	20,156	22,022
Deferred income	153,125	29,268	29,268	29,268
Accruals	88,004	(45,749)	72,065	(49,401)
Other creditors	699,227	621,351	527,753	458,048
Intercompany	-	-	214,125	-
	1,608,876	1,348,905	1,390,016	1,028,395

18 Deferred income

Deferred income consists of a balanced owed from ARTICLE 19 Eastern Africa to ARTICLE 19, and Brazillian deferred income

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Balance at the beginning of the year	29,268	29,268	29,268	29,268
Income deferred in the year	123,857	-	-	-
Amount released to income in the year	-	-	-	-
Balance at the end of the year	153,125	29,268	29,268	29,268

19 Pension scheme

The charity has a defined contribution pension scheme with Scottish Widows for UK employees.

The assets of the scheme are held separately from those of the charity in an independently administered fund with Scottish Widows.

The pension costs represents contributions payable by the charity to the fund in the year and amounted to £218,112 (2023: £193,814) (see note 5).

Contributions totalling £19,881 (2023: £24,047) were payable to the fund at the balance sheet date and are included in creditors (see note 17).

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2024

20a Analysis of group net assets between funds - current year

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Fixed assets	-	180,784	-	180,784
Net current assets	821,311	-	5,388,975	6,210,286
Net assets at the end of the year	821,311	180,784	5,388,975	6,391,070

20b Analysis of group net assets between funds - prior year

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Fixed assets	-	122,541	-	122,541
Net current assets	1,263,567	-	5,254,036	6,517,603
Net assets at the end of the year	1,263,567	122,541	5,254,036	6,640,144

21a Movement in group funds - current year

	At 1 January 2024	Income & gains	Expenditure & losses	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted funds:					
Cost of raising funds	(4,202)	-	(167)	-	(4,369)
Africa projects	58,388	544,805	(387,464)	-	215,729
Asia projects	357,647	1,815,507	(1,703,700)	-	469,454
Latin America projects	1,520,180	2,559,627	(2,587,201)	-	1,492,606
Law & Policy projects	(614,190)	1,020,491	(352,822)	-	53,479
Europe & Central Asia projects	315,430	999,672	(1,583,495)	-	(268,393)
Middle East & North Africa projects	469,626	1,039,405	(1,239,254)	-	269,777
Global Thematic projects	3,151,157	2,605,256	(2,595,721)	-	3,160,692
Total restricted funds	5,254,036	10,584,763	(10,449,824)	-	5,388,975
Unrestricted funds:					
Designated funds: fixed asset fund	122,541	58,243	-	-	180,784
General funds	1,263,567	4,347,768	(4,790,024)	-	821,311
Total unrestricted funds	1,386,108	4,406,011	(4,790,024)	-	1,002,095
Total funds	6,640,144	14,990,774	(15,239,848)	-	6,391,070

21b Movement in group funds - prior year

	At 1 January 2023	Income & gains	Expenditure & losses	Transfers	At 31 December 2023
	£	£	£	£	£
Restricted funds:					
Africa projects	(49,858)	501,530	(393,284)	-	58,388
Asia projects	284,301	2,110,721	(2,037,375)	-	357,647
Latin America projects	2,236,653	2,774,522	(2,876,864)	(614,131)	1,520,180
Law & Policy projects	(392,215)	181,498	(403,473)	-	(614,190)
Europe & Central Asia projects	(38,389)	2,463,410	(2,109,591)	-	315,430
Middle East & North Africa projects	486,796	1,205,409	(1,222,579)	-	469,626
Global Thematic projects	2,284,739	4,099,267	(3,335,425)	102,576	3,151,157
Total restricted funds	4,812,027	13,336,357	(12,382,793)	(511,555)	5,254,036
Unrestricted funds:					
Designated funds: fixed asset fund	129,763	-	(7,222)	-	122,541
General funds	997,342	4,109,374	(4,354,704)	511,555	1,263,567
Total unrestricted funds	1,127,105	4,109,374	(4,361,926)	511,555	1,386,108
Total funds	5,939,132	17,445,731	(16,744,719)	-	6,640,144

Purpose of restricted funds

Represents funds received from donors relating to agreed projects. The funds will cover expenditure planned for the following financial year.

The split of the restricted funds represents the location where expenditure has taken place, but not necessarily which ARTICLE 19 entity signed the grant agreement.

The restricted balances which are in deficit in 2024 is due to spending on grants where the income is not due from the donor until 2024, and/or income recognised under *Global Thematic projects* while expenditure is incurred across different teams.

Purpose of designated funds

The designated fund is matched against the net book value of the fixed assets of the charity, which are not readily realisable.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2024

22 Reconciliation of net income to net cash flow from operating activities

	2024	2023
	£	£
Net income for the reporting period (as per the statement of financial activities)	(249,074)	701,012
Depreciation charges	40,375	27,590
Foreign exchange (gains)/losses	70,671	204,349
(Increase)/decrease in debtors	231,745	46,523
Increase/(decrease) in creditors	259,971	(160,404)
Net cash provided by operating activities	353,688	819,070

23 Analysis of group cash and cash equivalents

	At 1 January 2024	Cash flows	Other changes	At 31 December 2024
	£	£	£	£
Cash in hand	3,313	(151)	-	3,162
Cash at bank	6,867,102	184,547	-	7,051,649
Total cash and cash equivalents	6,870,414	184,396	-	7,054,810

24 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

	Property		Equipment	
	2024	2023	2024	2023
	£	£	£	£
Less than one year	98,265	133,394	-	-
One to five years	162,141	260,406	-	-
	260,406	393,800	-	-

25 Legal status of the charity

The charity is a company limited by guarantee and has no share capital.

The liability of each member in the event of winding up is limited to £1.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2024

26 Income from UK Foreign, Commonwealth & Development Office			Income recognised 2024	Cash received 2024	Income recognised 2023	Cash received 2023
Project name	Project identifier	Project code	£	£	£	£
Protecting Rights, Openness and Transparency Enhancing Civic Transformation (PROTECT)	GB-CHC- 1148404-GB- CHC-327421- DFID- PROTECT	06622	-	-	1,413,520	1,416,180
			-	-	1,413,520	1,416,180
			-	-	1,413,520	1,416,180
27 Income from Swedish International Development Cooperation Agency			2024	2024	2023	2023
			Total	Total	Total	Total
			SEK	£	SEK	£
Income received			26,000,000	1,942,501	24,000,000	1,755,227
			26,000,000	1,942,501	24,000,000	1,755,227
			26,000,000	1,942,501	24,000,000	1,755,227
28 Income from The Norwegian Ministry of Foreign Affairs			2024	2024	2023	2023
			Total	Total	Total	Total
			NOK	£	NOK	£
Income received			10,000,000	725,111	10,000,000	741,487
			10,000,000	725,111	10,000,000	741,487
			10,000,000	725,111	10,000,000	741,487
29 Post balance sheet events						
None						

ARTICLE 19

England & Wales - Charity number 327421

Accounts



ARTICLE 19

Report and Financial Statements

Company number: 2097222
Charity number: 327421

Contents

Abbreviations	- 4 -
Report of the Trustees	- 5 -
Statement of charitable objectives	- 5 -
A note on partnerships	- 5 -
Vision and mission.....	- 6 -
Global objectives and activities	- 7 -
Global Objective 1: Digital spaces, governance, services, and technologies will be rooted in human rights and enable the diversity of human experience.....	- 7 -
Global Objective 2: More inclusive, protected, and resilient communities and individuals feel free to express themselves in public and media.....	- 8 -
Global Objective 3: Accurate and reliable data and information are publicly accessible, and must empower individuals to seize their rights.....	- 8 -
Global Objective 4: ARTICLE 19 will be an organisation that is connected, agile, resilient, and sustainable	- 9 -
Achievements and performance against objectives	- 10 -
High-level impacts.....	- 10 -
GLOBAL OBJECTIVE 1: Digital spaces, governance, services, and technologies will be rooted in human rights and enable the diversity of human experience.	- 11 -
International impact	- 11 -
Regional impact.....	- 11 -
GLOBAL OBJECTIVE 2: More inclusive, protected, and resilient communities and individuals feel free to express themselves in public and media.	- 13 -
International impact	- 13 -
Regional impact.....	- 13 -
GLOBAL OBJECTIVE 3: Accurate and reliable data and information are publicly accessible and must empower individuals to seize their rights.	- 15 -
Regional impact.....	- 15 -
GLOBAL OBJECTIVE 4: Make ARTICLE 19 an organisation that will be better connected, agile, resilient, equitable and sustainable.	- 17 -

ARTICLE 19

Contents

For the year ended 31 December 2023

Sub goal 4.2 – AGILE: ARTICLE 19's structures, processes and policies are efficiently delivering innovative, flexible, and effective working.....	- 17 -
Sub goal 4.3 – RESILIENT: ARTICLE 19 has the capability to anticipate threats and manage the impact of sudden shocks to the organisation	- 18 -
Sub goal 4.4 – EQUITABLE: ARTICLE 19 integrates diversity, equality, and inclusion into its ways of working, both internally and externally	- 18 -
Sub goal 4.5 – SUSTAINABLE: ARTICLE 19 ensures its long-term stability and ability to have future impact	- 19 -
Plans for 2024	- 21 -
Financial Review	- 21 -
Designated reserves and unrestricted general funds.....	- 22 -
Reserves policy.....	- 22 -
Changes in group structure	- 23 -
Risk Review	- 23 -
Fundraising policy	- 24 -
Strucutre, governance and management.....	- 25 -
Governance.....	- 25 -
Structure of the organisation	- 25 -
Board of Trustees.....	- 26 -
Selection and appointment of Trustees	- 27 -
Induction and training of Trustees.....	- 27 -
Setting remuneration of key management personnel	- 28 -
Auditors.....	-

323-

Abbreviations

AI	artificial intelligence
ATI	access to information
FOE	freedom of expression
ITU	International Telecommunications Union
LGBTQI+	lesbian, gay, bisexual, transgender, queer, and intersex
MENA	Middle East and North Africa
MoU	memorandum of understanding
PEBI	Project Ecosystem for Business Intelligence
SLAPPs	strategic lawsuits against public participation

Report of the Trustees

The Trustees, who act as the Directors of the Company for the purposes of the Companies Acts and as Trustees for charity law purposes, submit their annual report and the financial statements of ARTICLE 19 for the year. This includes a strategic report.

The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice – Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with Financial Reporting Standard (FRS) 102.

Statement of charitable objectives

In setting ARTICLE 19's programme each year, ARTICLE 19 has regard to the Charity Commission's general guidance on public benefit. The Trustees review the programmes undertaken by ARTICLE 19 to ensure that they fall within the Charity's charitable objectives and aims.

ARTICLE 19's objectives are to educate the public and protect freedom of expression (FOE), access to information (ATI), and related rights throughout the world, particularly as defined in Article 19 of the Universal Declaration of Human Rights and in international and regional human rights law. The organisation works to achieve its charitable objectives in two ways:

1. Through direct delivery, especially in relation to work in areas where it has its own staff; and
2. Through working with partner organisations, including the provision of financial and capacity support.

A note on partnerships

Work carried out by partner organisations is especially useful in jurisdictions where ARTICLE 19 has no established infrastructure for managing staff and operations or where partners provide knowledge and skills that complement ARTICLE 19's own international comparative perspective. Partnership also assists in maximising the number of beneficiaries reached. In turn, partnership has both defined and strengthened ARTICLE 19's effectiveness and legitimacy.

ARTICLE 19 only works with trusted national counterparts with good financial monitoring systems in place. All partners sign a Memorandum of Understanding (MoU) with ARTICLE 19 on financial procedures to be followed. ARTICLE 19 seeks to conduct a due diligence assessment prior to signing any MoU with implementing partners assessing their governance and internal controls

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

measures. Any improvements identified are included in the MoUs and ARTICLE 19 aims to provide organisations with capacity building in those areas, as needed. ARTICLE 19 requires partners to be fully accountable to ARTICLE 19 for their income and expenditure transactions as part of their financial management.

Vision and mission

ARTICLE 19's vision is for a world in which all people, everywhere, can freely express themselves and engage in public life without fear or discrimination.

In our digital era, ARTICLE 19 is an international think–do organisation that propels the FOE movement locally and globally to ensure that all people realise the power of their voices. Together with our partners, we:

- **Think:** By developing cutting-edge research and legal and policy analysis to drive change in the world;
- **Do:** By leading work on the frontlines of expression through our regional offices and reinforcing positive change on the ground; and
- **Propel** change by sparking innovation in the global FOE movement through our research, campaigns, and advocacy.

Global objectives and activities

This report covers activity undertaken across the ARTICLE 19 group during the second year of our current strategy, *The Power of Our Voices*.

As the organisation enters the third year of its strategy, it has decided to extend *The Power of Our Voices* by one year to the end of 2026. *The Power of Our Voices* was forged during the pandemic, which held back some delivery for at least 18 months. The geopolitical and technological context is now significantly different from that of just three years ago.

As the organisation looks towards evaluating our current strategy and preparing for the new, it has posed itself some very important questions that need to be answered:

- How will ARTICLE 19 evolve to meet the challenges ahead in a world that is more populist and hostile to human rights work than when we launched our strategy?
- When ARTICLE 19 celebrates its 40th anniversary in 2027, how will we demonstrate the impact we have made?
- What will change in the external world over the next 10 years because of ARTICLE 19's work?

For the duration of the strategy, ARTICLE 19 is working to achieve impact across four global objectives, three of which are programmatic and the fourth of which concerns operational change. These objectives have been set in response to our strategic assessment of the external world, in which we see a global inflection point where attacks on FOE are driving a decline in democracy and human rights.

To recap, what follows is a high-level summary of our global objectives. These objectives and goals are shared with the reader to show the breadth and depth of our ambition. We have also set an action plan that sits behind each strategic goal, with several sub-goals under each.

Global Objective 1: Digital spaces, governance, services, and technologies will be rooted in human rights and enable the diversity of human experience

ARTICLE 19 pioneered the consideration of human rights in the infrastructure of the internet. Our digital work includes people who are often left out of tech discussions, like women; lesbian, gay, bisexual, transgender, queer, and intersex (LGBTQI+) people; and activists from the Global South. With these partners, we will work to define a new internet era – one that respects our freedom of expression and reflects the diversity of human experience.

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

We will:

- Counter disinformation and improve media literacy;
- Challenge mass surveillance and demand a ban on biometrics; and
- Strengthen legislation to keep our data private from governments and Big Tech.

Global Objective 2: More inclusive, protected, and resilient communities and individuals feel free to express themselves in public and media

Progress is often instigated by the people who bear the brunt of government and corporate repression. When they bravely speak out to expose injustice and demand racial, gender, or economic equality, they make things better for all of us. ARTICLE 19 will amplify the voices of those who are the most vulnerable and systemically discriminated against.

We will work with:

- **Communities at risk:** Human rights defenders, activists, political dissidents, women, indigenous and racialised people, migrants, religious and ethnic minorities and diaspora, and LGBTQI+ communities;
- **Infomediaries:** Journalists, social communicators, whistleblowers, media workers, and independent and community media outlets – particularly those reporting on corruption, human rights, and the environment; and
- **Civil society, community networks, and social movements:** Particularly youth, women, minority groups, and those fighting corruption and defending the environment – especially in rural and remote areas.

Global Objective 3: Accurate and reliable data and information are publicly accessible, and must empower individuals to seize their rights

ARTICLE 19 is a thought leader in developing cutting-edge legal analyses, policies, and standards to protect freedom of expression around the world. Wherever decisions affecting people's lives are made – whether at the international, regional, or national level – we will advocate to make sure their voices are heard.

We will develop policies on new areas impacting freedom of expression, including:

- infrastructure;
- pluralism and diversity online;

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

- state propaganda; and
- disinformation.

And we will ramp up our empirical research, building the evidence base to shape international standards and tailor national solutions.

Global Objective 4: ARTICLE 19 will be an organisation that is connected, agile, resilient, and sustainable

So that ARTICLE 19 is able to effectively and efficiently deliver its strategic goals, our focus is on four interrelated areas of organisational strengthening:

- **Connected:** Simplifying our communication systems, structures, and ways of working to enable easy collaboration, both externally and internally;
- **Agile:** Ensuring our technology, processes, and knowledge-management systems are being used efficiently to enable faster, more flexible, and more effective working;
- **Resilient:** Increasing our capability – humanly, digitally, and financially – to anticipate threats so that we are better placed to manage and recover from the impacts of sudden shocks; and
- **Sustainable:** Ensuring funding and financial costing models, infrastructure, people, and organisational values and behaviours underpin ARTICLE 19's long-term stability and enhance its ability to have future impact.

Achievements and performance against objectives

High-level impacts

During 2023, ARTICLE 19's teams around the world continued to push forward *The Power of our Voices* strategy, and succeeded in delivering genuine impacts in the lives of those we serve. Many of these achievements are summarised below, but three high-level impacts are worth noting at this point.

As a direct result of ARTICLE 19's work:

- Global digital corporation Meta (whose applications are used by **49%** of people worldwide) overturned its policy on blocking specific content about the protests in Iran. This win was especially significant because of our important work protecting the data and privacy of Iranians arrested during the protests in 2022. In 2023, we advocated against banning words and phrases outright, and for moderators and community guidelines to always take account of context when censoring content that affects what billions can see, hear, and say.
- Over **1,500** journalists, activists, and human rights defenders are better equipped to defend expression for all. Of those defenders, over **90%** are from the Global South.
- **1 in 10** people worldwide now enjoy stronger legal protections for expression

In the following sections, we provide highlights of our international and regional offices' impact against our strategic goals and outcomes, along with the challenges we have met in the last year.

Full details of ARTICLE 19's achievements in 2023 are available through our internal reporting structures, and an interactive summary of key stories for external audiences can be found in our [Impact Report](#).

GLOBAL OBJECTIVE 1: Digital spaces, governance, services, and technologies will be rooted in human rights and enable the diversity of human experience.

International impact

- Throughout 2023, ARTICLE 19 lobbied the **UN** to ensure digital technologies respect human rights, resulting in a new UN resolution highlighting the importance of respecting, protecting, and promoting human rights throughout the lifecycle of artificial intelligence (AI) systems. The resolution stressed that certain applications of AI '*present an unacceptable risk to human rights*'. This was the first time a UN resolution recognised such red lines for AI.
- During 2023, **Team CommUNITY** (who are central to the international digital rights community, bridging the worlds of technologists, activists, policy makers and donors) staged the Global Gathering – a relaunch of the much-admired conference formally known as the Internet Freedom Festival – for the first time since the pandemic. The team helped to amplify the voices of digital rights activists from marginalised communities, who typically bear the brunt of surveillance, censorship, and abuse online. Because those communities are underrepresented in strategic spaces, they are absent from debates on these challenges. Through Team CommUNITY's Global Equity Fund, direct expert support was also given to a community in **Senegal** that required circumvention tools following widespread internet shutdowns in the country.
- ARTICLE 19 is one of the few civil society organisations with a seat at the table at the **UN's International Telecommunications Union (ITU)**. Advocacy in 2023 led to the ITU Radiocommunication Sector requiring Member States to support meaningful connectivity by 2030. It also led to the ITU Development Sector launching a call to identify best practices in developing and implementing community networks in rural and remote areas.

Regional impact

- ARTICLE 19 **Europe** was successful in intervening in the case of **Russian** citizen Nikolay Glukhin. Back in 2019, Glukhin staged a one-man peaceful protest on a Moscow train, calling attention to the plight of another activist who had recently been sentenced to five years in prison for peacefully protesting. Police identified and convicted Glukhin using facial-recognition CCTV cameras. Thanks to ARTICLE 19's intervention, he won his case at the European Court of Human Rights, which found that Russia had violated his rights to FOE and privacy by using facial-recognition technology to arrest and convict him. The Court also selected it as a [key case of 2023](#), meaning it was one of the most important cases it dealt with all year.

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

- Throughout 2023, authorities in **Iran** ramped up their crackdown on protestors, adding new tactics like weaponised blinding, AI, and facial recognition technology. ARTICLE 19 **Middle East and North Africa** (MENA) provided emergency support to **1,200** at-risk people on the ground – more than twice as many as in 2022 – including protestors, ethnic religious minorities, and LGBTQI+ people. As in 2022, the team was able to secure these individuals' social media and email accounts so that the authorities could not find evidence to use against them.
- ARTICLE 19 **Mexico and Central America**, along with partners, helped to expose and challenge the **Mexico** government's use of Pegasus spyware for illegal espionage. Mexico is both Pegasus's biggest market and the world's most dangerous country for journalists: a disastrous mix for the journalists who risk their lives to expose the truth – and for the public, who rely on them to deliver accurate information. In 2023, ARTICLE 19 attended court for a case in which the judge acknowledged that journalist Carmen Aristegui's phone was tapped with Pegasus from 2015–16, putting herself, her family, and her sources at risk. On 6 February 2024, the Supreme Court also ordered the Ministry of Finance to make public the contracts used to acquire Pegasus.
- ARTICLE 19's engagement with the ITU also led to **Brazil**'s national telecommunications agency, ANATEL, creating a Community Networks Working Group to progress national work in this area.

GLOBAL OBJECTIVE 2: More inclusive, protected, and resilient communities and individuals feel free to express themselves in public and media.

International impact

- In 2022, ARTICLE 19 ensured the **UN Human Rights Council** acknowledged strategic lawsuits against public participation (SLAPPs) in its resolution on the safety of journalists for the very first time. We consolidated this win in 2023 when, thanks to our advocacy, the **UN General Assembly** passed a strong new resolution calling on states to: *'take measures to protect journalists and media workers from strategic lawsuits against public participation, where appropriate, including by adopting laws and policies that prevent and/or alleviate such cases and provide support to victims'*. In line with our recommendations, the resolution was also the first to link the emerging threat of general AI to journalists' safety. We also published new research analysing how courts around the world are responding to SLAPPs.
- **ARTICLE 19 Bangladesh and South Asia** has long spoken out against the rampant targeting of journalists under **Bangladesh's** draconian Digital Security Act (DSA), which has been used to bring over 2,000 cases in the last five years. In March 2023, following advocacy by ARTICLE 19 and our partners, the **UN High Commissioner on Human Rights** spoke out against the use of the DSA to harass and intimidate journalists and to muzzle critical voices online.

Regional impact

- Following seven years of relentless advocacy, in which ARTICLE 19 has played a central role (through the Coalition Against SLAPPS in Europe), the **EU** agreed on a historic new Directive to protect journalists and human rights defenders from SLAPPs. The final Directive includes provisions that empower national courts to: quickly reject SLAPPs, penalise those who file them, and deter others from doing the same; require perpetrators of SLAPPs to compensate victims for costs and damages; and inform SLAPPs victims about financial, legal, and psychological support.
- At the **European Court of Human Rights**, ARTICLE 19 intervened in a case concerning two employees of PriceWaterhouseCooper who had leaked information about international tax-avoidance schemes to journalists. The Court ruled in the whistleblowers' favour, finding that their disclosure was in the public interest because it contributed to public debate. Importantly, the Court also found that the penalties imposed on one of the whistleblowers by a Luxembourg court were disproportionate and *'had a chilling effect on freedom of expression.'* The Court also selected this case as a key case of 2023, meaning it was one of the most important cases it dealt with all year.

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

- In **Russia**, **28** Greenpeace activists and **2** journalists were detained in 2013 at a non-violent direct action against oil-drilling plans in the Arctic. In June 2023, following ARTICLE 19's intervention, the European Court of Human Rights found that this violated their rights to liberty, security, and FOE.
- In **Poland**, **ARTICLE 19 Europe** launched new research on protests against the near-total abortion ban and anti-LGBTQI+ discrimination, as well as the violent response from law enforcement.
- ARTICLE 19, alongside our partners, organised a hearing on SLAPPs at the **Inter-American Commission of Human Rights**, to which we brought journalists such as Paola Ruiz, who is facing five trials and criminal charges in **Peru** for investigating sexual abuse by a religious group. **ARTICLE 19 Brazil and South America** also trained over **20** women journalists, communicators, and artists to push back against SLAPPs in 2023. Based on their reflections, the organisation published a new guide on legal empowerment and FOI.
- **ARTICLE 19 MENA** continued their vital work to improve the security of journalists in the region, as well as helping them to navigate issues of FOE that they encounter and research. The team brought together **32** journalists from **Algeria, Morocco, and Tunisia** for training and networking opportunities. Since the programme, **7** participants have won journalism prizes, **15** have produced stories on FOE, and **9** have trained other journalists and/or activists, amplifying their new knowledge to a broader audience.
- In **Ecuador**, back in April 2019, Swedish activist living in Ecuador Ola Bini was arrested on trumped-up charges, jailed for 70 days, and then barred from leaving the country. Following a four-year campaign led by Latin American civil society organisations, including both of ARTICLE 19's offices in Latin America, an Ecuadorian court found him innocent in January 2023.
- In **Tajikistan**, insulting public officials can result in a jail sentence of 5+ years. In 2023, because of **ARTICLE 19 Europe's** advocacy, Tajikistan's government agreed to abolish repressive provisions of the draft media law and give journalists greater legal protections when reporting on public officials.

GLOBAL OBJECTIVE 3: Accurate and reliable data and information are publicly accessible and must empower individuals to seize their rights.

On paper, there has been huge international progress on the RTI on paper: over 90% of the world's population now lives in a country with a law guaranteeing their RTI. However, when it comes to *implementing* that legislation effectively, the gap between policy and practice is stark. For that reason, our work under this objective in 2023 focused on delivering impact at the regional level.

Regional impact

- In December 2023, after over a year of advocacy – including by ARTICLE 19 – the **European Council and Parliament** agreed on the European Media Freedom Act. **ARTICLE 19 Europe's** advocacy contributed to ensuring it had a stronger media pluralism test to assess whether mergers are in the public interest, as well as an independent board of national regulators to ensure the Act is implemented effectively.
- Following over 20 years of advocacy by **ARTICLE 19 Europe** and partners, the **European Parliament** unanimously voted in favour of allowing the public to access documents from the **EU Court of Justice**. In the following months, the Court fought tooth and nail to maintain its secrecy. But in December, our advocacy paid off: the Court Statute will now include – for the first time – a principle of proactive disclosure.
- In June 2023, **Senegal's** government issued a draft access to information (ATI) bill, which they shared with a small number of partners – including **ARTICLE 19 Senegal and West Africa** – for feedback. The team conducted a rapid analysis of the bill, mobilised civil society and the media to improve its provisions, and advocated for policy makers to accelerate its adoption. The government then sent the draft bill to the Supreme Court, which gave a favourable opinion of it. While there is still a way to go, issuing a draft bill is a major step forward – and one that followed many years of civil society advocacy, in which ARTICLE 19, as co-chair of the Open Government Partnership's National Steering Committee in Senegal, has played a leading role. We are now advocating for the draft to be passed into law.
- In **Kenya**, the regulations that operationalise the Access to Information (ATI) law became law in February 2023, following five years of advocacy by **ARTICLE 19 Eastern Africa**. The organisation was also appointed to the Multi-Sectoral Committee on the Development of the National ATI Policy, where we will be advising policy makers on information disclosures across government and contribute to strengthening implementation of the ATI law.

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

- In September 2023, **Malaysia's** Prime Minister announced that his government will finally enact the Right to Information (RTI) law. This followed eight years of advocacy, in which **ARTICLE 19 Asia Pacific** joined forces with local NGOs to push for the government to adopt RTI legislation, including by collaborating to produce a draft NGO RTI Bill.
- In May, following years of advocacy by **ARTICLE 19 Brazil and South America** and others, **Brazil's** President sent the groundbreaking Escazú Agreement to Congress. The agreement requires governments to: involve the people most affected by resource extraction in decisions about planned projects and environmental policy; require companies to disclose information about planned projects and their environmental impact; and prevent, investigate, and punish crimes against environmental human rights defenders.
- In a huge victory for civil society, **Brazil** inaugurated a working group of government representatives, the Inter-American Commission on Human Rights, and civil society organisations – including ARTICLE 19 – to: investigate the murders of Indigenist Bruno Pereira and British journalist Dom Philips in the Amazon; protect land rights activists in the Vale do Javari Indigenous territory, who have received death threats for seeking justice for Dom and Bruno; and implement measures to ensure such a tragedy cannot be repeated.
- In **Tunisia**, two students were detained in May 2023 for posting a satirical song on Facebook criticising the police and anti-drug regulations. But thanks to their defence lawyer – who had recently received expert legal training from **ARTICLE 19 MENA** – the students were released.
- **Guatemala** went to the polls in Summer 2023. On 19 August – the day before the second round of elections – the San Marcos Municipality denied a journalist access to the vote count. **ARTICLE 19 Mexico and Central America** and our partners alerted the Supreme Electoral Tribunal, resulting in the journalist being able to cover the count on polling day.
- **ARTICLE 19 Asia Pacific** hosted the organisation's first workshops in **Taiwan**, strengthening our relationships with civil society. Together, we developed strategies to resist digital authoritarianism, learned from a country at the forefront of foreign information manipulation, and co-convened a training on information threats and FOE with Taiwanese NGO Covenants Watch.

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

GLOBAL OBJECTIVE 4: Make ARTICLE 19 an organisation that will be better connected, agile, resilient, equitable and sustainable.

Sub goal 4.1 – CONNECTED: ARTICLE 19 effectively collaborates and learns, internally and from others, whilst amplifying our message globally

A central component of ARTICLE 19's work is to ensure the organisation remains connected to external stakeholders by delivering key messages globally through campaigning. In 2023, we reviewed the effectiveness of our campaign work through an external evaluation, which assessed our capabilities and the way in which campaigning is integrated into planning, delivery, and fundraising. The evaluation report, which was published internally in October 2023, provided a series of recommendations that have fed into 2024 plans, including better defining impact and the campaigning support that the International Office offers.

Complementary to this, we launched an internal Research Support Unit with two key areas of focus: strengthening and standardising research practice, including planning practices, across the organisation; and providing support to teams' research projects through each stage of the process, from conception to completion. Research gives the organisation credibility as an expert organisation and ensures policy recommendations are based on understanding how specific issues can affect individuals and communities.

In 2023, ARTICLE 19 embarked on a project to shape a global identity that better articulates our role in the world. The project aims for a step change in the recognition, engagement, perception, and relevance of ARTICLE 19 around the world. It is one of several infrastructure projects to be delivered under Goal 4 of *The Power of our Voices* strategy over the next 2–3 years.

Sub goal 4.2 – AGILE: ARTICLE 19's structures, processes and policies are efficiently delivering innovative, flexible, and effective working

The key work stream under this sub goal is the selection and design of a new online project management tool, Project Ecosystem for Business Intelligence (PEBI), which will enable the development and management of projects throughout the project lifecycle, from proposal to closure. By selecting a tool that sits under the Microsoft umbrella, the organisation will have maximum functionality and a high level of security. PEBI will link the delivery of project outcomes to global objectives to identify areas of success and where improvements may be needed. The system is currently being built and will be tested and rolled out in 2024.

Another key organisational project is reimagining our structure and working relations to enable better delivery of our strategy. We have reviewed the roles of those leading our global objectives,

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

exploring how to improve our ability to deliver strategic programmes and complex projects, as well as strengthening internal capacity for our work. These discussions will continue into 2024 to create a plan that will enable us to respond to changing dynamics in our funding landscape.

Our new Director of People and Culture started towards the end of 2023 and has a plan to build HR capability and organisational knowledge and understanding of good people practice, policy and initiatives. Priorities will also include strengthening our current culture and overall engagement, providing a robust partnership with our regions and ensuring that everything we do takes into account and embeds the ethos of diversity, equity and inclusion (DEI).

An overhaul 22 key organisational People and Culture policies, including 12 global policies whose principles will apply to all ARTICLE 19 offices and will be provided in local languages to facilitate accessibility. In the immediate term, a local UK employee handbook will be compiled, which will equip staff with information on policy and process.

Sub goal 4.3 – RESILIENT: ARTICLE 19 has the capability to anticipate threats and manage the impact of sudden shocks to the organisation

The key work stream to enhance organisational resilience – Project Merge – is a response to significant changes in the organisation's size, diversity of work, geophysical locations, flexible working arrangements, subject-matter sensitivity, and security concerns. This work stream links to PEBI (the project-management system mentioned above), and a key aim here is to move all platforms to the Microsoft 365 environment. Initial work will focus on registering all ARTICLE 19 employees on the Microsoft dashboard, which will be followed by transitioning systems covering knowledge management, internal chat, video calls, emails, etc. onto Microsoft throughout 2024.

Currently, immediate psychosocial support is being offered to staff, either due to the nature of their role or in light of any of the current crises taking place around the world (such as Ukraine, Israel/Palestine, etc.). A small team of certified psychologists are available to support staff, and a small section of staff are in receipt of regular sessions. We are reviewing this service, as feedback indicates that staff require more local and longer-term support that enables staff to converse in their native language and speak to someone within their local time zone. Options for this service are currently being explored with a view to creating a formal policy around psychosocial support at ARTICLE 19.

Sub goal 4.4 – EQUITABLE: ARTICLE 19 integrates diversity, equality, and inclusion into its ways of working, both internally and externally

Central to this new outcome's work is Project Coral. This internal project has three overarching goals: identify areas for internal collaboration across teams; develop a clear global voice on issues relating to gender, sexuality, and intersectionality; and establish a clear history of ARTICLE 19's

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

longstanding expertise on this area. This will result in a final report, guidelines on terminology, and a code of conduct to ensure external work operates under do-no-harm principles.

In addition, a Management Development Programme was rolled out across all offices towards the end of 2023 in response to a recommendation from the 2019–20 cultural review, which was to develop consistently high-quality management in the organisation. New and existing managers at all levels are participating in a total of five sessions to strengthen management capability and confidence. Participants are already encouraged to think about how they will transfer newly learned skills, tools, and processes to their role as a people manager; these will be set as goals. Further development plans will also be formulated to ensure this capability continues.

Sub goal 4.5 – SUSTAINABLE: ARTICLE 19 ensures its long-term stability and ability to have future impact

Following the training on compliance with key donor requirements training that took place in 2022, we have continued to see improvements in this area.

For example: our annual organisation-wide audit for US government grants is due by 30 September of the year following receipt of the grants. In 2023, we completed our 2022 audit of US government grants, and – despite a 10% increase in the number of grants (from 21 to 23), a 55% increase in expenditure (from USD 2.87m to USD 4.44m), and a 27% increase in audited sampled lines (from 443 to 563) – we have steadily decreased the percentage of ineligible costs to 0.3%.

This decline has been driven by multiple initiatives, under the Finance and Projects teams, to ensure programmes and partners understand the compliance requirements of their grants.

We have also forged ahead with plans to diversify our income sources. We have hired a consultant who will lead our work on high-net-worth individuals, with support from our Business Development and Communications teams.

In addition, we improved our fundraising performance by 7% compared to the previous year: 42% of our proposals were successful in 2023, compared to 35% in 2022. We also submitted proposals to more donors: 61 in 2023, compared to an average of 46 in the last 3 years. While we submitted fewer proposals overall in 2023 (81) than in 2022 (90) due to a concentration of deadlines for complex, highly competitive bids in specific months (March, June, and December), this concentration of deadlines compelled teams across the organisation to prioritise quality over quantity, resulting in a very high success rate (59%) for bids with a budget of \$200,000–500,000.

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

The total value of all bids submitted was £34,470,448. This was similar to the total value of bids submitted in 2019 and 2021, but lower than in 2022 (£73,577,968), when we submitted proposals for renewal of unrestricted funding to Norway MFA and SIDA and focused on complex, high-value fundraising opportunities with donors like the Netherlands MFA.

Plans for 2024

ARTICLE 19's work across the four Global Objectives will continue to implement a local to global approach, taking issues that effect those at the local level and amplifying their concerns in international forum, as well as advocating for countries to apply international standards in their application of legislation related to freedom of expression.

- A key focus within the digital sphere will be on ensuring datafication of infrastructure enables people to participate fully in civil and cultural life, and are grounded in human rights approaches with safeguards and due diligence processes in place to counter mass surveillance and profiling.
- ARTICLE 19 will continue to engage with Social Media companies to ensure that platforms provide context specific content regulation which does not have a negative effect on social cohesion.
- All regions will work to ensure that human right defenders, journalists and CSOs are equipped and supported to protect themselves when conducting their essential work through a range of measures including supporting individuals in legal proceedings, facilitating collaboration through local coalitions and providing trainings on best practice to protection mechanisms.
- ARTICLE 19's Right to Protest campaign will build on research that has been published in previous years to conduct advocacy on key asks within countries such as Poland and Brazil to ensure right to peaceful assembly.
- Country specific work ensuring that there is access to reliable data will continue including through ensuring that Access to Information legislation is strengthened and enforced in Kenya, Senegal, Iraq, Malaysia and Mexico.
- A strategy on Information Integrity is planned to be launched, with complimentary papers on propaganda during war planned to be published, as well as a campaign on combating disinformation in the Western Balkans.
- ARTICLE 19 will continue to advocate for stronger resolutions at the UN, including advocating for more progressive standards in standards on the right to protest, as well as push back against regressive resolutions on topics such as religious hatred constituting incitement.
- ARTICLE 19 will push to increase effectiveness and efficiency of the internal processes by ensuring new systems that are planned to come online throughout the year, including those in relation to project management, monitoring and evaluation, financial management, document storage and knowledge sharing are compatible and strengthen one another.

Financial Review

The financial results for the year ended 31 December 2023 are set out in the Statement of Financial

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

Activities. In 2023 ARTICLE 19 raised £17.4m (2022: £15.2m) and we spent £16.7m (2022: £14.8m). The increase in income is due to continued success with institutional donor fundraising, particularly US Department of State who remain our biggest institutional donor.

Income is recognised in the Statement of Financial Activities based on need. Restricted income has increased to £13.3m (2022: £11.3m) while unrestricted income increased to £4.1m (2022: £3.9m) as 2022. ARTICLE 19 is very appreciative of the continued support and trust of our core unrestricted donors, SIDA and NMFA, which remains critical to our ability to defend Freedom of Expression and support our regional offices globally.

Total expenditure increased by £1.9m to £16.7m (2022: £14.8m), in line with increased restricted and unrestricted income. Restricted expenditure increased by £1.1m while unrestricted expenditure increased by £0.8m.

A transfer of reserves of £0.5m (2022: £nil) from restricted to unrestricted also took place in the year, due to close down of projects in Mexico and the revaluation of all reserves in foreign currency into GBP.

As ARTICLE 19 matures as an organisation and restricted activity grows, we acknowledge that we must support this by ensuring strong and effective systems and controls, in particular effective and responsive compliance with our grant obligations. The Strategy for 2022–2025 has explicitly addressed this need in its fourth strategic objective focused on making ARTICLE 19 an organisation that will be better connected, more agile, resilient & sustainable to create a strong foundation for our future growth.

Designated reserves and unrestricted general funds

We hold a designated reserve to match the net book value of fixed assets. At the end of 2023 this totalled £123k (2022: £130k). Our free reserves, called General funds, total £1.3m (2022: £997K). Free reserves are available to provide operational working capital and to maintain ARTICLE 19's resilience to resist the financial impact of unforeseen events or unexpected risks surrounding projected income and expenditure.

Reserves policy

The reserves policy is designed to protect the organisation against areas mentioned in our risk review along with unexpected falls in income, unplanned increases in expenditure, security risks and unexpected fluctuations in exchange rates. Our policy results in a target of £2m and in comparing this with the general funds figure of £1.3m there is a shortfall against our target of £0.7m.

We continue to develop plans to increase our sources of unrestricted funds through fundraising, increase indirect recovery rates and improve the overall cost recovery in order to achieve our

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

reserves target. Due to a combination of these factors we increased unrestricted reserves by £266k in 2023. We recognise that closing the shortfall completely will take time and may, in the short term, require some investment of our existing reserves. We continue to monitor our funding position closely.

Changes in group structure

In October 2022 Stichting ARTICLE 19 transitioned from a branch to a subsidiary. 2023 is the first financial year where Stichting ARTICLE 19 was treated as a subsidiary.

Risk Review

ARTICLE 19 reviews and updates its risk register and policy regularly, which covers both financial and operational risks. On the Board's quarterly basis, the Finance and General Purposes Committee reviews the risk register for completeness and the reasons for changes in the risk profile. The six-monthly Board meeting also has an overview of organisational risk as a standing agenda item.

The most significant risks at the end of 2023 are:

1. Political change in key donor countries (including the ongoing impacts of Brexit, Covid-19, and the Ukraine conflict) leading to loss of government funding due to diversion of funding priorities away from human rights work. The risks attributed to Brexit and Covid-19 have significantly reduced since 2021, but the risk remains high as we experience a shift in political discussions and views away from human rights including freedom of expression and information. The Ukraine conflict remains an ongoing and uncertain event with considerable potential for both short- and longer-term impacts on our funding and operations. Our mitigation measures continue to include good budgetary and expenditure control, lobbying of donors seen to be higher risk or with the potential to increase their funding. ARTICLE 19 is now fully registered in the Netherlands enabling us to access European funding post-Brexit. We have launched our high-net-worth individual givers programme and will continue to diversify our funding and donor base.
2. Unplanned loss or incapacity of key staff, especially in smaller regional offices, increases the risk of destabilising regional offices and teams. This risk increased over the year as several significant changes occurred over a short period of time including 3 changes in the Senior Leadership Team in the International Office, and 2 Regional Directors departing, one was replaced by two Co-Directors which was a first for the organisation and the other is pending recruitment. We also lost several middle managers or staff with long tenure and are currently looking to recruit leaders for 2 of our strategic areas. We have been reviewing notice periods in consultation with staff and have enhanced our wellbeing measures to improve our staff retention. Moving into our office space at the start of the year has also facilitated better communication with staff and enhanced collaboration amongst teams.

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

3. We have a reputational risk should our external public facing messages, be miscommunicated, or misrepresented or considered out-of-line with public sentiment in an unforeseen way. In addition, poor application or integration of ARTICLE 19 Freedom of Expression policy positions can also undermine our reputation. Our key mitigation strategies have centered around improving our approvals process and best practices for external communication through training of senior and project managers to build their confidence. In addition, our Law and Policy and Communications teams work closely to review outputs, and we are reviewing the standardisation of key mandatory minimum global policies to ensure consistency across the organisation.

4. State authorities or other bodies affected by our work subject our staff or offices to harassment, intimidation, or legal action during travel or work, and pose risks to our registration. Our Security Management Group and Global Management Team continue to monitor and review potential crises and seek to improve our protocols and plans for response and mitigation. We have reviewed our security protocols for staff travelling in cases of harassment from hostile governments and during sensitive times such as elections. The processes and training for ensuring good editorial control of publicly released documents continue to be reviewed and improved. Where possible, cost-effective and available professional indemnity insurance coverage has been put in place to mitigate cost impacts.

Other risks regarded as important and therefore closely monitored, but with sufficient mitigation measures already being taken to manage the impact on ARTICLE 19's operations and staff, include:

- Failure to deliver projects (including meeting donors' compliance or reporting terms) leads to reputation damage and loss of funding.
- Loss of funds due to internal fraud, including by partners.
- IT failure or malicious cyber-attacks leads to loss of data, including confidential information, or systems failure.
- Lack of fully effective financial management systems leads to a core funding shortfall and ARTICLE 19 organisational sustainability issues.
- Physical and virtual risks to our staff arising from the politically sensitive nature of our work and that of our partners.
- Lack of effective business continuity planning impairs ARTICLE 19's ability to operate.
- Rising complexity and compliance burden of operating in dispersed multiple countries results in failure to comply with UK & international tax and employment law, increasing costs & resource burden on HR

Fundraising policy

We are aware of our obligations under the Charities Act to report our fundraising policy. Our funding comes almost entirely from statutory funders, trusts and foundations, and companies.

Since 2021, we have enabled individual supporters to donate to ARTICLE 19 through our website

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

and are guided by our Ethical standards policy which outlines three Ethical Standards governing how we seek and receive individual and corporate donations and funding.

These three standards are:

Ethical Standard 1: ARTICLE 19 will not accept funds (cash or in-kind) from corporations whose work or activities directly and actively undermine the achievement of our mission, i.e. to promote and defend freedom of expression and information globally.

Ethical Standard 2: ARTICLE 19 will not enter into a relationship with a corporation that poses a substantial risk to ARTICLE 19's reputation which could lead to loss of support and credibility.

Ethical Standard 3: All cash and non-cash funds received from corporations will be disclosed in full and publicly acknowledged by ARTICLE 19 in keeping with our commitment to transparency and accountability.

We do not use professional fundraisers, and we received no complaints in the year. We are also considering registering with the Fundraising Regulator's Code of Fundraising Practice

Structure, governance and management

Governance

ARTICLE 19 is a charitable company limited by guarantee (no 2097222). It was set up by a Memorandum of Association on 5 February 1987. ARTICLE 19 was registered as a charity on 7 January 1987 (registered charity number 327421).

Structure of the organisation

ARTICLE 19's International Office (based in London):

- i) hosts ARTICLE 19 thematic teams (including digital, protection and media freedom)
- ii) hosts ARTICLE 19 international support teams (including Law and Policy; Communication and Campaigns; People and Culture; Projects, Finance and Operations) and the Executive Director;
- iii) hosts some of the Regional Team for Europe and Central Asia as it transitions from being based in the UK to being based in the Netherlands as part of Stichting ARTICLE 19;
- iv) directly manages the Regional Team for Southeast Asia; and
- v) provides financial, operational and fundraising support to Regional Offices in

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

Bangladesh, Brazil, Canada, Kenya, Mexico, Netherlands, the United States, Senegal, and Tunisia.

The Regional Offices are of two types:

- i) **Subsidiaries:** these parts of ARTICLE 19 have local governance boards and take independent management decisions from the International Office. They are treated as subsidiaries in the accounts. These include ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19 Campaña Global por la libertad de expression), ARTICLE 19 Eastern Africa (based in Kenya), and Stichting ARTICLE 19 (Netherlands).
- ii) **Branches:** these parts of ARTICLE 19 may have local advisory boards but do not take independent management decisions from the International Office. These include ARTICLE 19 Bangladesh and South Asia, ARTICLE 19 Senegal and West Africa, ARTICLE 19 Middle East and North Africa, ARTICLE 19 Inc. (USA), and ARTICLE 19 Global Campaign on Freedom of Expression (Canada).

Affiliate Members are those regional offices that have a governance or advisory board from which they appoint a representative to the International General Assembly. Affiliates are ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19 Campaña Global por la libertad de expression), ARTICLE 19 Eastern Africa (based in Kenya), Stichting ARTICLE 19 (Netherlands) and ARTICLE 19 Middle East and North Africa.

The International General Assembly comprises the Trustees of the UK charity together with nominated representatives from the Affiliates.

Board of Trustees

ARTICLE 19 is governed by an International Board of Trustees ('Directors' under company law). The International Board of Trustees meets twice a year to provide strategic direction for the organisation, and to monitor the work of the Executive Director and management team.

Our Finance and General Purposes Committee (FGPC) is chaired by the Treasurer, Mark Salway, and is responsible for overseeing financial, audit, human resources, and operational matters, including risk management. The committee meets a minimum of four times a year, with additional meetings as required. The Governance Sub-Committee is chaired by the Vice Chair, Gayathry Venkiteswaran, and is charged with overseeing and measuring the overall effectiveness of the governance mechanisms of the organisation and recommending new Trustees for appointment to fill vacancies. The committee meets at least three times a year.

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

Three Trustees resigned in May 2023, December 2023 and May 2024, with an additional resignation due to retirement in September 2024. Three new Trustees were appointed in June and December 2023. Our Board, at the time of signing in 2024, consisted of:

- Robert Latham, lawyer specialising in media and intellectual property law (Chair)
- Mark Salway FCA (Treasurer), experienced financial consultant and lecturer at Bayes Business School
- Gayathry Venkiteswaran (Vice Chair), Associate Professor of Media & Law, University of Nottingham (Malaysia Branch)
- Nadezda Azhgikhina, journalist and human rights activist
- Prof. David Kaye, Professor of Law and Director of the International Justice Clinic at the University of California, Irvine
- Lucia Nader, political scientist
- Aparna Ravi, lawyer specialising in corporate finance and governance
- Lesley Swarbrick, writer and human resources (HR) expert (with special responsibility for HR on the Board)
- David Viney, digital technologist
- Javier Garza Ramos, journalist
- Dr. Rasha Abdulla, Professor of Journalism and Mass Communications at The American University in Cairo

Selection and appointment of Trustees

There is a documented and structured process for the appointment of new Trustees. Nominations and recommendations are first made by existing members and from open recruitment. Their CVs are then circulated to the Governance Sub-Committee of the Board, which arranges for potential candidates to be interviewed for their suitability. The Governance Committee then proposes selected candidates to the General Assembly, who in turn recommend them to the Trustees upon agreement. The Trustees will then vote to appoint a new Trustee. New Trustees are confirmed at the Annual General Meeting of ARTICLE 19.

Induction and training of Trustees

Newly appointed UK Trustees meet with the Chair, the Executive Director, and staff members as part of a documented and structured induction programme; and they receive key ARTICLE 19 organisational and programmatic documents. For non-UK-based Trustees, the induction programme process commences virtually and is completed in person at the time of the next Board meeting.

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

Setting remuneration of key management personnel

The FGPC sets the pay of the Executive Director and reviews this on a periodic basis, taking into account market conditions and pay in similar organisations. The pay of other key management personnel is determined by a salary scale that is updated annually in line with inflation and applied to all staff.

ARTICLE 19

Administrative details

For the year ended 31 December 2023

Company number 2097222

Charity number 327421

Registered office and operational address 72-82 Rosebery Avenue, London EC1R 4RW

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Robert Latham	Chair, from 31 December 2022
Mark Salway	Treasurer, Chair of the Finance and General Purposes Sub-Committee
Gayathry Venkiteswaran	Vice-Chair, Chair of the Governance Sub-Committee
Nadezda Azhgikhina	Resigned 8 December 2023
Javier Garza Ramos	Appointed 23 June 2023
Abir Ghattas	Resigned 8 May 2023
David Kaye	
Lucia Nader	
Charles Onyango-Obbo	Resigned 10 September 2024
Aparna Ravi	
Lesley Swarbrick	
Barbara Trionfi	Appointed 25 June 2023, Resigned 20 May 2024
Rasha Abdulla	Appointed 8 December 2023
David Viney	

Committees and their members

Finance and General Purposes Sub-Committee

Mark Salway (Treasurer and Chair of sub-committee)
Robert Latham
Lesley Swarbrick
David Viney

Governance Sub-Committee

Gayathry Venkiteswaran (Chair of sub-committee)
Robert Latham

ARTICLE 19

Administrative details

For the year ended 31 December 2023

Lucia Nader
Aparna Ravi

Secretary Quinn McKew

Principal staff	Quinn McKew	Executive Director
	Barbora Bukovska	Senior Director for Law and Policy
	Amir Bayani	Director of Organisation Resilience
	David Diaz-Jogeix	Senior Director of Programmes
	Nicola Doderò	Director of Finance
	Maxine Harrington	Director of Human Resources (until January 2023)
	Mandi Lazenby	Director of People & Culture (from September 2023)
	Neil Smith	Chief Operating Officer (until August 2023)
	Sara Wilbourne	Senior Director of Communications & Campaigns
	Inger Wong	Director of Strategy and Impact (from September 2023)
Marian Romero	Director of Business Development (from August 2024)	

Bankers Barclays Bank PLC, London

Solicitors Bates Wells
10 Queen Street Place
London
EC4R 1BE

Auditor Sayer Vincent LLP
Chartered accountants and registered auditors
Invicta House
110 Golden Lane
London
EC1Y 0TG

Statement of Trustees' responsibilities

The Trustees (who are also directors of ARTICLE 19 for the purposes of company law) are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and applied them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Trustees of the company who held office at the date of the approval of the Financial Statements as set out above confirm, so far as they are aware, that:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and

ARTICLE 19

Statement of Trustees' responsibilities

For the year ended 31 December 2023

financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The report of the Trustees has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

Auditors

Sayer Vincent LLP was re-appointed as the charitable company's auditors during the year and has expressed its willingness to continue in that capacity.

We would like to thank everyone, and all organisations, who support our work – donors, staff and Trustees. Our work would not be possible without you.

The Trustees delegated approval of the report and financial statements to the Finance and General Purposes Committee. This report and the financial statements were approved by the Committee on 27th September 2024 and are signed on their behalf by:

Bob Latham (Chair)

Mark Salway (Treasurer)

Opinion

We have audited the financial statements of ARTICLE 19 (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2023 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on ARTICLE 19's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other Information

The other information comprises the information included in the trustees' annual report, including the strategic report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group 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 group 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 group 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic

ARTICLE 19

Independent auditor's report

For the year ended 31 December 2023

report, for the financial year for which the financial statements are prepared is consistent with the financial statements

- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report, including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied

that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern

ARTICLE 19

Independent auditor's report

For the year ended 31 December 2023

basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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

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

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-

ARTICLE 19

Independent auditor's report

For the year ended 31 December 2023

compliance with laws and regulations.

- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

ARTICLE 19

Independent auditor's report

For the year ended 31 December 2023

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior
statutory auditor)

Date 31 October 2024

for and on behalf of Sayer Vincent LLP, Statutory
Auditor Invicta House, 110 Golden Lane,
LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

ARTICLE 19

Consolidated Statement of Financial Activities (incorporating an income and expenditure account)

For the year ended 31 December 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and Legacies	2a	4,109,375	-	4,109,375	3,927,958	-	3,927,958
Charitable Activities	2b	-	-	-	-	-	-
Africa projects		-	501,530	501,530	-	429,036	429,036
Asia projects		-	2,110,721	2,110,721	-	1,317,890	1,317,890
Latin America projects		-	2,774,522	2,774,522	-	2,834,565	2,834,565
Law & Policy projects		-	181,498	181,498	-	222,188	222,188
Europe & Central Asia projects		-	2,463,410	2,463,410	-	1,512,553	1,512,553
Middle East & North Africa projects		-	1,205,409	1,205,409	-	1,298,755	1,298,755
Global thematic projects		-	4,099,267	4,099,267	-	3,689,745	3,689,745
Total Income		4,109,375	13,336,357	17,445,732	3,927,958	11,304,732	15,232,690
Expenditure on:							
Cost of raising funds	3	240,146	4,202	244,348	217,788	-	217,788
Charitable Activities	3						
Africa projects		506,283	393,284	899,567	565,826	557,049	1,122,875
Asia projects		237,328	2,037,375	2,274,703	227,860	1,560,357	1,788,217
Latin America projects		1,425,357	2,876,864	4,302,221	730,938	2,730,703	3,461,641
Law & Policy projects		492,275	403,473	895,748	308,244	301,194	609,438
Europe & Central Asia projects		203,228	2,109,591	2,312,819	308,854	1,504,859	1,813,713
Middle East & North Africa projects		267,717	1,222,579	1,490,296	147,008	1,115,427	1,262,435
Global thematic projects		989,593	3,335,425	4,325,018	1,066,494	3,477,920	4,544,414
Total Expenditure		4,361,927	12,382,793	16,744,720	3,573,012	11,247,509	14,820,521
Net Income for the year before transfers	4	(252,552)	953,564	701,012	354,946	57,223	412,169
Transfers between funds		511,555	(511,555)	-	-	-	-
Net income for the year after transfers		259,003	442,009	701,012	354,946	57,223	412,169
Reconciliation of Funds							
Total funds brought forward		1,127,105	4,812,027	5,939,132	772,159	4,754,804	5,526,963
Total funds carried forward		1,386,108	5,254,036	6,640,144	1,127,105	4,812,027	5,939,132

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

Movements in funds are disclosed in Note 21 to the financial statements.

		The group		The charity	
		2023	2022	2023	2022
		£	£	£	£
	Note				
Fixed assets:					
Tangible assets	10	122,541	129,763	82,321	94,738
		122,541	129,763	82,321	94,738
Current assets:					
Debtors	16	996,094	1,042,617	1,044,732	959,841
Cash at bank and in hand		6,870,414	6,276,061	3,610,211	3,679,647
		7,866,508	7,318,678	4,654,943	4,639,488
Liabilities:					
Creditors: amounts falling due within one year	17	1,348,905	1,509,309	1,028,395	1,198,710
		6,517,603	5,809,369	3,626,548	3,440,778
Net current assets		6,640,144	5,939,132	3,708,869	3,535,516
Total net assets					
Funds:					
Restricted income funds	21	5,254,036	4,812,027	2,565,089	2,451,202
Unrestricted income funds					
Designated funds		122,541	129,763	82,321	94,738
General funds		1,263,567	997,342	1,061,459	989,576
Total unrestricted funds		1,386,108	1,127,105	1,143,780	1,084,314
Total funds		6,640,144	5,939,132	3,708,869	3,535,516

The Trustees delegated approval of the report and financial statements to the Finance and General Purposes Committee. This report and the financial statements were approved by the Committee on 27th September 2024 and are signed on their behalf by:

Bob Latham (Chair)

Mark Salway (Treasurer)

ARTICLE 19
Statement of cash flows
For the year ended 31 December 2023

	Note	2023 £	£	2022 £	£
Cash flows from operating activities					
Net cash provided by operating activities	22	819,070		307,462	
Cash flows from investing activities:					
Purchase of fixed assets		<u>22,805</u>		<u>83,645</u>	
Net cash (used in) investing activities		<u>22,805</u>		<u>83,645</u>	
Change in cash and cash equivalents in the year		<u>796,265</u>		<u>223,817</u>	
Cash and cash equivalents at the beginning of the year		6,276,061		5,631,958	
Change in cash and cash equivalents due to other movements		594,353		644,103	
Cash and cash equivalents at the end of the year	23	<u>6,870,414</u>		<u>6,276,061</u>	

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2023

1 Accounting policies

a) Statutory information

ARTICLE 19 is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 72-82 Rosebery Avenue, London, EC1R 4RW.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charity and its wholly-owned subsidiaries ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19, Campaña global por la libertad de expresión), ARTICLE 19 Eastern Africa (based in Kenya) and ARTICLE 19 Netherlands (Stichting ARTICLE 19) on a line by line basis.

The SORP 2015 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from ARTICLE 19 in the UK is such that other overseas offices (USA, Tunisia, Bangladesh, Senegal and Canada) are in substance branches and so are included in the results and position of the charity.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Income and expenditure that meets these criteria is charged to the fund. Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose;
- Expenditure on charitable activities includes the costs of training/workshops, grants to partners, events, campaigns and publications undertaken to further the purposes of the charity, and their associated support costs;
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended (note 3) are allocated to a particular activity where the cost relates directly to that project. The cost of overall direction and administration of each activity consists of salary and overhead costs for the central function. This is apportioned on the following basis which is an estimate based on staff time and the amount attributable to each activity.

• Cost of raising funds	3%
• Africa projects	7%
• Asia projects	9%
• Latin America projects	33%
• Law & Policy	8%
• Europe & Central Asia project	7%
• Middle East & North Africa projects	9%
• Global projects	24%

j) Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

k) Fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

• Office equipment	4 years
• Computer Equipment	3 years
• Office fit out	Duration of lease

l) Grants to partners

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

m) Debtors

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

n) Cash at bank and in hand

Cash at bank and cash 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.

o) Creditors and provisions

Creditors and provisions are recognised where the charity 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.

p) Financial instruments

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

q) Pension Scheme

ARTICLE 19 operates a group pension scheme with Scottish Widows that pays an employer contribution of 8% for its employees in the UK. From November 2016, ARTICLE 19 joined the auto-enrolment scheme with the same pension provider.

r) Foreign exchange policy

ARTICLE 19 hold funds in the currency in which those funds will be transferred to its Regional Offices and to its partners. Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into Sterling at the average rate of exchange for the year. Exchange differences are taken into account in arriving at the net movement in funds for the year.

2a Donations and legacies	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Institutional donors				
Norwegian Ministry of Foreign Affairs	741,487	-	741,487	925,107
Swedish International Development Cooperation Agency	1,755,227	-	1,755,227	1,923,443
Sub-total of Institutional donors	2,496,714	-	2,496,714	2,848,550
Other income				
Wellspring Philanthropic Fund	315,858	-	315,858	366,204
Ford Foundation	418,703	-	418,703	490,734
MacArthur Foundation	120,968	-	120,968	-
Open Society Foundation	205,397	-	205,397	123,177
Other voluntary income	551,735	-	551,735	99,293
Sub-total of Other donors	1,612,661	-	1,612,661	1,079,408
Total	4,109,375	-	4,109,375	3,927,958

All donations and legacies income received in 2023 and 2022 were unrestricted.

2b Income from charitable activities by donors	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Institutional donors				
Danish International Development Agency	-	-	-	-
European Commission	-	414,002	414,002	314,430
Global Affairs Canada	-	190,700	190,700	62,475
Netherlands Ministry of Foreign Affairs	-	46,811	46,811	84,877
UK Foreign, Commonwealth & Development Office	-	1,413,520	1,413,520	1,654,070
US Agency for International Development	-	-	-	503,013
US Department of State	-	4,770,195	4,770,195	3,591,839
Other Institutional donors	-	606,771	606,771	508,376
Sub-total of Institutional donors	-	7,441,999	7,441,999	6,719,080
Trusts and Foundations				
Ford Foundation	-	836,417	836,417	789,435
Hewlett Foundation	-	283,454	283,454	521,137
Luminate Foundation	-	129,587	129,587	167,459
MacArthur Foundation	-	319	319	-
Open Society Foundation	-	1,848,142	1,848,142	611,032
Other Trusts and Foundations	-	278,815	278,815	120,109
Sub-total of Trust and Foundations	-	3,376,734	3,376,734	2,209,172
Other donors				
Wellspring Philanthropic Fund	-	118,165	118,165	199,386
European Partnership for Democracy	-	209,664	209,664	12,487
Free Press Unlimited	-	115,595	115,595	-
National Endowment for Democracy	-	483,899	483,899	527,467
Stichting Hivos	-	239,672	239,672	402,947
Other donors	-	1,350,629	1,350,629	1,234,193
Sub-total of Other donors	-	2,517,624	2,517,624	2,376,480
Total	-	13,336,357	13,336,357	11,304,732

All income from charitable activities received in 2023 and 2022 was restricted.

3a Analysis of Expenditure (current year)

	Charitable activities										
	Cost of raising funds	Africa projects	Asia projects	Latin America projects	Law & Policy projects	Europe & Central Asia projects	Middle East & North Africa projects	Global projects	Governance costs	Head Office support costs	2023 Total
Staff costs (Note 5)	178,993	456,824	683,713	2,238,170	615,563	517,539	629,855	2,019,434	-	1,466,035	8,806,126
Grants to partners (Note 7)	-	96,532	811,402	16,679	-	1,419,002	21,271	1,003,227	-	-	3,368,113
Project expertise costs	-	35,625	244,953	106,081	5,500	3,010	271,049	108,014	-	14,375	788,607
Training, events & workshops	-	84,786	188,205	9,277	9,069	14,703	145,849	126,786	-	12,364	591,039
Media and publications	-	631	11,622	29,325	18,398	7,363	45,319	131,487	-	383,424	627,569
Project travel costs	4,571	42,285	73,575	352,632	31,557	100,475	107,515	226,576	-	97,775	1,036,961
Project support costs	487	26,687	27,537	784,759	8,298	76,385	55,231	29,212	-	389,624	1,398,220
Governance costs	-	2,308	3,375	11,332	-	-	2,029	-	109,041	-	128,085
Total Expenditure 2023	184,051	745,678	2,044,382	3,548,255	688,385	2,138,477	1,278,118	3,644,736	109,041	2,363,597	16,744,720
Support	57,638	147,103	220,164	720,717	198,218	166,654	202,821	650,282	-	2,363,597	-
Governance	2,659	6,786	10,157	33,249	9,145	7,688	9,357	30,000	109,041	-	-
Total expenditure 2023	244,348	899,567	2,274,703	4,302,221	895,748	2,312,819	1,490,296	4,325,018	-	-	16,744,720

3b Analysis of Expenditure (previous year)

	Charitable activities										
	Cost of raising funds	Africa projects	Asia projects	Latin America projects	Law & Policy projects	Europe & Central Asia projects	Middle East & North Africa projects	Global projects	Governance costs	Head Office support costs	2021 Total
Staff costs (Note 5)	168,574	473,870	666,580	2,060,603	442,142	611,209	547,941	2,162,080	-	1,481,937	8,614,936
Grants to partners (Note 7)	-	81,011	429,509	15,486	-	890,147	21,644	1,204,595	-	209	2,642,601
Project expertise costs	-	81,887	255,202	280,436	-	23,903	260,671	148,476	-	20,657	1,071,232
Training, events & workshops	-	169,456	51,092	5,861	40	8,715	77,519	17,762	-	7,906	338,351
Media and publications	-	605	34,313	61,699	10,612	32,856	127,228	177,135	-	297,917	742,365
Project travel costs	900	47,584	48,776	312,036	20,431	48,518	43,613	159,747	-	44,327	725,932
Project support costs	67	128,522	105,674	121,640	235	23,435	17,634	55,824	-	88,984	542,015
Governance costs	-	4,316	6,293	14,128	9,436	-	9,363	-	99,553	-	143,089
Total Expenditure 2022	169,541	987,251	1,597,439	2,871,889	482,896	1,638,783	1,105,613	3,925,619	99,553	1,941,937	14,820,521
Support	45,894	129,010	181,475	560,993	120,371	166,400	149,175	588,619	-	(1,941,937)	-
Governance	2,353	6,614	9,303	28,759	6,171	8,530	7,647	30,176	(99,553)	-	-
Total expenditure 2022	217,788	1,122,875	1,788,217	3,461,641	609,438	1,813,713	1,262,435	4,544,414	-	-	14,820,521

4 Net income for the year

This is stated after charging:

	2023	2022
	£	£
Depreciation	27,590	25,142
Operating lease rentals:		
Property	393,800	512,041
Equipment	-	-
Auditor's remuneration (excluding VAT):		
Audit	36,000	36,716
Other services	34,758	35,946
Losses/(gains) on foreign exchange	204,349	(424,787)

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	2,448,728	2,596,236
Social security costs	284,079	314,796
UK Employer's contribution to defined contribution pension scherr	193,814	202,508
Regional staff costs	3,528,538	3,258,943
Termination costs	-	28,548
Other staffing costs	2,350,967	2,213,905
	<u>8,806,126</u>	<u>8,614,936</u>

The following number of employees received employee benefits (excluding pension costs) during the year between:

	2023	2022
	No.	No.
£60,000 - £69,999	8	9
£70,000 - £79,999	6	7
£80,000 - £89,999	4	2
£90,000 - £99,999	2	1
£100,000 - £109,999	0	0
£110,000 - £119,999	0	0
£120,000 - £129,999	0	1
£130,000 - £139,999	1	0
	<u>1</u>	<u>0</u>

Included within Other staffing costs are fees payable to programme and non-programme consultants of £872,407 (2022: £876,130).

Total employee benefits including pension contribution and employer's national insurance for key management personnel were £828,109 (2022: £798,761).

Redundancy and termination payments totalled £nil in 2023 (2022: £28,548).

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2022: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represents the reimbursement of travel and subsistence costs totalling £6,769 (2022: £3,690) relating to attendance at International Board meetings.

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was:

	2023	2022
	No.	No.
Fundraising	3	3
Africa projects	23	25
Asia projects	35	28
Latin America projects	64	67
Law & Policy projects	10	10
Europe & Central Asia projects	10	10
Middle East & North Africa projects	16	15
Global projects	16	25
	<u>177</u>	<u>183</u>

7 Grants to partners

	2023 £	2022 £
ASEAN Parliamentarians for Human Rights	31,925	-
Cambodian Center for Human Rights	25,678	-
Derechos Digitales	23,606	-
Free Press Unlimited	131,074	-
Fundación Karisma	92,996	45,866
Fundacion Universidad de Palermo	58,363	85,162
International Centre for Not-for-Profit Law (INCL)	378,760	344,527
International Commission of Jurists	269,361	175,615
Internews Europe	264,316	388,897
Modern Journalism Development Centre	-	43,456
Open Net	77,638	65,579
Rights for Justice Foundation	69,249	47,797
Stichting Hivos	218,025	325,345
Small grants	350,017	433,229
Confidential partners	1,377,104	687,128
	<u>3,368,112</u>	<u>2,642,601</u>

Small grants include grants to partners below £25,000 in the year.

Confidential partners are organisations which need to remain anonymous due to the sensitive nature of their work.

8 Related party transactions

None.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and applied for charitable purposes.

10 Fixed assets

	Computer equipment £	Office equipment £	Fixtures & Fittings £	Total £
<u>The group</u>				
Tangible fixed assets				
Cost or valuation				
At the start of the year	177,126	154,456	63,391	394,973
Additions in the period	20,631	2,174	-	22,805
Revaluation of foreign currency asset	(1,164)	(11,309)	-	(12,473)
At the end of the year	<u>196,593</u>	<u>145,321</u>	<u>63,391</u>	<u>405,305</u>
Depreciation				
At the start of the year	148,987	113,053	3,170	265,210
Charge for the period	8,875	6,037	12,678	27,590
Revaluation of foreign currency asset	(366)	(9,670)	-	(10,036)
At the end of the year	<u>157,496</u>	<u>109,420</u>	<u>15,848</u>	<u>282,764</u>
Net book value at the end of the year	<u>39,097</u>	<u>35,901</u>	<u>47,543</u>	<u>122,541</u>
Net book value at the start of the year	<u>28,139</u>	<u>41,403</u>	<u>60,221</u>	<u>129,763</u>
<u>The charity</u>				
Tangible fixed assets				
Cost or valuation				
At the start of the year	140,601	55,050	63,391	259,042
Additions in the period	4,677	128	-	4,805
Revaluation of foreign currency asset	(1,164)	(1,631)	-	(2,795)
At the end of the year	<u>144,114</u>	<u>53,547</u>	<u>63,391</u>	<u>261,052</u>
Depreciation				
At the start of the year	116,856	44,278	3,170	164,304
Charge for the period	1,174	1,817	12,678	15,669
Revaluation of foreign currency asset	(366)	(876)	-	(1,242)
At the end of the year	<u>117,664</u>	<u>45,219</u>	<u>15,848</u>	<u>178,731</u>
Net book value at the end of the year	<u>26,450</u>	<u>8,328</u>	<u>47,543</u>	<u>82,321</u>
Net book value at the start of the year	<u>23,745</u>	<u>10,772</u>	<u>60,221</u>	<u>94,738</u>

11 Subsidiary undertaking -
ARTICLE 19 Mexico and Central America (Campaña Global por la libertad de expresion)

	2023 £	2022 £
Incoming resources		
Turnover	2,059,995	2,241,333
Income from ARTICLE 19	68,748	-
Expenditure	<u>(2,193,059)</u>	<u>(1,623,030)</u>
Total incoming resources for the year	<u>(64,316)</u>	<u>618,303</u>
Funds held		
Total funds brought forward	2,279,649	1,661,346
Total incoming resources for the year	<u>(64,316)</u>	<u>618,303</u>
Total funds carried forward	<u>2,215,333</u>	<u>2,279,649</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	2,334,996	2,370,870
Liabilities	<u>(119,663)</u>	<u>(91,221)</u>
Funds	<u>2,215,333</u>	<u>2,279,649</u>

Amounts owed from the parent undertaking are shown in note 15.

12 Subsidiary undertaking -
ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil)

	2023 £	2022 £
Incoming resources		
Turnover	961,949	805,814
Income from ARTICLE 19	104,117	140,433
Expenditure	<u>(1,141,018)</u>	<u>(1,308,877)</u>
Total incoming resources for the year	<u>(74,952)</u>	<u>(362,630)</u>
Funds held		
Total funds brought forward	84,626	447,256
Total incoming resources for the year	<u>(74,952)</u>	<u>(362,630)</u>
Total funds carried forward	<u>9,674</u>	<u>84,626</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	124,431	166,871
Liabilities	<u>(114,754)</u>	<u>(82,242)</u>
Funds	<u>9,677</u>	<u>84,629</u>

Amounts owed from the parent undertaking are shown in note 15.

ARTICLE 19
Notes to the financial statements
For the year ended 31 December 2023

13 Subsidiary undertaking -
ARTICLE 19 Eastern Africa

	2023 £	Restated 2022 £
Incoming resources		
Turnover	304,720	368,674
Income from ARTICLE 19	186,700	220,929
Expenditure	(508,697)	(728,440)
Total incoming resources for the year	<u>(17,277)</u>	<u>(138,837)</u>
Funds held		
Total funds brought forward	39,336	178,173
Total incoming resources for the year	(17,277)	(138,837)
Total funds carried forward	<u>22,059</u>	<u>39,336</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	123,405	176,472
Liabilities	(101,345)	(137,136)
Funds	<u>22,060</u>	<u>39,336</u>

Amounts owed from the parent undertaking are shown in note 15.

14 Subsidiary undertaking -
ARTICLE 19 Netherlands

	2023 £	2022 £
Incoming resources		
Turnover	1,907,084	540,641
Income from ARTICLE 19	-	-
Expenditure	(1,253,764)	(619,508)
Total incoming resources for the year	<u>653,320</u>	<u>(78,867)</u>
Funds held		
Total funds brought forward	30,887	109,754
Total incoming resources for the year	653,320	(78,867)
Total funds carried forward	<u>684,207</u>	<u>30,887</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	886,140	129,286
Liabilities	(201,933)	(98,400)
Funds	<u>684,207</u>	<u>30,886</u>

Amounts owed from the parent undertaking are shown in note 15.

15 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2023 £	2022 £
Gross income	11,852,416	11,172,105
Result for the year	<u>204,235</u>	<u>243,976</u>

ARTICLE 19
Notes to the financial statements
For the year ended 31 December 2023

16 Debtors

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	554,443	457,261	551,835	457,261
Prepayments	204,755	149,638	164,901	124,333
Accrued income	205,690	405,500	93,393	350,926
Other debtors	31,206	30,218	17,418	27,321
Intercompany	-	-	217,185	-
	996,094	1,042,617	1,044,732	959,841

17 Creditors: amounts falling due within one year

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	392,432	486,212	307,742	484,791
Taxation and social security	327,556	333,879	260,716	264,255
Pension contributions due	24,047	35,049	22,022	31,370
Deferred income	29,268	29,268	29,268	29,268
Accruals	(45,749)	100,341	(49,401)	83,761
Other creditors	621,351	524,560	458,048	382,656
Intercompany	-	-	-	(77,391)
	1,348,905	1,509,309	1,028,395	1,198,710

18 Deferred income

Deferred income consists of a balanced owed from ARTICLE 19 Eastern Africa to ARTICLE 19

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Balance at the beginning of the year	29,268	29,268	29,268	29,268
Income deferred in the year	-	-	-	-
Amount released to income in the year	-	-	-	-
Balance at the end of the year	29,268	29,268	29,268	29,268

19 Pension scheme

The charity has a defined contribution pension scheme with Scottish Widows for UK employees.

The assets of the scheme are held separately from those of the charity in an independently administered fund with Scottish Widows.

The pension costs represents contributions payable by the charity to the fund in the year and amounted to £193,814 (2022: £202,508) (see note 5).

Contributions totalling £24,047 (2022: £22,218) were payable to the fund at the balance sheet date and are included in creditors (see note 17).

20a Analysis of group net assets between funds - current year

	General			Total funds
	unrestricted	Designated	Restricted	
	£	£	£	£
Fixed assets	-	122,541	-	122,541
Net current assets	1,263,567	-	5,254,036	6,517,603
Net assets at the end of the year	1,263,567	122,541	5,254,036	6,640,144

20b Analysis of group net assets between funds - prior year

	General			Total funds
	unrestricted	Designated	Restricted	
	£	£	£	£
Fixed assets	-	129,763	-	129,763
Net current assets	997,342	-	4,812,027	5,809,369
Net assets at the end of the year	997,342	129,763	4,812,027	5,939,132

21a Movement in group funds - current year

	At 1 January 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2023 £
Restricted funds:					
	-	-	(4,202)	-	(4,202)
Africa projects	(49,858)	501,530	(393,284)	-	58,388
Asia projects	284,301	2,110,721	(2,037,375)	-	357,647
Latin America projects	2,236,653	2,774,522	(2,876,864)	(614,131)	1,520,180
Law & Policy projects	(392,215)	181,498	(403,473)	-	(614,190)
Europe & Central Asia projects	(38,389)	2,463,410	(2,109,591)	-	315,430
Middle East & North Africa projects	486,796	1,205,409	(1,222,579)	-	469,626
Global Thematic projects	2,284,739	4,099,267	(3,335,425)	102,576	3,151,157
Total restricted funds	4,812,027	13,336,357	(12,382,793)	(511,555)	5,254,036
Unrestricted funds:					
Designated funds: fixed asset fund	129,763	-	(7,222)	-	122,541
General funds	997,342	4,109,374	(4,354,704)	511,555	1,263,567
Total unrestricted funds	1,127,105	4,109,374	(4,361,926)	511,555	1,386,108
Total funds	5,939,132	17,445,731	(16,744,719)	-	6,640,144

21b Movement in group funds - prior year

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
Restricted funds:					
Africa projects	78,155	429,036	(557,049)	-	(49,858)
Asia projects	526,768	1,317,890	(1,560,357)	-	284,301
Latin America projects	2,132,791	2,834,565	(2,730,703)	-	2,236,653
Law & Policy projects	(313,209)	222,188	(301,194)	-	(392,215)
Europe & Central Asia projects	(46,083)	1,512,553	(1,504,859)	-	(38,389)
Middle East & North Africa projects	303,468	1,298,755	(1,115,427)	-	486,796
Global Thematic projects	2,072,914	3,689,745	(3,477,920)	-	2,284,739
Total restricted funds	4,754,804	11,304,732	(11,247,509)	-	4,812,027
Unrestricted funds:					
Designated funds: fixed asset fund	66,758	96,931	(33,926)	-	129,763
General funds	705,401	3,831,027	(3,539,086)	-	997,342
Total unrestricted funds	772,159	3,927,958	(3,573,012)	-	1,127,105
Total funds	5,526,963	15,232,690	(14,820,521)	-	5,939,132

Purpose of restricted funds

Represents funds received from donors relating to agreed projects. The funds will cover expenditure planned for the following financial year. The split of the restricted funds represents the location where expenditure has taken place, but not necessarily which ARTICLE 19 entity signed the grant agreement.

The restricted balances which are in deficit in 2023 is due to spending on grants where the income is not due from the donor until 2023, and/or income recognised under *Global Thematic projects* while expenditure is incurred across different teams.

Purpose of designated funds

The designated fund is matched against the net book value of the fixed assets of the charity, which are not readily realisable.

22 Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income for the reporting period (as per the statement of financial activities)	701,012	412,169
Depreciation charges	27,590	25,142
Foreign exchange (gains)/losses	204,349	(424,787)
(Increase)/decrease in debtors	46,523	243,659
Increase/(decrease) in creditors	(160,404)	51,279
Net cash provided by operating activities	819,070	307,462

23 Analysis of group cash and cash equivalents

	At 1 January 2023 £	Cash flows £	Other changes £	At 31 December 2023 £
Cash in hand	568	2,745	-	3,313
Cash at bank	6,275,491	591,612	-	6,867,103
Total cash and cash equivalents	6,276,059	594,357	-	6,870,416

24 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

	Property		Equipment	
	2023 £	2022 £	2023 £	2022 £
Less than one year	133,394	136,226	-	-
One to five years	260,406	375,815	-	-
	393,800	512,041	-	-

25 Legal status of the charity

The charity is a company limited by guarantee and has no share capital.
The liability of each member in the event of winding up is limited to £1.

26 Income from UK Foreign, Commonwealth & Development Office

Project name	Project identifier	Project code	Income recognised	Cash received	Income recognised	Cash received
			2023 £	2023 £	2022 £	2022 £
Protecting Rights, Openness and Transparency Enhancing Civic Transformation (PROTECT)	GB-CHC-1148404-GB-CHC-327421-DFID-PROTECT	06622	1,413,520	1,416,180	1,633,709	1,658,265
Protecting Independent Media for Effective Development (PRIMED) (Consortium led by BBC Media Action)	GB-CHC-327421-2019-6696-PRIMED	06696	-	-	-	-
Supporting independent civil society and media to defend the fundamental freedoms of expression and assembly in Belarus		06746	-	-	-	-
Speech is not a Crime		06768	-	-	-	-
ECHMIL - Ensuring Communal Harmony through Media Information Literacy		06817	-	-	20,361	-
			1,413,520	1,416,180	1,654,070	1,658,265

27 Income from Swedish International Development Cooperation Agency	2023	2023	2022	2022
	Total	Total	Total	Total
	SEK	£	SEK	£
Income received	24,000,000	1,755,227	24,000,000	1,923,443
	24,000,000	1,755,227	24,000,000	1,923,443
28 Income from The Norwegian Ministry of Foreign Affairs	2023	2023	2022	2022
	Total	Total	Total	Total
	NOK	£	NOK	£
Income received	10,000,000	741,487	11,000,000	925,107
	10,000,000	741,487	11,000,000	925,107
29 Post balance sheet events				
None				

ARTICLE 19

England & Wales - Charity number 327421

Accounts



ARTICLE 19

Report and Financial Statements

31 December 2022

Company number: 2097222

Charity number: 327421

ARTICLE 19

Abbreviations

For the year ended 31 December 2022

Abbreviations

AI	artificial intelligence
AtI	access to information
CSO	civil society organisation
DMA	Digital Markets Act
DNS	Domain Name System
FGPC	Finance and General Purposes Committee
FoE	freedom of expression
GxR	<i>Global Expression Report</i>
HR	human resources
HRD	human rights defender
HRIA	human rights impact assessments
LGBTQI+	lesbian, gay, bisexual, transgender, queer, and intersex
MENA	Middle East and North Africa
MIL	media and information literacy
MoU	memorandum of understanding
NSG	Noncommercial Stakeholder Group
OHCHR	Office of the High Commission of Human Rights
SLAPPs	strategic lawsuits against public participation
SORP	Statement of Recommended Practice
UNESCO	UN Educational, Scientific and Cultural Organization
UNHRC	UN Human Rights Commission

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

The Trustees, who act as the Directors of the Company for the purposes of the Companies Acts and as Trustees for charity law purposes, submit their annual report and the financial statements of ARTICLE 19 for the year. This includes a strategic report. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP) applicable to charities preparing their accounts in accordance with Financial Reporting Standard (FRS) 102.

Statement of charitable objectives

In setting ARTICLE 19's programme each year, ARTICLE 19 has regard to the Charity Commission's general guidance on public benefit. The Trustees review the programmes undertaken by ARTICLE 19 to ensure that they fall within the Charity's charitable objectives and aims.

ARTICLE 19's objectives are to educate the public and protect freedom of expression, access to information, and related rights throughout the world, particularly as defined in Article 19 of the Universal Declaration of Human Rights and in international and regional human rights law. The organisation works to achieve its charitable objectives in two ways:

- (1) through direct delivery, especially in relation to work in areas where it has its own staff; and
- (2) through working with partner organisations, including the provision of financial and capacity support.

A note on partnerships

Work carried out by partner organisations is especially useful in jurisdictions where ARTICLE 19 has no established infrastructure for managing staff and operations or where partners provide knowledge and skills that complement ARTICLE 19's own international comparative perspective. Partnership also assists in maximising the number of beneficiaries reached. In turn, partnership has both defined and strengthened ARTICLE 19's effectiveness and legitimacy.

ARTICLE 19 only works with trusted national counterparts with good financial monitoring systems in place. All partners sign a Memorandum of Understanding (MoU) with ARTICLE 19 on financial procedures to be followed. ARTICLE 19 seeks to conduct a due diligence assessment prior to signing any MoU with implementing partners assessing their governance and internal controls measures. Any improvements identified are included in the MoUs and ARTICLE 19 aims to provide organisations with capacity building in those areas, as needed. ARTICLE 19 requires partners to be fully accountable to ARTICLE 19 for their income and expenditure transactions as part of their financial management.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Vision and mission

ARTICLE 19's **vision** is for a world in which all people, everywhere, can freely express themselves and engage in public life without fear or discrimination.

In our digital era, ARTICLE 19 is an international think-do organisation that propels the freedom of expression movement locally and globally to ensure that all people realise the power of their voices. Together with our partners, we:

- **Think** - by developing cutting-edge research and legal and policy analysis to drive change in the world.
- **Do** - by leading work on the frontlines of expression through our regional offices and reinforcing positive change on the ground.
- **Propel** change by sparking innovation in the global freedom of expression movement through our research, campaigns, and advocacy.

Global Objectives and Activities

Under the auspices of our charitable objects, and following the end of our six-year strategy (*The Expression Agenda*), ARTICLE 19 developed a new strategy called *The Power of Our Voices* which covers the period 2022–25. The new strategy was approved by our International Board in December 2021. This report of the Trustees covers the activities of the organisation during the first year of the strategy.

Since 2018, ARTICLE 19's *Global Expression Report (GxR)* has examined trends in our right to freedom of expression and information – globally, regionally, and nationally. The report is unique in that it provides a concrete measure and quantifiable perspective on expression: from posting online to protesting, investigating, and accessing the information needed to keep leaders accountable. Through the *GxR* metric we have been able to track freedom of expression across 161 countries, using 25 indicators, to create a score between 0 and 100 for every country. This score places each country in an expression category: Open, Less Restricted, Restricted, Highly Restricted, or Crisis. The [Global Expression Report 2022](#) found that worldwide:

- 80% of us have less freedom of expression than we had a decade ago. That's more than 6 billion people in more than 80 countries.
- Only 13% of people now live in Open countries – fewer than at any time this century so far.
- In the last year, the number of people who experienced declines in their freedom of expression (363 million) was more than twice the number who experienced advances (165 million).

For the next four years the organisation is working to achieve impact across four global objectives, three of which are programmatic and the fourth concerns operational change. These objectives have been set in response to our strategic assessment of the external world, where we see a global inflection point where attacks on freedom of expression are driving a decline in democracy and human rights. While youth-led movements have opened more avenues for expression, it remains the case that those people in the most vulnerable contexts experience the greatest exclusion. That is why diversity, equality, and inclusion are at the heart of our strategy – indeed, they are the lens through which we see freedom of expression.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

What follows is a high-level summary of the objectives:

Global Objective 1: Digital spaces, governance, services, and technologies will be rooted in human rights and enable the diversity of human experience.

ARTICLE 19 pioneered the consideration of human rights in the infrastructure of the internet. Our digital work includes people who are often left out of tech discussions, like women, LGBTQI+ people, and activists from the Global South. With these partners, we will work to define a new internet era – one that respects our freedom of expression and reflects the diversity of human experience.

We will:

- **counter disinformation** and improve media literacy
- **challenge mass surveillance** and demand a ban on biometrics
- **strengthen legislation** to keep our data private from governments and Big Tech

Global Objective 2: More inclusive, protected, and resilient communities and individuals feel free to express themselves in public and media.

Progress is often instigated by the people who bear the brunt of government and corporate repression. When they bravely speak out to expose injustice and demand racial, gender, or economic equality, they make things better for all of us. ARTICLE 19 will amplify the voices of those who are the most vulnerable and systemically discriminated against.

We will work with:

- **communities at risk:** human rights defenders, activists, and political dissidents, women, indigenous and racialised people, migrants, religious and ethnic minorities, and LGBTQI+ communities and diaspora
- **infomediaries:** journalists, social communicators, whistleblowers, media workers, and independent and community media outlets – particularly those reporting on corruption, human rights, and the environment
- **civil society, community networks, and social movements:** particularly youth, women, minority groups, and those fighting corruption and defending the environment – especially in rural and remote areas

Global Objective 3: Accurate and reliable data and information are publicly accessible, and must empower individuals to seize their rights.

ARTICLE 19 is a thought leader in developing cutting-edge legal analysis, policies, and standards to protect freedom of expression around the world. Wherever decisions affecting people's lives are made – whether at the international, regional, or national level – we will advocate to make sure their voices are heard. We will develop policies on new areas impacting freedom of expression, including:

- infrastructure;
- pluralism and diversity online;
- state propaganda; and
- disinformation.

And we will ramp up our empirical research, building the evidence base to shape international standards and

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

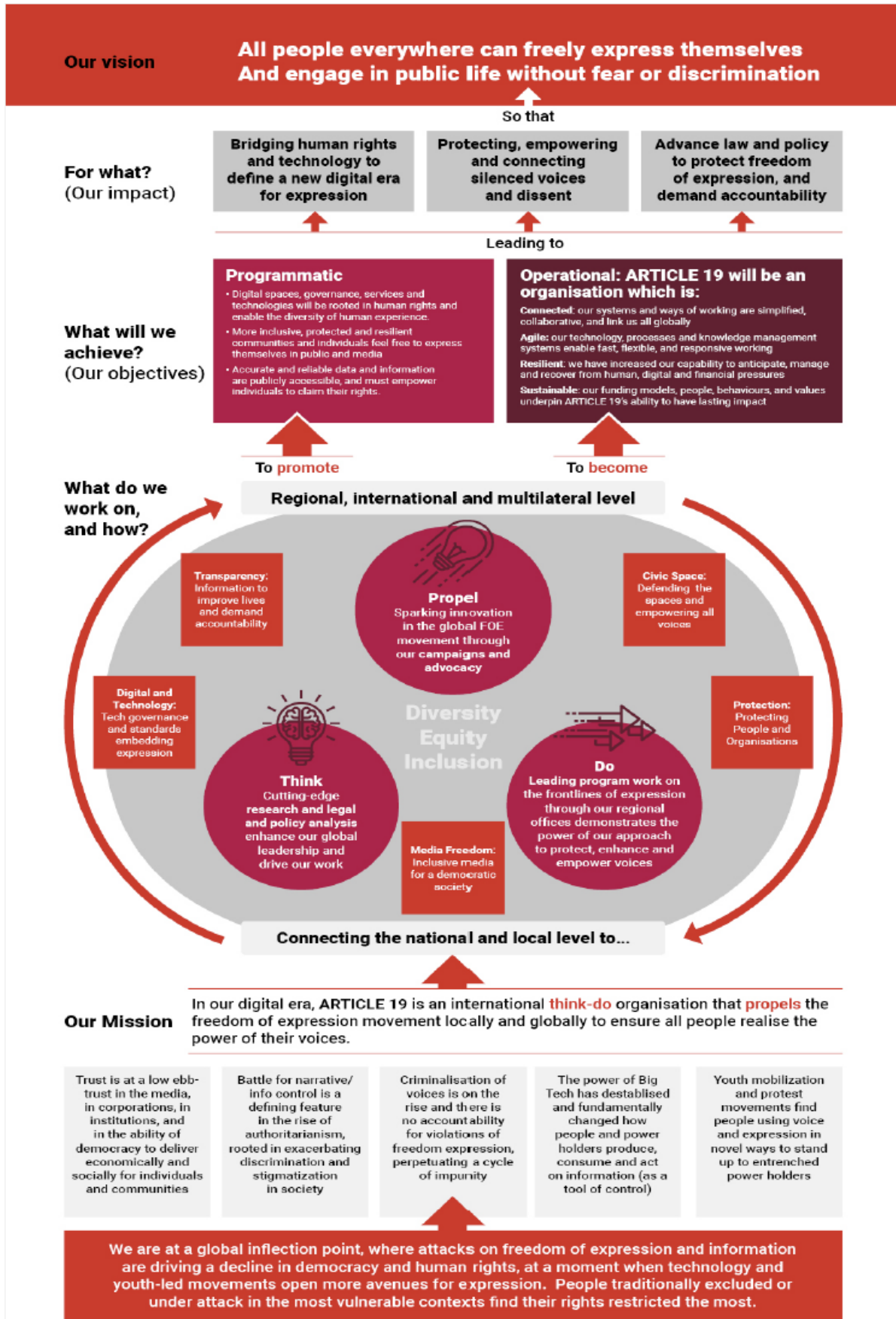
tailor national solutions.

Global Objective 4: ARTICLE 19 will be an organisation that is connected, agile, resilient, and sustainable.

So that ARTICLE 19 is able to effectively and efficiently deliver its strategic goals our focus is on four interrelated areas of organisational strengthening:

- **Connected:** Simplifying our communication systems, structures, and ways of working to enable easy collaboration, both externally and internally.
- **Agile:** Ensuring our technology, processes, and knowledge management systems are being used efficiently to enable faster, more flexible, and more effective working.
- **Resilient:** Increasing our capability – humanly, digitally, and financially – to anticipate threats so that we are better placed to manage and recover from the impacts of sudden shocks.
- **Sustainable:** Ensuring funding and financial costing models, infrastructure, people, and organisational values and behaviours underpin ARTICLE 19's long-term stability and enhance its ability to have future impact.

A schematic of our theory of change can be seen below, and our strategy document is available as a PDF download [here](#).



ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Achievements and performance against objectives

Despite the crises the world faced in 2022, ARTICLE 19 made significant strides towards achieving the objectives set out in the new strategy. Teams across the organisation showed outstanding resilience, creativity, and tenacity in pushing back against authoritarianism, speaking up for free expression, and stepping up as leaders of the global freedom of expression movement:

- In just the first few months of the protests in Iran following the death of Mahsa (Jhina) Amini, we immediately acted to protect the data and privacy of over 500 arrestees, ensuring they stayed safe and could stay in touch with loved ones.
- During the turbulent election season in Brazil, ARTICLE 19 helped to maintain voters' confidence in the electoral process, and more people registered to vote than in any other election in the country's history.
- In Europe, our years of advocacy contributed to a new Digital Markets Act that will help rebalance power in digital markets and end many of Big Tech's harmful practices, as well as a new initiative to address the increasing prevalence of legal harassment against journalists (strategic lawsuits against public participation, or SLAPPs).

Below, we provide highlights of our international and regional offices' impact against each of our strategic goals and outcomes. Full details of ARTICLE 19's achievements in 2022 can be found in our [Annual Report](#). We continue to manage our performance against the Global Objectives. Our work is both challenging and complex, and we try to articulate the key wins in the sections below, along with the challenges we have met and seen.

GLOBAL OBJECTIVE ONE: Digital spaces, governance, services, and technologies will be rooted in human rights and enable the diversity of human experience.

Sub goal 1.1 concerns improving the resilience of digital spaces, services, and technologies against blocking, filtering, and throttling freedom of expression and access to information.

At the international level we:

- Continued to participate and lead work at the Internet Corporation for Assigned Names and Numbers (ICANN), ensured ARTICLE 19 was able to successfully influence policy and position concerning the Domain Name System (DNS) thereby continuing to ensure rights respecting choices are embedded in the solutions of key working groups.
- And at the UN, ARTICLE 19 continued to raise instances of internet shutdowns, blocking, filtering, and throttling, for example in the context [of Myanmar](#). Following our intensive joint advocacy with Hong Kong Watch, the UN Human Rights Committee also recommended that Hong Kong repeal its damaging National Security Law in its entirety: a recommendation we strongly pushed for.

At the regional level our teams in:

- Bangladesh, continued to advocate against the Digital Security Act of 2018, which has been widely misused to restrict press freedom and harass journalists. In early 2022, immediately after we submitted a legal analysis of the Act to the UN representative in Bangladesh, a government minister publicly recognised that the Act was being abused and announced that a committee would be formed to investigate it.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

- Kenya [successfully advocated](#) for parliament to withdraw damaging amendments to the Copyright Act in their entirety.
- Southeast Asia teams contributed to the successful delay, postponement, or repeal of restrictive cybercrime laws in Cambodia, Myanmar, and the Philippines.

Sub goal 1.2 concerns the safeguarding of digital spaces to protect people and communities, with a focus on those that have been systematically discriminated against.

At the international level:

- ARTICLE 19 has been setting the agenda on this issue. In 2022, we gave evidence to the European Parliament on the need to prohibit emotion recognition technology under the EU Artificial Intelligence Act. We provided members of the Greens/European Free Alliance party with ethical, technical, legal, and scientific arguments for banning this technology and assuaged their concerns about legitimate use cases (including medical cases). This led to the EU committees voting to ban the use of emotion recognition in May this year.

At the regional level our teams in:

- Brazil: In May 2022, a judge in São Paulo ruled that the city's metro – which over 4 million people use every day – must stop using facial recognition technology. This ruling was a victory for ARTICLE 19; we had launched a lawsuit and coordinated a civil society campaign against the use of the technology. However, in November 2022, following an organised resistance to the judgment by supporters of Jair Bolsonaro, Governor Rodrigo Garcia inaugurated a facial recognition system on the metro anyway. As this shows, human rights gains are often one step forward, two steps back.
- South Korea: Back in 2016, ARTICLE 19 partner the Open Net Foundation revealed that telecommunications companies in South Korea were undertaking mass surveillance and began legal proceedings to challenge them. We submitted an amicus brief in the case, criticising the failure of the Telecommunications Business Act to protect the freedom of expression and privacy of people in South Korea. On 21 July 2022, South Korea's Constitutional Court ruled, in line with our recommendations, that the law must be amended to make user notification mandatory before the end of 2023.
- Working on Iran: For two years, the Islamic Republic of Iran has attempted to pass a draconian 'User Protection Bill' to further throttle people's access to the internet across the country. ARTICLE 19 led a coalition of over 50 human rights organisations in a high-profile campaign against the bill, which attracted widespread media attention – even in state-affiliated Iranian media – and millions of viewers. In 2022, our campaigning contributed to the bill being side-lined in Parliament.

Sub goal 1.3 concerns the creation of inclusive digital spaces and the provision of meaningful choices to the people and communities in vulnerable contexts or who are systematically discriminated against.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

At the international level we:

- secured resolutions on connectivity at the International Telecommunications Union (ITU) that acknowledged – for the first time – the importance of complementary access solutions. This was a significant achievement because dominant providers often see small community providers as rogue operators. ARTICLE 19 had to demonstrate that profit cannot be the only motive for connecting people and communities in rural, remote, and vulnerable contexts to the internet.
- worked with community implementers to establish their needs and priorities, and how we can best support them – locally, regionally, and internationally. The result of this process was a new approach, Local to Global – and Back, which will guide our Digital team's work over the next four years. As part of this work, we held workshops in Mexico, Brazil, Eastern Africa, and Asia-Pacific for local civil society organisations (CSOs), building their capacity to engage with infrastructure providers.

At the regional level our teams in:

- Kenya became the first CSO to ever participate in a meeting of the Africa Top Level Domains Organization, where we secured a commitment from the Kenya NIC – the internet registry for the .ke and .africa domains – to conduct human rights impact assessments of their operations and policies. This was a crucial first step towards normalising the consideration of human rights among not only global but also regional and local internet infrastructure providers.
- MENA published [new research](#) revealing how evidence illegally scraped from LGBTQI+ people's digital devices enables law enforcement in Egypt, Lebanon, and Tunisia to identify, harass, and prosecute them. ARTICLE 19 used the report in our advocacy throughout 2022. Published in March 2022 one of the results included WhatsApp – which 100% of research participants reported law enforcement using as a source of evidence – introduced new safety features to protect LGBTQI+ people. We also worked with Grindr, Google, Meta, and Microsoft to encourage broader adoption of harm-reduction measures and look forward to continuing this work in 2023.
- Working on Iran and specifically on Islamic Republic of Iran's new tactics of digital repression (preventing people in the country from accessing foreign platforms), we worked with Meta throughout 2022 on solutions that would enable access to Instagram and WhatsApp, the country's most popular platforms. Based on our recommendations and advocacy, Instagram Lite – a new, smaller version of Instagram that requires less bandwidth and evades the regime's censorship – was launched in February 2022 and remained in the top ten downloads in the Android app store in Iran for 10 weeks. WhatsApp also announced it would enable access to its platform via proxy servers so that people in Iran can bypass shutdowns. ARTICLE 19's advocacy throughout 2022 was instrumental to this decision, which was launched in January 2023 to widespread media coverage (including in the BBC, *The Washington Post*, and Wired).

Sub goal 1.4: concerns the need for transparent digital content moderation based on international standards of freedom of expression:

At the international level:

- ARTICLE 19's efforts to ensure that social media platforms, and governments do not restrict users' rights continued apace in 2022, as did our calls for regulators to tame the excessive power of the few huge companies that own the platforms. We advanced [our policy positions](#) in our responses to proposals from Australia, the UK, and UNESCO and worked with stakeholders to share our ideas throughout the year. And there are promising signs that the seeds we have sown are taking root, as in the EU's Digital Markets Act (see below).

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

- In 2022, as part of our [#SocialMedia4Peace project](#), ARTICLE 19 launched new research investigating content moderation on major platforms in three post-conflict countries: Bosnia and Herzegovina, Indonesia, and Kenya. Our research found that social media companies do not listen to local communities and fail to consider local context, which can increase polarisation and the risk of violence. ARTICLE 19 proposed a solution: local coalitions on freedom of expression and content moderation. We are now working to establish these coalitions on the ground. ARTICLE 19 staff were interviewed about #SocialMedia4Peace on the '[Tech Policy Press](#)' podcast, expanding our reach and testifying to the interest our research generated.

At the regional level our teams in:

- Europe worked on the Digital Markets Act (DMA) and Digital Services Act in 2022 adopted by The European Union. These two landmark laws that (if properly enforced) will help to rebalance power in digital markets, increase consumer protection and choice, and end many of Big Tech's harmful practices. ARTICLE 19 played a lead role in advocacy around the DMA, resulting in the final Act reflecting many of our recommendations. We are now focused on ensuring it is effectively enforced, as well as on platform-regulation measures in other regions, e.g. Latin America.
- Working on Iran ARTICLE 19 [exposed](#) the growing problem of platforms removing content relating to protests in Iran, in 2021. We found hundreds of instances of Meta censoring the phrase 'marg bar Khamenei' ('death to Khamenei', Iran's Supreme Leader), including removing content that provided crucial documentation of gross human rights violations. We argued that, given the context, the phrase should not be considered incitement to violence but protected as free expression. In 2022, as a result of our advocacy, Meta's Oversight Board [ruled](#) to allow users of its platforms to post content featuring the phrase.

Sub goal 1.5: concerns accountable digital oversight mechanisms that are transparent, accountable, inclusive, and respectful of human rights.

At the international level: ARTICLE 19's Digital team secured a commitment from the NSG to implement a Human Rights Impact Assessment (HRIA) of their organisational processes. They completed a first draft of their HRIA in December. An HRIA is a process that seeks to understand any adverse effects a business might have on human rights and provide recommendations to address these. It can be a long process to get an agreement to conduct an assessment, and it takes a year or more to conduct one.

A key challenge under this work is lack of funding: while we had plans for projects, they did not receive funding. Additionally, an HRIA takes over a year to complete.

GLOBAL OBJECTIVE TWO: More inclusive, protected, and resilient communities and individuals feel free to express themselves in public and media.

Sub goal 2.1: concerns enabling an inclusive and safe environment where communities, civil society, and individuals are mobilised to strengthen international standards and their implementation in national legislation and policies, in particular related to civic space, media freedom, and protection.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

At the international level:

- In 2022, 35 international standards and national laws and policies adopted ARTICLE 19's policy positions and recommendations to create an inclusive and safe environment for civil societies around the world.
- A major success in 2022 was the adoption of a new resolution on the safety of journalists at the UN Human Rights Council. ARTICLE 19 worked closely with core group members to ensure that several new and emerging issues were addressed in the text. As a result, the final resolution included the [majority of ARTICLE 19's recommendations](#) – and, crucially, it became the first UN resolution to address SLAPPs (lawsuits brought by powerful politicians and wealthy businesspeople to harass or silence journalists who expose their wrongdoings). It also included strong new language on protests, defamation, investigating attacks against journalists, and other key issues.

At the regional level our teams in:

- Europe: published [research](#) investigating SLAPPs across Europe. With our partners, we successfully used this research to advocate for an EU-wide directive. In April, the European Commission introduced an [anti-SLAPP initiative](#) that included the core recommendations we had advocated for.
- Bangladesh saw progress on the murder of two leading journalists in 2012. In 2022 ARTICLE 19 submitted this case to the UN Special Procedures resulting in five UN Special Rapporteurs released a [statement](#) demanding immediate investigation, justice, accountability, and an end to impunity. This attracted significant media coverage in Bangladesh, helping to keep the issue in the public eye. We also used this experience to develop and publish [new guidelines](#) on how journalists, rights defenders, and CSOs can similarly engage with these UN experts in their advocacy.

Sub goal 2.2: concerning improved and stronger capacity for protection of CSOs, media, lawyers, journalists, communicators, and HRDs.

At the international level: we launched a new project, [Equally Safe](#), to help civil society, journalists, researchers, and policymakers adopt an intersectional feminist approach for the benefit of the most marginalised women journalists. The project included [new global research](#); six country case studies from Latin America and South Asia; [three practical guidelines](#) to help CSOs take an intersectional feminist approach in their work; and a [guide](#) on states' obligations to protect women journalists. A European Parliament [report](#) recommended that EU institutions implement our approach, and our research findings were reflected in a [document](#) that will inform the implementation of the UN Plan of Action on the Safety of Journalists.

At the regional level our teams provided some sort of support (emergency, legal, mental, and/or equipment) 228 times to those who needed protection assistance. One example from Senegal is Pape Ale Niang, one of a number of investigative journalists who was [imprisoned](#) for criticising the government. He published an article on judicial proceedings against the main opposition leader and was arrested on 'false information' charges in early November.

ARTICLE 19 West Africa provided research and analysis on how this misuse of disinformation legislation threatens FoE in Senegal. Additionally, the team presented a detailed [memorandum](#) to diplomatic

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

representatives in Senegal and at a press conference. This resulted in Pape being released (along with two other HRDs who were also detained for 'broadcasting false news'). However, they remain under judicial control. This collaboration between ARTICLE 19 West Africa and other CSOs has shown that they can push back against the state, which will hopefully help to prevent further arrests.

Sub goal 2.3: concerns claiming the space for expression for communities, CSOs and individuals, who face systemic discrimination.

At the international level:

- ARTICLE 19 participated in five global networks on the safety of journalists to reinforce coordination and collaboration and to leverage the work of civil society globally continuing to ensure we remain a vital voice in decision making bodies and influence change
- In September 2022, the UN Human Rights Council adopted a new resolution creating a UN Special Rapporteur on Russia. Along with other civil society colleagues, ARTICLE 19 had been pushing for this continuously, including through public statements and taking part in the negotiations on the resolution. This is the first time that a human rights monitoring mechanism has been created for one of the permanent members of the UN Security Council, and is a step towards empowering civil society in Russia to speak up against violations of FoE at the international level.

At the regional level our teams in Southeast Asia trained 126 people on FoE issues including a training session on FoE and countering hate speech at a university in Malaysia. This challenged participants' perspectives and resulted in a multiplier effect, with students creating content to spread the message among their peers. One commented: 'Overall, this training and the entire process of educating myself within the campus has most definitely given me a greater sense of understanding towards the realities that beset the world. However, it has also given me a great sense of hope in seeing that there are people who care and want to make a change.'

Sub goal 2.4: Increased knowledge of freedom of expression and media freedom, through media and information literacy (MIL),

At the international level: In July 2022, the UN Human Rights Council adopted a new [resolution on freedom of opinion and expression](#) which had a theme of digital, media, and information literacy. ARTICLE 19 worked with the core group from the early stages to make sure it was in line with the organisation's principles on these issues. The resolution includes new guidance on digital, media, and information literacy, including acknowledging that these skills are important in supporting the enjoyment of the right to FoE, countering disinformation, and bridging digital divides.

At the regional level our team in Tunisia trained 46 people including local association representatives active in defending women's rights. This focused on promoting digital literacy to fight against gender-based violence. Two groups that benefited from this training passed their knowledge on to their communities in Kasserine and Jendouba by conducting their own training sessions. This work was complemented by a campaign that focused on the impact of gender-based violence in the media in the age of digitalisation and the promotion of regional statements to protect female HRDs in the MENA region.

Sub goal 2.5: concerns improving access to justice and accountability to address impunity on crimes against freedom of expression.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

At the international level: Beyond specific cases, a lot of campaign work was done regarding SLAPPs. For example, we published reports on SLAPPs against journalists in [Europe](#) and specific country reports on [Malta](#), [Spain](#), and [Serbia](#). This work, alongside coordinating events such as the online panel “ formed part of ARTICLE 19’s advocacy, which contributed to the adoption of an [EU anti-SLAPPs initiative](#).

At the regional level, in Mexico, our Central American office has been working with independent Mayan journalist Edwin Canché for eight years. In 2014, Edwin was arbitrarily detained and tortured at the orders of the Mayor of Seyé Municipality in Mexico, due to a case he was covering. The ARTICLE 19 regional office has supported Canché and his legal team, filing complaints with the government. This year, Canché finally received [compensation and a public apology](#), but it has been a long process to reach this point.

One of the challenges under sub-goal 2.5 is trying to demonstrate the scope of the work conducted by the organisation. It is always a key priority, but with individual cases often taking years to show any results, demonstrating impact is not straightforward.

Sub goal 2.6: concerns strengthening right to protest (flagship protest campaign):

At the international level: ARTICLE 19’s [flagship Protest Campaign](#) seeks to end stigma and discrimination against protests and protesters. The evidence-based campaign is building on recommendations from human rights research conducted in [Thailand](#), [Mexico](#), [Kenya](#), and [the US](#). With trends and patterns summarised in our [flagship report](#) on protest. This research will be used to inform the campaign as it moves forward and will focus on changing national laws, working with the media, and improving the practices of the police during protests.

We continue to work closely with our regional offices to implement recommendations from the research. On 8 July 2022, the UNHRC passed a strong new resolution on peaceful protest that addresses new risks to protesters worldwide, including biometric surveillance. ARTICLE 19 played a crucial advocacy role in the negotiations, and the final resolution reflected many of our recommendations. We are now urging all States to fully implement it.

At the regional level our teams in:

- Kenya has seen positive steps taken on the campaign in Kenya, including building a relationship with the Kenya Law Human Rights Committee to amend the Public Order Act and Penal Code in line with the Kenyan Constitution.
- Thailand: On 4 January 2022, the Thai Cabinet approved in principle a new law that would have enabled authorities to shut down any non-profit organisation if they affected ‘the happy, normal existence of other persons’, infringed on ‘public order’ or ‘people’s good morals’, or ‘cause[d] divisions within society’. ARTICLE 19 played a key role in advocacy against the bill, and it was finally dropped in 2022. But this was just one of a raft of attempts to crush civil society – not least protesters. That is why we launched #FreeToProtest in Thailand in 2022.

GLOBAL OBJECTIVE THREE: Accurate and reliable data and information are publicly accessible and must empower individuals to seize their rights.

Sub goal 3.1: concerns access to information in legal structures

At the international level: The focus is on working with multinational organisations like UNESCO and the Office of the High Commission of Human Rights (OHCHR) to include best practices on the right to

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

information in their materials and publications. An example of this from 2022 is that in their report on [freedom of opinion and expression](#), OHCHR included references to ARTICLE 19's publications.

ARTICLE 19 also gave legal input to help develop the curriculum of UNESCO's new [Massive Open Online Course on Access to Information laws and Policies](#).

The team also submitted a [comment](#) to the UNESCO public consultation for Right to Know Day prior to the adoption of [the Tashkent Declaration on Universal Access to Information](#) on International Day for Universal Access to Information.

At the regional level

- work under this outcome has largely involved engaging in international events. For example, in Africa, ARTICLE 19 participated in the 73rd Session of the African Commission of Human and Peoples' Rights, delivered an oral statement on the situation of FoE and freedom of information in East Africa, and facilitated side events with civil society partners and other stakeholders. Additionally, we participated in the 2022 Open Government Partnership Africa and the Middle East Regional Meeting, where we made submissions on making governments more transparent, accountable, and responsive to citizens.
- In Kenya: ARTICLE 19 was identified as a key producer and supplier of citizen-generated data on SDG 16 through the *Global Expression Report (GxR)*. The *GxR* was appraised against the quality criteria for validating citizen-generated data for consideration to be used in official reporting on the status of FoE and information in Kenya.
- Also in Africa ARTICLE 19 signed an MoU with the Centre for Human Rights of the University of Pretoria to assess state compliance with the '[Guidelines on Atl and Elections in Africa that the African Commission on Human and Peoples' Rights](#)' adopted during its 61st Ordinary Session in November 2017. Additionally, an oral statement was delivered at the 71st Session of the African Commission on Human and Peoples' Rights on the situation of freedom of expression, access to information, and freedom of assembly in Eastern Africa. The statement presented data on the status of these rights in the region. In response, the Special Rapporteur on FoE and access to information acknowledged our submissions and stated that they will be taken on board in pursuit of further engagements.
- In Mexico, in July, ARTICLE 19 published the second edition of its National Evaluation of the Right to Information Guarantor Institutions, which analysed the performance of 33 bodies whose remit is to guarantee the right to information. Some of the recommendations in our report have already been adopted. For example, the Plenary of Zacatecas state accepted our recommendations to discard its ban on anonymous information requests.

Sub goal 3.2: concerning improving transparency and access to information in digital spaces:

At the international level ARTICLE 19 continued to advocate directly with social media companies and regulators to increase the transparency of platforms with respect to decision-making around content moderation.

At the regional level our teams in

- Europe saw good results in the EU Digital Services Act, which contains a range of transparency obligations. The European Commission also opened public consultation to improve the draft

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

- Implementing Regulation for the Open Data Directive, which was an opportunity for us to push for beneficial ownership transparency and open registers.
- Senegal trained 140 people with the main focus on implementing the Open Government Partnerships National Action Plan. Those trained included journalists, CSOs, and HRDs. Unfortunately, the government rejected the Access to Information (AtI) Law that was part of the National Action Plan. Therefore, ARTICLE 19 has stepped up its institutional advocacy, including holding a meeting with the President of the National Assembly of Senegal to inform the state of the importance AtI holds in relation to democracy and human rights protection.

Sub-goal 3.3: concerns improving access to information and public participation related to the environment, particularly for those directly impacted by development projects, extractive industries, etc.

At the international level: advocacy in this area included participating in working groups and CSOs meetings leading up to Stockholm+50 and the Aarhus special Meeting of Parties. Both of these had positive outcomes, with the Stockholm+50's [outcome document](#) containing actionable recommendations including recognition of the right to a clean, healthy and sustainable environment and references to transparent procurement practices, and the [Aarhus convention leading to the creation of the first special rapporteur on environmental HRDs](#).

At the regional level our team in Mexico grew their Proactive Transparency Programme in 2022. As part of this programme, the office published two key reports, including [The importance of the right to information in disaster contexts: The case of Hurricane Eta in Chiapas](#). The main objective of this report is to make visible the lack of the right to information in preventing, attending to or mitigating the impact of Hurricane Eta on the Zoque communities of northern Chiapas, which are currently internally displaced.

The team also trained 309 people during six workshops in Chiapas, Yucatán, and Oaxaca on the right to information about social programmes. This led to participants making 16 information requests to their local government.

The team also launched the second edition of the campaign '[Nosotras con la información: Campaign for the right to information, a key right for the exercise of the rights of indigenous women, their peoples and communities](#)', which seeks to enable indigenous women to access information in order to exercise their rights through animated videos and capsules in three indigenous languages: Ch'ol in its Tila variant, Yucatec Maya, and Zapotec Xhidza.

Sub goal 3.4: Journalists, lawyers, judges, and civil society actors have the skills and knowledge to request information and exercise a watchdog role over government:

This work is carried out almost entirely at the regional level. Our teams in: MENA: (Morocco, Algeria, and Tunisia) aimed to strengthen journalists' knowledge and capacities to promote FoE and information in their journalistic content by training 45 journalists. Additionally, 70 Tunisian lawyers were trained on the role of lawyers in promoting the protection of FoE in light of international standards and on the national legal framework relating to FoE. Results from trainings tend to be longer term. We have some interesting insights from this work which will be reported on in our next report.

Sub goal 3.5: concerns tackling misinformation and disinformation by ensuring that the protection of FoE, online and offline, is integrated as a priority in global discussions initiatives to tackle the problem

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

At the international level: ARTICLE 19 provided inputs to the UN Special Rapporteur on FoE's report on [Disinformation and FoE during armed conflicts](#). Further to this, in April 2022, the UN Human Rights Council consensually adopted a new resolution on disinformation. This followed a heavy advocacy campaign to ensure the resolution was in line with ARTICLE 19's policy position. The [resolution](#) contained many direct language suggestions, including rejecting measures that rely on censorship and instead reaffirming the 'essential role' that the right to FoE and the freedom to seek, receive, and impart information play in countering disinformation.

At the regional level

- *our team working on Myanmar* were able to carry out important work in some extremely challenging environments. Under the FCDO PROTECT project, training was conducted on how to identify disinformation from the military.
- In Brazil in March 2022, we launched the campaign [#CompartilheInformação](#) [#CompartilheDemocracia](#) ([#TogetherForInformation](#) [#TogetherForDemocracy](#)), for which we supported a coalition of communicators to disseminate reliable electoral information. The coalition has around 100 members – including three in the deepest Amazon – and still works to tackle disinformation locally.
- Nationally, to challenge Bolsonaro's false claims that voting technologies are unreliable, we campaigned for young people (aged 16–18) to register and vote; published new research; joined the Electoral Transparency Observatory (where we worked with the highest courts in Brazil); took CSOs to the electoral technology room to show them the technology was trustworthy; joined a delegation to the US Congress to highlight Bolsonaro's threats to the electoral process; worked with artists to expose Bolsonaro's censorship; and shared daily videos correcting Bolsonaro's disinformation.
- We were able to maintain voters' confidence in the voting technology – and more people registered to vote in these elections than in any other in Brazil's history.
- In South America, having amassed the above expertise in Brazil, we are now analysing voting technology in other countries in the region where elections are looming, including Argentina, Ecuador, and Paraguay.

Sub goal 3.6: Concerning bringing international and national legislative and regulatory frameworks that impact media freedom in line with international standards on freedom of expression.

NOTE - This outcome was created to capture any work being done on media freedom that did not directly fit within one of the above outcomes. However, this proved unnecessary and all work on media freedom fit under the existing outcomes above; as such it will be removed for 2023.

GLOBAL OBJECTIVE FOUR: Make ARTICLE 19 an organisation that will be better connected, more agile, resilient, and sustainable.

Sub goal 4.1: Connected: Our communication systems, structures, and ways of working are simplified, enabling us to collaborate easily, professionally, and creatively both externally and internally, across and inside borders, functions, and teams.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

At the international level developing ways to collaborate better physically has involved leasing a new office space in London for the international team, with flexible desk space and meeting rooms enabling effective hybrid working.

Virtually, ARTICLE 19's online learning space continues to be expanded, with new online training modules uploaded on a range of topics.

Alongside regular direct communication with peers in the sector, ARTICLE 19 continues to grow its reach and reputation through new forms of external communication. For example, in 2022 we launched a new podcast, '[Silenced](#)', which tells the stories of journalists and activists around the world whose governments attempt to rein them in and cover up the truth. The podcast came second in the [Society of Editors Podcast of the Year awards](#).

Sub goal 4.2: Agile: Our technology, processes, and knowledge management systems are being used efficiently to enable faster, more flexible, and more effective working.

Across international and regional entities central to this outcome is replacing the organisation's internal reporting system, AIMS. Over the course of 2022, we conducted an analysis of potential replacements, leading to the selection of SharePoint. We decommissioned AIMS and began work on commissioning the setup of a Microsoft-based platform and piloting how this will improve our knowledge management and sharing across our other digital platforms.

Sub goal 4.3: Resilient: Humanly, digitally, and financially we have increased our capability to anticipate threats to the organisation and are better placed to manage and recover from the impacts of sudden shocks from those threats.

Across international and regional entities, a key risk in this area was identified as the organisation's exposure to viral and malicious digital attacks, especially through current email systems. To mitigate this, the best option identified was to sign a contract with an F-secure provider (an antivirus endpoint detection and protection platform) to have 24/7 detection and response. Training for all staff on this process has begun and is being rolled out across the organisation. An Information Security Management Systems review across all ARTICLE 19 platforms and offices was begun in the last quarter of 2022.

Sub goal 4.4: Sustainable: Our funding and financial costing models, infrastructure, people, and organisational values and behaviours underpin ARTICLE 19's long-term stability and enhance its ability to have future impact.

To ensure the organisation is able to deliver this, a series of trainings has been conducted, including a fundraising training session for the staff in West Africa, and training on democracy, human rights and labour compliance from the projects and finance teams to a range of finance and programme staff, both of which will be rolled out more widely across the organisation. This has started to have an impact, with the organisation establishing relationships with new donors to spread the financial risk.

The organisation is forming an Innovation Hub: a space to gather new ideas so ARTICLE 19 will be a thought leader in the human rights space, with an acting rather than reacting mindset.

These objectives and goals are shared with the reader to show the breadth and depth of our ambition. We have also set an action plan that sits behind each strategic goal.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Looking ahead

We will continue to make progress against the objectives set out above, and we aim to report against these in a more systematic way next year. The following observations direct our efforts for the next year, and we will specifically report on these areas:

1. Based on our learnings in the first year of our new strategy, we will continue to invest in our offices' ability to make a significant impact on the digital policy and governance decisions that are impacting on or will direct the future of freedom of expression. This work will cover areas such as connectivity, datafication, and surveillance.
2. The advent of interest in generative AI combined with continued rising authoritarianism will see the future of a free and open internet in the balance. We will work on responses to this threat and look at mediating routes to protect information integrity.
3. The illegal war in Ukraine has highlighted the need to develop a robust response to foreign manipulation of information and propaganda for war that is rooted in international human rights law. This will be a major focus of our policy development in 2023 and beyond.
4. The work on a feminist approach to the safety of journalists will continue to grow and be embedded in international processes to change the way that organisations and governments approach this vital area of work, especially as attacks against journalists and HRDs continue unabated.
5. ARTICLE 19 has also developed a strong voice in the current debates in the UN around counter-terrorism and cybercrime, which position us at the forefront of difficult issues to address in the multilateral system.
6. ARTICLE 19 will continue to invest in our own organisational development, with a focus on a shift to new internal systems that will improve our monitoring and evaluation, communications, and security capabilities. We will also be investing in improving our own management capabilities to better support our teams via an in-depth course of management development training for all senior managers in the organisation.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Financial review

The financial results for the year ended 31 December 2022 are set out in the Statement of Financial Activities. ARTICLE 19 continues to grow; in 2022 we raised £15.2m (2021: £14.2m) and we spent £14.8m (2021: £13.2m). The increase in income is due to continued success with institutional donor fundraising, particularly US Department of State who became our biggest institutional donor in 2022. As ARTICLE 19 raises more money we are spending more with 2022 being our biggest year of spending ever.

Income is recognised in the Statement of Financial Activities based on need. Restricted income has increased to £11.3m (2021: £10.3m). Unrestricted income remained at the same level of £3.9m (2021: £3.9m) as 2021. ARTICLE 19 is very appreciative of the continued support and trust of our core unrestricted donors, SIDA and NMFA, which remains critical to our ability to defend Freedom of Expression and support our regional offices globally.

Total expenditure increased by £1.6m to £14.8m (2021: £13.2m), in line with increased restricted income and continuing to catch up on, or adapting, activities that were postponed during Covid-19 pandemic. Restricted expenditure increased by £1.9m while unrestricted expenditure actually reduced by £0.3m due to foreign exchange gains.

As ARTICLE 19 matures as an organisation and restricted activity grows, we acknowledge that we must support this by ensuring strong and effective systems and controls, in particular effective and responsive compliance with our grant obligations. The Strategy for 2022–2025 has explicitly addressed this need in its fourth strategic objective focused on making ARTICLE 19 an organisation that will be better connected, more agile, resilient & sustainable to create a strong foundation for our future growth.

Designated reserves and unrestricted general funds

We hold a designated reserve to match the net book value of fixed assets. At the end of 2022, this totalled £130k (2021: £67k). Our free reserves, called General funds, total £997k (2021: £705K). Free reserves are available to provide operational working capital and to maintain ARTICLE 19's resilience to resist the financial impact of unforeseen events or unexpected risks surrounding projected income and expenditure.

Reserves policy

The reserves policy is designed to protect the organisation against areas mentioned in our risk review along with unexpected falls in income, unplanned increases in expenditure, security risks and unexpected fluctuations in exchange rates. Our policy results in a target of £2m and in comparing this with the general funds figure of £997k there is a shortfall against our target of £1m.

We continue to develop plans to increase our sources of unrestricted funds through fundraising, increase indirect recovery rates and improve the overall cost recovery in order to achieve our reserves target. Due to a combination of these factors, and an unplanned foreign exchange gain, we increased unrestricted reserves by £292k in 2022. We recognise that closing the shortfall completely will take time and may, in the short term, require some investment of our existing reserves. We continue to monitor our funding position closely.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Changes in group structure

In October 2022 Stichting ARTICLE 19 transitioned from a branch to a subsidiary. As it was a branch for the majority of 2022 it has been treated as such in the accounts. From 2023 Stichting ARTICLE 19 will be treated as a subsidiary.

In 2021, a new entity - ARTICLE 19 Global Campaign on Freedom of Expression (Canada) – was registered. As no income or expenditure was incurred in 2021, 2022 is the first year the entity is part of the consolidated group accounts. ARTICLE 19 Global Campaign on Freedom of Expression (Canada) is a branch.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Risk review

ARTICLE 19 reviews and updates its risk policy and risk register on a regular basis, which covers both financial and operational risks. On a quarterly basis, on behalf of the Board, the Finance and General Purposes Committee reviews the overall risk register for completeness and the reasons for changes in the risk profile. The six-monthly Board meeting also has an overview of organisational risk as a standing agenda item. The most significant risks currently are:

- 1. Political change in key donor countries (including the ongoing impacts of Brexit, Covid-19, and the Ukraine conflict) leading to loss of government funding due to diversion of funding priorities away from human rights work.** The risks attributed to Brexit and Covid-19 have abated somewhat since 2021, though we continue to see the impact of both in the form of higher costs of employment and disruption to normal working. The Ukraine conflict remains an ongoing and uncertain event with considerable potential for both short- and longer-term impacts on our funding and operations. Our mitigation measures continue to include good budgetary and expenditure control, lobbying of donors seen to be higher risk or with the potential to increase their funding, and the ongoing development of ARTICLE 19's registration in the Netherlands to enable us to access European funding post-Brexit. We remain committed to the strategy of developing a high net worth individual givers programme. Monitoring and analysis of political and economic threats to donor funding and donor diversification are seen as key mitigation strategies.
- 2. Unforeseen failure to comply with national legislation (labour, tax, reporting, charitable objectives) puts ARTICLE 19 registration, staff and partner safety, or ability to deliver programme operations at risk.** Where feasible, regional auditors or experts are tasked to check tax compliance regularly. Central oversight has been increased and inter-office communication on the risks improved. Central monitoring of activity potentially subject to VAT and the VAT threshold has been stepped up, and the use of consultancy staff reviewed to ensure compliance with national legislations. We are reviewing the use of an annual global legality and compliance questionnaire to help early identification and mitigation of high-risk non-compliance.
- 3. State authorities or other bodies affected by our work subject our staff or offices to harassment, intimidation, or legal action during travel or work, and pose risks to our registration.** Our Security Management Group and Global Management Team continue to monitor and review potential crises and seek to improve our protocols and plans for response and mitigation. Inter-office communication and sharing of information have been made faster and more collaborative to enable more rapid coordination of mutual support and access to good legal advice. The processes and training for ensuring good editorial control of publicly released documents continue to be improved. Where possible, cost-effective and available professional indemnity insurance coverage has been put in place to mitigate cost impacts.

Other risks regarded as important and therefore closely monitored, but with sufficient mitigation measures already being taken to manage the impact on ARTICLE 19's operations and staff, include:

- Failure to deliver projects (including meeting donors' compliance or reporting terms) leads to reputation damage and loss of funding.
- Loss of funds due to internal fraud, including by partners.
- IT failure or malicious cyber-attacks leads to loss of data, including confidential information, or systems failure.
- Lack of fully effective financial management systems leads to a core funding shortfall and

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

- organisational sustainability issues,
- Physical and virtual risks to our staff arising from the politically sensitive nature of our work and that of our partners.
- Lack of effective business continuity planning impairs ARTICLE 19's ability to operate.

Covid-19 pandemic impact – 2022/23

The global Covid-19 pandemic continued to have some impact on ARTICLE19's human rights activities and the well-being of our staff and their families in 2022, but at a reduced level as the significant adaptations we had made to our ways of working in 2021 continued to be effective and helped mitigate more of the adverse impacts.

We have started to return to more face-to-face delivery of our programmes and ways of working, while at the same time we continue to look to reduce our environmental impact and remain creative and flexible in how we deliver our work through increased use of technology and greater adoption of hybrid and flexible working across ARTICLE 19.

Fundraising policy

We are aware of our obligations under the Charities Act to report our fundraising policy. Our funding comes almost entirely from statutory funders, trusts and foundations, and companies.

Since 2021, we have enabled individual supporters to donate to ARTICLE 19 through our website. As this is a brand new source of income for ARTICLE 19, we are not yet actively engaging with members of the public, including those who are vulnerable, around fundraising. We do not use professional fundraisers, and we received no complaints in the year.

We are also considering registering with the Fundraising Regulator's Code of Fundraising Practice.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Structure, governance and management

Governing document

ARTICLE 19 is a charitable company limited by guarantee (no 2097222). It was set up by a Memorandum of Association on 5 February 1987. ARTICLE 19 was registered as a charity on 7 January 1987 (registered charity number 327421).

Structure of the organisation

ARTICLE 19's International Office (based in London):

- i) hosts ARTICLE 19 international support teams (including Law and Policy; Communication and Campaigns; People and Culture; Projects, Finance and Operations) and the Executive Director;
- ii) hosts the Regional Team for Europe and Central Asia as it transitions from being based in the UK to being based in the Netherlands as part of Stichting ARTICLE 19;
- iii) directly manages the Regional Team for Southeast Asia; and
- iv) provides financial, operational and fundraising support to Regional Offices in Bangladesh, Brazil, Kenya, Mexico, the United States, Senegal, the Netherlands and Tunisia.

The Regional Offices are of two types:

- i) **Subsidiaries:** these have local governance boards and take independent management decisions from the International Office. They are treated as subsidiaries in the accounts. These include ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19 Campaña Global por la libertad de expression), and ARTICLE 19 Eastern Africa (based in Kenya).
- ii) **Branches:** these include ARTICLE 19 Bangladesh and South Asia, ARTICLE 19 Senegal and West Africa, ARTICLE 19 Middle East and North Africa, ARTICLE 19 Inc. (USA), ARTICLE 19 Global Campaign on Freedom of Expression (Canada), and Stichting ARTICLE 19 (Netherlands).

Affiliate Members are those regional offices that have a governance or advisory board from which they appoint a representative to the International General Assembly. Affiliates are ARTIGO 19 Brasil, ARTICULO 19 Campaña Global por la libertad de expression, ARTICLE 19 Eastern Africa, ARTICLE 19, Inc., and ARTICLE 19 Middle East and North Africa. For the majority of 2022, Stichting ARTICLE 19 was a branch and has been treated as such in the accounts. From 2023 Stichting ARTICLE 19 will be treated as a subsidiary, having transitioned at the end of 2022.

The International General Assembly comprises the Trustees of the UK charity together with nominated representatives from Regional Office Boards.

Board of Trustees

ARTICLE 19 is governed by an International Board of Trustees ('Directors' under company law). The International Board of Trustees meets twice a year to provide strategic direction for the organisation, and to monitor the work of the Executive Director and management team.

Our Finance and General Purposes Committee (FGPC) is chaired by the Treasurer, Mark Salway, and

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

is responsible for overseeing financial, audit, human resources, and operational matters, including risk management. The committee meets a minimum of four times a year, with additional meetings as required. The Governance Sub-Committee is chaired by the Vice Chair, Gayathry Venkiteswaran, and is charged with overseeing and measuring the overall effectiveness of the governance mechanisms of the organisation and recommending new Trustees for appointment to fill vacancies. The committee meets at least three times a year.

Two Trustees resigned in July 2022 and May 2023, with an additional resignation due to retirement in December 2022. Two new Trustees were appointed in June 2023. Our Board, at the time of signing in 2023, consisted of:

- Robert Latham, lawyer specialising in media and intellectual property law (Chair)
- Mark Salway FCA (Treasurer), experienced financial consultant and lecturer at Bayes Business School
- Gayathry Venkiteswaran (Vice Chair), Associate Professor of Media & Law, University of Nottingham (Malaysia Branch)
- Nadezda Azhgikhina, journalist and human rights activist
- Prof. David Kaye, Professor of Law and Director of the International Justice Clinic at the University of California, Irvine
- Lucia Nader, political scientist
- Charles Onyango-Obbo, author and journalist
- Aparna Ravi, lawyer specialising in corporate finance and governance
- Lesley Swarbrick, writer and human resources (HR) expert (special responsibility for HR on the Board)
- David Viney, digital technologist
- Javier Garza Ramos, journalist
- Barbara Trionfi, author, journalist and academic expert on freedom of the media

Selection and appointment of Trustees

There is a documented and structured process for the appointment of new Trustees. Nominations and recommendations are first made by existing members and from open recruitment. Their CVs are then circulated to the Governance Sub-Committee of the Board, which arranges for potential candidates to be interviewed for their suitability. The Governance Committee then proposes selected candidates to the General Assembly, who in turn recommend them to the Trustees upon agreement. The Trustees will then vote to appoint a new Trustee. New Trustees are confirmed at the Annual General Meeting of ARTICLE 19.

Induction and training of Trustees

Newly appointed UK Trustees meet with the Chair, the Executive Director, and staff members as part of a documented and structured induction programme; and they receive key ARTICLE 19 organisational and programmatic documents. For non-UK-based Trustees, the induction programme process commences virtually and is completed in person at the time of the next Board meeting.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Setting remuneration of key management personnel

The FGPC sets the pay of the Executive Director and reviews this on a periodic basis, taking into account market conditions and pay in similar organisations. The pay of other key management personnel is determined by a salary scale that is updated annually in line with inflation and applied to all staff.

ARTICLE 19

Administrative details

For the year ended 31 December 2022

Company number 2097222

Charity number 327421

Registered office and operational address 72-82 Rosebery Avenue, London EC1R 4RW
(from 16 December 2022)

Sayer Vincent, Invicta House, 108-114 Golden Lane, London EC1Y 0TL
(until 16 December 2022)

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Paddy (John) Coulter	Chair, resigned on 31 December 2022
Robert Latham	Chair, from 31 December 2022
Mark Salway	Treasurer, Chair of the Finance and General Purposes Sub-Committee
Gayathry Venkiteswaran	Chair of the Governance Sub-Committee

Nadezda Azhgikhina	
Arturo Franco	Resigned 16 June 2022
Javier Garza Ramos	Appointed 23 June 2023
Abir Ghattas	Resigned 8 May 2023
David Kaye	
Lucia Nader	Appointed 16 June 2022
Charles Onyango-Obbo	
Aparna Ravi	
Lesley Swarbrick	
Barbara Trionfi	Appointed 25 June 2023
David Viney	

Committees and their members

Finance and General Purposes Sub-Committee

Mark Salway (Treasurer and Chair of sub-committee)
Robert Latham
Lesley Swarbrick
David Viney

Governance Sub-Committee

Gayathry Venkiteswaran (Chair of sub-committee)
Nadezda Azhgikhina
Robert Latham
Lucia Nader
Aparna Ravi

ARTICLE 19

Administrative details

For the year ended 31 December 2022

Secretary	Quinn McKew	
Principal staff	Quinn McKew	Executive Director
	Barbora Bukovska	Senior Director of Law and Policy
	Amir Bayani	Director of Resilience
	David Diaz-Jogeix	Senior Director of Programmes
	Nicola Dodero	Director of Finance
	Maxine Harrington	Director of Human Resources (until January 2023)
	Neil Smith	Chief Operating Officer (until August 2023)
	Sara Wilbourne	Senior Director of Communications & Campaigns
Bankers	Barclays Bank PLC, London	
Solicitors	Bates Wells 10 Queen Street Place London EC4R 1BE	
Auditor	Sayer Vincent LLP Chartered accountants and registered auditors Invicta House 108 – 114 Golden Lane London EC1Y 0TL	

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Statement of Trustees' responsibilities

The Trustees (who are also directors of ARTICLE 19 for the purposes of company law) are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and applied them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Trustees of the company who held office at the date of the approval of the Financial Statements as set out above confirm, so far as they are aware, that:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The report of the Trustees has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Auditors

Sayer Vincent LLP was re-appointed as the charitable company's auditors during the year and has expressed its willingness to continue in that capacity.

We would like to thank everyone, and all organisations, who support our work – donors, staff and Trustees.

Our work would not be possible without you.

The Trustees delegated approval of the report and financial statements to the Finance and General Purposes Committee. This report and the financial statements were approved by the Committee on 6th October 2023 and are signed on their behalf by:

Bob Latham (Chair)

Mark Salway (Treasurer)

Independent auditor's report

To the members of the

ARTICLE 19 for the year end 31 December 2022

Opinion

We have audited the financial statements of ARTICLE 19 (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2022 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on ARTICLE 19'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.

Independent auditor's report

To the members of the

ARTICLE 19 for the year end 31 December 2022

Other Information

The other information comprises the information included in the trustees' annual report, including the strategic report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group 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 group 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 group 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report, including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied

Independent auditor's report

To the members of the

ARTICLE 19 for the year end 31 December 2022

that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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

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

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert

Independent auditor's report

To the members of the

ARTICLE 19 for the year end 31 December 2022

to any indications of non-compliance throughout the audit.

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

31 October 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

ARTICLE 19

Consolidated Statement of Financial Activities (incorporating an income and expenditure account)

For the year ended 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and Legacies	2a	3,927,958	-	3,927,958	3,863,236	-	3,863,236
Charitable Activities	2b	-	-	-	-	-	-
Africa projects		-	429,036	429,036	-	738,218	738,218
Asia projects		-	1,317,890	1,317,890	-	1,146,289	1,146,289
Latin America projects		-	2,834,565	2,834,565	-	2,670,942	2,670,942
Law & Policy projects		-	222,188	222,188	-	78,205	78,205
Europe & Central Asia projects		-	1,512,553	1,512,553	-	1,910,146	1,910,146
Middle East & North Africa projects		-	1,298,755	1,298,755	-	830,923	830,923
Global thematic projects		-	3,689,745	3,689,745	-	2,963,664	2,963,664
Intercompany		-	-	-	-	-	-
Total Income		3,927,958	11,304,732	15,232,690	3,863,236	10,338,387	14,201,623
Expenditure on:							
Cost of raising funds	3	217,788	-	217,788	181,532	-	181,532
Charitable Activities	3						
Africa projects		565,826	557,049	1,122,875	515,417	490,440	1,005,857
Asia projects		227,860	1,560,357	1,788,217	186,421	998,567	1,184,988
Latin America projects		730,938	2,730,703	3,461,641	1,031,921	2,466,948	3,498,869
Law & Policy projects		308,244	301,194	609,438	404,908	118,586	523,494
Europe & Central Asia projects		308,854	1,504,859	1,813,713	288,372	1,565,892	1,854,264
Middle East & North Africa projects		147,008	1,115,427	1,262,435	177,074	981,653	1,158,727
Global thematic projects		1,066,494	3,477,920	4,544,414	1,095,215	2,654,358	3,749,573
Total Expenditure		3,573,012	11,247,509	14,820,521	3,880,860	9,276,444	13,157,304
Net Income for the year before transfers	4	354,946	57,223	412,169	(17,624)	1,061,943	1,044,319
Transfers between funds		-	-	-	-	-	-
Net income for the year after transfers		354,946	57,223	412,169	(17,624)	1,061,943	1,044,319
Reconciliation of Funds							
Total funds brought forward		772,159	4,754,804	5,526,963	789,783	3,692,861	4,482,644
Total funds carried forward		1,127,105	4,812,027	5,939,132	772,159	4,754,804	5,526,963

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

Movements in funds are disclosed in Note 21 to the financial statements.

	Note	The group		The charity	
		2022	2021	2022	2021
		£	£	£	£
Fixed assets:					
Tangible assets	10	<u>129,763</u>	66,759	<u>94,738</u>	30,953
		129,763	66,759	94,738	30,953
Current assets:					
Debtors	16	<u>1,042,617</u>	1,286,276	<u>959,841</u>	1,012,354
Cash at bank and in hand		<u>6,276,061</u>	5,631,958	<u>3,679,647</u>	3,483,682
		7,318,678	6,918,234	4,639,488	4,496,036
Liabilities:					
Creditors: amounts falling due within one year	17	<u>1,509,309</u>	1,458,030	<u>1,198,710</u>	1,286,806
		5,809,369	5,460,204	3,440,778	3,209,230
Net current assets		<u>5,939,132</u>	<u>5,526,963</u>	<u>3,535,516</u>	<u>3,240,183</u>
Total net assets					
Funds:					
Restricted income funds	21	<u>4,812,027</u>	4,754,804	<u>2,451,202</u>	2,340,806
Unrestricted income funds					
Designated funds		<u>129,763</u>	66,759	<u>94,738</u>	30,953
General funds		<u>997,342</u>	705,400	<u>989,576</u>	868,424
Total unrestricted funds		<u>1,127,105</u>	772,159	<u>1,084,314</u>	899,377
Total funds		<u>5,939,132</u>	<u>5,526,963</u>	<u>3,535,516</u>	<u>3,240,183</u>

The Trustees delegated approval of the report and financial statements to the Finance and General Purposes Committee. This report and the financial statements were approved by the Committee on 6th October 2023 and are signed on their behalf by:

Bob Latham
Chair

Mark Salway
Treasurer

ARTICLE 19
Statement of cash flows
For the year ended 31 December 2022

	Note	2022 £	£	2021 £	£
Cash flows from operating activities					
Net cash provided by operating activities	22	307,462		961,683	
Cash flows from investing activities:					
Purchase of fixed assets		<u>83,645</u>		<u>38,265</u>	
Net cash (used in) investing activities		<u>83,645</u>		<u>38,265</u>	
Change in cash and cash equivalents in the year		<u>223,817</u>		<u>923,418</u>	
Cash and cash equivalents at the beginning of the year		5,631,958		5,087,833	
Change in cash and cash equivalents due to other movements		420,286		(379,293)	
Cash and cash equivalents at the end of the year	23	<u><u>6,276,061</u></u>		<u><u>5,631,958</u></u>	

ARTICLE 19
Notes to the financial statements
For the year ended 31 December 2022

1 Accounting policies

a) Statutory information

ARTICLE 19 is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 72-82 Rosebery Avenue, London, EC1R 4RW.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charity and its wholly-owned subsidiaries ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19, Campaña global por la libertad de expresion), ARTICLE 19 Eastern Africa (based in Kenya) and ARTICLE 19 Netherlands (Stichting ARTICLE 19) on a line by line basis.

Transactions and balances between the charity and its subsidiaries have been eliminated from the consolidated financial statements. Balances between the entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented as a summary of the result for the year is disclosed in the notes to the accounts.

The SORP 2015 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from ARTICLE 19 in the UK is such that other overseas offices (USA, Tunisia, Bangladesh, Netherlands, Senegal and Canada) are in substance branches and so are included in the results and position of the charity.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Income and expenditure that meets these criteria is charged to the fund. Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose;
- Expenditure on charitable activities includes the costs of training/workshops, grants to partners, events, campaigns and publications undertaken to further the purposes of the charity, and their associated support costs;
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended (note 3) are allocated to a particular activity where the cost relates directly to that project. The cost of overall direction and administration of each

● Cost of raising funds	2%
● Africa projects	7%
● Asia projects	8%
● Latin America projects	30%
● Law & policy	6%
● Europe & Central Asia project	8%
● Middle East & North Africa projects	7%
● Global projects	30%

j) Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2022

1 Accounting policies (continued)

k) Fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in. Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Office equipment	4 years
● Computer Equipment	3 years
● Office fit out	Duration of lease

l) Grants to partners

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

m) Debtors

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

n) Cash at bank and in hand

Cash at bank and cash 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.

o) Creditors and provisions

Creditors and provisions are recognised where the charity 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.

p) Financial instruments

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

q) Pension Scheme

ARTICLE 19 operates a group pension scheme with Scottish Widows that pays an employer contribution of 8% for its employees in the UK. From November 2016, ARTICLE 19 joined the auto-enrolment scheme with the same pension provider.

r) Foreign exchange policy

ARTICLE 19 hold funds in the currency in which those funds will be transferred to its Regional Offices and to its partners. Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into Sterling at the average rate of exchange for the year. Exchange differences are taken into account in arriving at the net movement in funds for the year.

2a Donations and legacies	Unrestricted	Restricted	2022	2021
	£	£	Total	Total
	£	£	£	£
Institutional donors				
Norwegian Ministry of Foreign Affairs	925,107	-	925,107	634,523
Swedish International Development Cooperation Agency	1,923,443	-	1,923,443	2,037,806
Sub-total of Institutional donors	2,848,550	-	2,848,550	2,672,329
Other income				
Wellspring Philanthropic Fund	366,204	-	366,204	287,687
Ford Foundation	490,734	-	490,734	531,333
Open Society Foundation	123,177	-	123,177	187,327
Other voluntary income	99,293	-	99,293	184,560
Sub-total of Other donors	1,079,408	-	1,079,408	1,190,907
Total	3,927,958	-	3,927,958	3,863,236

All donations and legacies income received in 2022 and 2021 were unrestricted.

2b Income from charitable activities by donors	Unrestricted	Restricted	2022	2021
	£	£	Total	Total
	£	£	£	£
Institutional donors				
Danish International Development Agency	-	-	-	3,174
European Commission	-	314,430	314,430	425,912
Global Affairs Canada	-	62,475	62,475	121,181
Netherlands Ministry of Foreign Affairs	-	84,877	84,877	627,220
UK Foreign, Commonwealth & Development Office	-	1,654,070	1,654,070	2,128,771
US Agency for International Development	-	503,013	503,013	441,460
US Department of State	-	3,591,839	3,591,839	1,702,609
Other Institutional donors	-	508,376	508,376	472,175
Sub-total of Institutional donors	-	6,719,080	6,719,080	5,916,154
Trusts and Foundations				
Ford Foundation	-	789,435	789,435	441,377
Hewlett Foundation	-	521,137	521,137	401,846
Luminate Foundation	-	167,459	167,459	-
MacArthur Foundation	-	-	-	109,489
Open Society Foundation	-	611,032	611,032	1,094,077
Other Trusts and Foundations	-	120,109	120,109	268,937
Sub-total of Trust and Foundations	-	2,209,172	2,209,172	2,315,726
Other donors				
Confidential donor	-	199,386	199,386	104,018
European Partnership for Democracy	-	12,487	12,487	162,017
Free Press Unlimited	-	-	-	76,871
National Endowment for Democracy	-	527,467	527,467	273,035
Stichting Hivos	-	402,947	402,947	465,853
Other donors	-	1,234,193	1,234,193	1,024,713
Sub-total of Other donors	-	2,376,480	2,376,480	2,106,507
Total	-	11,304,732	11,304,732	10,338,387

All income from charitable activities received in 2022 and 2021 was restricted.

3a Analysis of Expenditure (current year)

	Charitable activities										
	Cost of raising funds	Africa projects	Asia projects	Latin America projects	Law & Policy projects	Europe & Central Asia projects	Middle East & North Africa projects	Global projects	Governance costs	Head Office support costs	2022 Total
Staff costs (Note 5)	168,574	473,870	666,580	2,060,603	442,142	611,209	547,941	2,162,080	-	1,481,937	8,614,936
Grants to partners (Note 7)	-	81,011	429,509	15,486	-	890,147	21,644	1,204,595	-	209	2,642,601
Project expertise costs	-	81,887	255,202	280,436	-	23,903	260,671	148,476	-	20,657	1,071,232
Training, events & workshops	-	169,456	51,092	5,861	40	8,715	77,519	17,762	-	7,906	338,351
Media and publications	-	605	34,313	61,699	10,612	32,856	127,228	177,135	-	297,917	742,365
Project travel costs	900	47,584	48,776	312,036	20,431	48,518	43,613	159,747	-	44,327	725,932
Project support costs	67	128,522	105,674	121,640	235	23,435	17,634	55,824	-	88,984	542,015
Governance costs	-	4,316	6,293	14,128	9,436	-	9,363	-	99,553	-	143,089
Total Expenditure 2022	169,541	987,251	1,597,439	2,871,889	482,896	1,638,783	1,105,613	3,925,619	99,553	1,941,937	14,820,521
Support	45,894	129,010	181,475	560,993	120,371	166,400	149,175	588,619	-	1,941,937	-
Governance	2,353	6,614	9,303	28,759	6,171	8,530	7,647	30,176	99,553	-	-
Total expenditure 2022	217,788	1,122,875	1,788,217	3,461,641	609,438	1,813,713	1,262,435	4,544,414	-	-	14,820,521

3b Analysis of Expenditure (previous year)

	Charitable activities										
	Cost of raising funds	Africa projects	Asia projects	Latin America projects	Law & Policy projects	Europe & Central Asia projects	Middle East & North Africa projects	Global projects	Governance costs	Head Office support costs	2021 Total
Staff costs (Note 5)	138,005	500,597	519,350	1,773,006	469,135	724,202	473,482	1,808,085	-	1,307,724	7,713,586
Grants to partners (Note 7)	-	59,568	261,529	-	-	766,830	41,972	1,031,528	-	-	2,161,427
Project expertise costs	-	69,397	133,110	345,607	-	25,906	93,135	121,306	-	10,011	798,472
Training, events & workshops	-	153,514	41,404	32,193	2,179	53,749	82,816	26,100	-	18,717	410,672
Media and publications	-	158	41,543	50,704	7,118	55,153	61,346	76,065	-	224,784	516,871
Project travel costs	-	15,313	19,904	83,061	2,118	33,216	1,337	24,036	-	38,512	217,497
Project support costs	73	45,980	1,702	645,687	104,775	39,825	252,543	75,685	-	381,736	1,255,402
Governance costs	-	3,705	6,320	10,336	-	7,000	3,009	17,447	46,760	11,200	83,377
Total Expenditure 2021	138,078	848,232	1,021,458	2,940,594	375,775	1,626,231	1,009,640	3,180,252	46,760	1,970,284	13,157,304
Support	42,447	153,971	159,739	545,333	144,294	222,747	145,631	556,122	-	1,970,284	-
Governance	1,007	3,654	3,791	12,942	3,425	5,286	3,456	13,199	46,760	-	-
Total expenditure 2021	181,532	1,005,857	1,184,988	3,498,869	523,494	1,854,264	1,158,727	3,749,573	-	-	13,157,304

4 Net income for the year

This is stated after charging:

	2022 £	2021 £
Depreciation	25,142	18,259
Operating lease rentals:		
Property	512,041	253,172
Equipment	-	-
Auditor's remuneration (excluding VAT):		
Audit	36,716	38,083
Other services	35,946	25,999
Losses/(gains) on foreign exchange	(424,787)	405,281

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	2,596,236	2,526,030
Social security costs	314,796	291,595
UK Employer's contribution to defined contribution pension scheme	202,508	198,444
Regional staff costs	3,258,943	2,563,394
Termination costs	28,548	85,682
Other staffing costs	<u>2,213,905</u>	<u>2,048,441</u>
	<u><u>8,614,936</u></u>	<u><u>7,713,586</u></u>

The following number of employees received employee benefits (excluding pension costs) during the year between:

	2022 No.	2021 No.
£60,000 - £69,999	9	8
£70,000 - £79,999	7	7
£80,000 - £89,999	2	2
£90,000 - £99,999	1	0
£100,000 - £109,999	0	0
£110,000 - £119,999	0	0
£120,000 - £129,999	<u>1</u>	<u>1</u>

Included within Other staffing costs are fees payable to programme and non-programme consultants of £876,130 (2021: £971,641).

Total employee benefits including pension contribution and employer's national insurance for key management personnel were £798,761 (2021: £679,412).

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represents the reimbursement of travel and subsistence costs totalling £3,690 (2021: £nil) relating to attendance at International Board meetings.

Redundancy and termination payments totalled £28,548 in 2022 (2021: £85,682).

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was:

	2022 No.	2021 No.
Fundraising	3	2
Africa projects	25	23
Asia projects	28	23
Latin America projects	67	64
Law & Policy projects	10	11
Europe & Central Asia projects	10	10
Middle East & North Africa projects	15	18
Global projects	<u>25</u>	<u>25</u>
	<u><u>183</u></u>	<u><u>176</u></u>

7 Grants to partners

	2022	2021
	£	£
Derechos Digitales	-	57,730
Fundacion Universidad de Palermo	85,162	-
Fundación Karisma	45,866	-
International Centre for Not-for-Profit Law (INCL)	344,527	412,893
International Commission of Jurists	175,615	56,265
Internews Europe	388,897	302,496
Meedan Inc	-	34,238
Modern Journalism Development Centre	43,456	-
North Kazakhstan Legal Media Center	-	60,025
Open Net	65,579	94,053
Stichting Hivos	325,345	214,848
Rights for Justice Foundation	47,797	-
Small grants	433,229	260,741
Confidential partners	687,128	668,139
	<u>2,642,601</u>	<u>2,161,428</u>

Small grants include grants to partners below £25,000 in the year.

Confidential partners are organisations which need to remain anonymous due to the sensitive nature of their work.

8 Related party transactions

Peter Noorlander was engaged as a consultant in 2022 and was paid £7,140. Peter was appointed as a director of the ARTICLE 19 Netherlands board in May 2022.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and applied for charitable purposes.

10 Fixed assets

	Computer equipment £	Office equipment £	Fixtures & Fittings £
<u>The group</u>			
Tangible fixed assets			
Cost or valuation			
At the start of the year	160,117	137,926	-
Additions in the period	12,084	8,170	63,391
Revaluation of foreign currency asset	4,925	8,360	-
At the end of the year	<u>177,126</u>	<u>154,456</u>	<u>63,391</u>
Depreciation			
At the start of the year	133,978	97,306	-
Charge for the period	10,237	11,735	3,170
Revaluation of foreign currency asset	4,772	4,012	-
At the end of the year	<u>148,987</u>	<u>113,053</u>	<u>3,170</u>
Net book value at the end of the year	<u>28,139</u>	<u>41,403</u>	<u>60,221</u>
Net book value at the start of the year	<u>26,139</u>	<u>40,620</u>	<u>-</u>
<u>The charity</u>			
Tangible fixed assets			
Cost or valuation			
At the start of the year	132,193	50,920	-
Additions in the period	8,902	5,604	63,391
Revaluation of foreign currency asset	(494)	(1,474)	-
At the end of the year	<u>140,601</u>	<u>55,050</u>	<u>63,391</u>
Depreciation			
At the start of the year	109,777	42,383	-
Charge for the period	7,056	2,638	3,170
Revaluation of foreign currency asset	23	(743)	-
At the end of the year	<u>116,856</u>	<u>44,278</u>	<u>3,170</u>
Net book value at the end of the year	<u>23,745</u>	<u>10,772</u>	<u>60,221</u>
Net book value at the start of the year	<u>22,416</u>	<u>8,537</u>	<u>-</u>

**11 Subsidiary undertaking -
ARTICLE 19 Mexico and Central America (Campaña Global por la libertad de expresion)**

	2022	2021
	£	£
Incoming resources		
Turnover	2,241,333	1,740,667
Income from ARTICLE 19	-	62,321
Expenditure	<u>(1,623,030)</u>	<u>(1,466,590)</u>
Total incoming resources for the year	<u>618,303</u>	<u>336,398</u>
Funds held		
Total funds brought forward	1,661,346	1,324,948
Total incoming resources for the year	<u>618,303</u>	<u>336,398</u>
Total funds carried forward	<u>2,279,649</u>	<u>1,661,346</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	2,370,870	1,699,838
Liabilities	<u>(91,221)</u>	<u>(38,492)</u>
Funds	<u>2,279,649</u>	<u>1,661,346</u>

Amounts owed from the parent undertaking are shown in note 15.

**12 Subsidiary undertaking -
ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil)**

	2022	2021
	£	£
Incoming resources		
Turnover	805,814	1,291,842
Income from ARTICLE 19	140,433	104,258
Expenditure	<u>(1,308,877)</u>	<u>(1,331,523)</u>
Total incoming resources for the year	<u>(362,630)</u>	<u>64,577</u>
Funds held		
Total funds brought forward	447,256	382,679
Total incoming resources for the year	<u>(362,630)</u>	<u>64,577</u>
Total funds carried forward	<u>84,626</u>	<u>447,256</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	166,868	486,704
Liabilities	<u>(82,242)</u>	<u>(39,448)</u>
Funds	<u>84,626</u>	<u>447,256</u>

Amounts owed from the parent undertaking are shown in note 15.

**13 Subsidiary undertaking -
ARTICLE 19 Eastern Africa**

	2022	2021
	£	£
Incoming resources		
Turnover	234,101	233,597
Income from ARTICLE 19	98,264	83,044
Expenditure	<u>(340,978)</u>	<u>(300,367)</u>
Total incoming resources for the year	<u><u>(8,613)</u></u>	<u><u>16,274</u></u>
Funds held		
Total funds brought forward	83,356	67,082
Total incoming resources for the year	<u>(8,613)</u>	<u>16,274</u>
Total funds carried forward	<u><u>74,743</u></u>	<u><u>83,356</u></u>
The aggregate of the assets, liabilities and reserves was:		
Assets	93,809	102,395
Liabilities	<u>(19,066)</u>	<u>(19,039)</u>
Funds	<u><u>74,743</u></u>	<u><u>83,356</u></u>

Amounts owed from the parent undertaking are shown in note 15.

**14 Subsidiary undertaking -
ARTICLE 19 Netherlands**

Since January 2020, ARTICLE 19 Netherlands became a 100% subsidiary of ARTICLE 19.

A summary of the results for the subsidiary is shown below:

	2022	2021
	£	£
Incoming resources		
Turnover	540,641	243,431
Income from ARTICLE 19	-	-
Expenditure	<u>(619,508)</u>	<u>(225,759)</u>
Total incoming resources for the year	<u><u>(78,867)</u></u>	<u><u>17,672</u></u>
Funds held		
Total funds brought forward	109,754	92,082
Total incoming resources for the year	<u>(78,867)</u>	<u>17,672</u>
Total funds carried forward	<u><u>30,887</u></u>	<u><u>109,754</u></u>
The aggregate of the assets, liabilities and reserves was:		
Assets	129,287	119,286
Liabilities	<u>(98,400)</u>	<u>(9,532)</u>
Funds	<u><u>30,887</u></u>	<u><u>109,754</u></u>

Amounts owed from the parent undertaking are shown in note 15.

15 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2022	2021
	£	£
Gross income	11,172,104	10,442,463
Result for the year	<u><u>243,976</u></u>	<u><u>609,398</u></u>

16 Debtors

	The group		The charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	457,261	727,652	457,261	695,033
Prepayments	149,638	217,777	124,333	102,410
Accrued income	405,500	332,319	350,926	212,778
Other debtors	30,218	8,528	27,321	2,133
Intercompany	-	-	-	-
	1,042,617	1,286,276	959,841	1,012,354

17 Creditors: amounts falling due within one year

	The group		The charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	486,212	505,048	484,791	497,836
Taxation and social security	333,879	274,786	264,255	213,386
Pension contributions due	35,049	63,790	31,370	27,557
Deferred income	29,268	29,268	29,268	29,268
Accruals	100,341	144,627	83,761	137,201
Other creditors	524,560	440,511	382,656	319,774
Intercompany	-	-	(77,391)	61,784
	1,509,309	1,458,030	1,198,710	1,286,806

18 Deferred income

Deferred income consists of a balance owed from ARTICLE 19 Eastern Africa to ARTICLE 19

	The group		The charity	
	2022	2021	2022	2021
	£	£	£	£
Balance at the beginning of the year	29,268	47,431	29,268	47,431
Income deferred in the year	-	29,268	-	29,268
Amount released to income in the year	-	(47,431)	-	(47,431)
Balance at the end of the year	29,268	29,268	29,268	29,268

19 Pension scheme

The charity has a defined contribution pension scheme with Scottish Widows for UK employees.

The assets of the scheme are held separately from those of the charity in an independently administered fund with Scottish Widows.

The pension costs represents contributions payable by the charity to the fund in the year and amounted to £202,508 (2021: £198,444) (see note 5).

Contributions totalling £22,218 (2021: £20,066) were payable to the fund at the balance sheet date and are included in creditors (see note 17).

20a Analysis of group net assets between funds - current year

	General	Designated	Restricted	Total funds
	unrestricted			
	£	£	£	£
Fixed assets	-	129,763	-	129,763
Net current assets	997,342	-	4,812,027	5,809,369
Net assets at the end of the year	997,342	129,763	4,812,027	5,939,132

20b Analysis of group net assets between funds - prior year

	General	Designated	Restricted	Total funds
	unrestricted			
	£	£	£	£
Fixed assets	-	66,759	-	66,759
Net current assets	705,400	-	4,754,804	5,460,204
Net assets at the end of the year	705,400	66,759	4,754,804	5,526,963

21a Movement in group funds - current year

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
Restricted funds:					
Africa projects	78,155	429,036	(557,049)	-	(49,858)
Asia projects	526,768	1,317,890	(1,560,357)	-	284,301
Latin America projects	2,132,791	2,834,565	(2,730,703)	-	2,236,653
Law & Policy projects	(313,209)	222,188	(301,194)	-	(392,215)
Europe & Central Asia projects	(46,083)	1,512,553	(1,504,859)	-	(38,389)
Middle East & North Africa projects	303,468	1,298,755	(1,115,427)	-	486,796
Global Thematic projects	2,072,914	3,689,745	(3,477,920)	-	2,284,739
Total restricted funds	4,754,804	11,304,732	(11,247,509)	-	4,812,027
Unrestricted funds:					
Designated funds: fixed asset fund	66,758	96,931	(33,926)	-	129,763
General funds	705,401	3,831,027	(3,539,086)	-	997,342
Total unrestricted funds	772,159	3,927,958	(3,573,012)	-	1,127,105
Total funds	5,526,963	15,232,690	(14,820,521)	-	5,939,132

21b Movement in group funds - prior year

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
Restricted funds:					
Africa projects	(169,623)	738,218	(490,440)	-	78,155
Asia projects	379,046	1,146,289	(998,567)	-	526,768
Latin America projects	1,928,797	2,670,942	(2,466,948)	-	2,132,791
Law & Policy projects	(272,828)	78,205	(118,586)	-	(313,209)
Europe & Central Asia projects	(390,337)	1,910,146	(1,565,892)	-	(46,083)
Middle East & North Africa projects	454,198	830,923	(981,653)	-	303,468
Global Thematic projects	1,763,608	2,963,664	(2,654,358)	-	2,072,914
Total restricted funds	3,692,861	10,338,387	(9,276,444)	-	4,754,804
Unrestricted funds:					
Designated funds: fixed asset fund	72,740	38,266	(44,248)	-	66,758
General funds	717,043	3,824,970	(3,836,612)	-	705,401
Total unrestricted funds	789,783	3,863,236	(3,880,860)	-	772,159
Total funds	4,482,644	14,201,623	(13,157,304)	-	5,526,963

Purpose of restricted funds

Represents funds received from donors relating to agreed projects. The funds will cover expenditure planned for the following financial year.

The split of the restricted funds represents the location where expenditure has taken place, but not necessarily which ARTICLE 19 entity signed the grant agreement. The restricted balances which are in deficit in 2022 is due to spending on grants where the income is not due from the donor until 2023, and/or income recognised under *Global Thematic projects* while expenditure is incurred across different teams.

Purpose of designated funds

The designated fund is matched against the net book value of the fixed assets of the charity, which are not readily realisable.

22 Reconciliation of net income to net cash flow from operating activities

	2022	2021
	£	£
Net income for the reporting period (as per the statement of financial activities)	412,169	1,044,319
Depreciation charges	25,142	18,258
Foreign exchange (gains)/losses	(424,787)	405,281
(Increase)/decrease in debtors	243,659	(623,343)
Increase/(decrease) in creditors	51,279	117,168
Net cash provided by operating activities	307,462	961,683

23 Analysis of group cash and cash equivalents

	At 1 January 2022	Cash flows	Other changes	At 31 December 2022
	£	£	£	£
Cash in hand	1,147	(579)	-	568
Cash at bank	5,630,811	644,682	-	6,275,493
Total cash and cash equivalents	5,631,958	644,103	-	6,276,061

24 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

	Property		Equipment	
	2022	2021	2022	2021
	£	£	£	£
Less than one year	136,226	148,991	-	-
One to five years	375,815	104,181	-	-
	512,041	253,172	-	-

25 Legal status of the charity

The charity is a company limited by guarantee and has no share capital.
The liability of each member in the event of winding up is limited to £1.

26 Income from UK Foreign, Commonwealth & Development Office

Project name	Project identifier	Project code	Income recognised	Cash received	Income recognised
			2022	2022	2021
			£	£	£
Protecting Rights, Openness and Transparency Enhancing Civic Transformation (PROTECT)	GB-CHC-1148404-GB-CHC-327421-DFID-PROTECT	06622	1,633,709	1,658,265	1,913,218
Protecting Independent Media for Effective Development (PRIMED) (Consortium led by BBC Media Action)	GB-CHC-327421-2019-6696-PRIMED	06696	-	-	47,971
Supporting independent civil society and media to defend the fundamental freedoms of expression and assembly in Belarus		06746	-	-	158,238
Speech is not a Crime		06768	-	-	7,109
ECHML - Ensuring Communal Harmony through Media Information Literacy		06817	20,361	-	2,235
			1,654,070	1,658,265	2,128,771

27 Income from Swedish International Development Cooperation Agency	2022	2022	2021	2021
	Total SEK	Total £	Total SEK	Total £
Income received	24,000,000	1,923,443	24,000,000	2,037,806
	24,000,000	1,923,443	24,000,000	2,037,806
28 Income from The Norwegian Ministry of Foreign Affairs	2022	2022	2021	2021
	Total NOK	Total £	Total NOK	Total £
Income received	11,000,000	925,107	7,500,000	634,523
	11,000,000	925,107	7,500,000	634,523
29 Post balance sheet events				
None				

ARTICLE 19

England & Wales - Charity number 327421

Accounts

Company number: 2097222

Charity number: 327421



ARTICLE 19

Report and Financial Statements

31 December 2021

ARTICLE 19

Administrative details

For the year ended 31 December 2021

Abbreviations

CSO	Civil Society Organisation
FGPC	Finance and General Purposes Committee
FoE	Freedom of Expression
HLPF	UN General Assembly High Level Political Forum
HRD	Human Rights Defender
HRIA	Human Rights Impact Assessments
ICCPR	International Covenant on Civil and Political Rights
ICT	Information and Communications Technology
IMC	Independent Media Commission
ITU	International Telecommunication Union
LGBTQI+	Lesbian, gay, bisexual, transgender, queer, and intersex
MFC Consultative Network	Media Freedom Coalition Consultative Network
MoU	Memorandum of Understanding
RTI	Right to Information
UNSR	UN Special Rapporteur

ARTICLE 19

Administrative details

For the year ended 31 December 2021

Company number 2097222

Charity number 327421

Registered office and operational address Sayer Vincent, Invicta House, 108-114 Golden Lane, London EC1Y 0TL
(from 16 July 2021)
Free Word Centre, 60 Farringdon Road, London EC1R 3GA
(until 16 July 2021)

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Paddy (John) Coulter	Chair
Mark Salway	Treasurer, Chair of the Finance and General Purposes Sub-Committee
Gayathry Venkiteswaran	Chair of the Governance Sub-Committee
Nadezda Azhgikhina	
Arturo Franco	Resigned 16 June 2022
Abir Ghattas	
David Kaye	
Robert Latham	
Frank Ledwidge	Resigned 31 July 2021
Lucia Nader	Appointed 16 June 2022
Charles Onyango-Obbo	Appointed 25 June 2021
Aparna Ravi	
Lesley Swarbrick	
David Viney	

Secretary Quinn McKew

Principal staff	Quinn McKew	Executive Director
	Barbora Bukovska	Senior Director of Law and Policy
	Amir Bayani	Director of Resilience (from September 2021)
	David Diaz-Jogeix	Senior Director of Programmes
	Nicola Dodero	Director of Finance
	Maxine Harrington	Director of Human Resources
	Neil Smith	Chief Operating Officer (from January 2021)
	Sara Wilbourne	Director of Communications & Campaigns

ARTICLE 19

Administrative details

For the year ended 31 December 2021

Bankers	Barclays Bank PLC, London
Solicitors	Bates Wells 10 Queen Street Place London EC4R 1BE
Auditor	Sayer Vincent LLP Chartered accountants and registered auditors Invicta House 108 – 114 Golden Lane London EC1Y 0TL

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

The Trustees, who act as the Directors of the Company for the purposes of the Companies Acts, and trustees for charity law purposes, submit their annual report and the financial statements of ARTICLE 19 for the year. This includes a strategic report. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and Activities

ARTICLE 19's objectives are to educate the public and protect freedom of expression, access to information and related rights, throughout the world, particularly as defined in Article 19 of the Universal Declaration of Human Rights and in international and regional human rights law. In our digital era, ARTICLE 19 is an international think-do organisation that propels the freedom of expression movement locally and globally to ensure all people realise the power of their voices.

Vision and Strategy

ARTICLE 19's vision is for a world in which all people can speak freely, actively engage in public life, and express themselves without fear or discrimination.

Our strategy, The Expression Agenda, began in 2015 and concluded in December 2021. The strategy covered five thematic areas, with a gender theme cross-cutting all of the themes. The focus of the five thematic areas have been:

- **Civic Space** - we help secure the right to participate in public life, to engage in debate, criticise, protest and dissent, in physical and online space.
- **Protection** – we continue to defend those on the front line, ensuring that violations are reported, and perpetrators held to account.
- **Digital** - we embed human rights principles into law and process, engaging governments, businesses and the technical community.
- **Transparency** – we work to ensure that communities and individuals can enjoy their right to information and hold those in power accountable for their actions.
- **Media** – we work to ensure that media pluralism, freedoms and the public interest are protected and promoted in a globalised, digitalised and converged landscape.

In 2021, ARTICLE 19 continued our commitment to the inclusion of a strong focus on gender and diversity via our MX Method strategy. Our work in this area had a particular focus in 2021 on combatting online violence against women and LGBTQI+ persons, as well as researching media stigma against LGBTQI+ individuals in Africa.

The results of the external evaluation in 2021 of our Expression Agenda strategy have contributed to our new strategy, "The Power of Our Voices" which was approved by the International Board in December 2021 and covers the period 2022-2025.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

The activities currently carried out for the public benefit by the charity and to make freedom of expression a reality all over the world are broadly categorised as follows:

- Championing freedom of expression and information, as a fundamental human right that is also central to the protection of other rights.
- Monitoring, researching, publishing, lobbying, campaigning, setting standards and litigating on behalf of freedom of expression wherever it is threatened.
- Providing expertise on international human rights standards and for legislation that protects the right to speak and right to know in countries emerging from conflict, war and genocide or repression.
- Working to safeguard media pluralism, independence and diversity of views.
- Providing legal and professional training and mentoring to national actors, including non-governmental organisations, judges and lawyers, journalists, media owners, public officials and parliamentarians.
- Promoting the right to know of poorer communities to ensure transparency and strengthen citizens' civic participation.

ARTICLE 19 works to achieve its charitable objectives in two ways:

- (1) through direct delivery especially in relation to work in areas where it has its own staff; and
- (2) through working with partner organisations, including the provision of financial and capacity support.

In setting ARTICLE 19's programme each year, ARTICLE 19 has regard to the Charity Commission's general guidance on public benefit. The Trustees review the programmes undertaken by ARTICLE 19 to ensure that they fall within the Charity's charitable objects and aims.

Partnership

Work carried out by partner organisations is especially useful in jurisdictions where ARTICLE 19 has no established infrastructure for managing staff and operations or where partners provide knowledge and skills that complement ARTICLE 19's own international comparative perspective. Partnership also assists in maximising the number of beneficiaries reached. In turn, partnership has both defined and strengthened ARTICLE 19's effectiveness and legitimacy.

ARTICLE 19 only works with trusted national counterparts with good financial monitoring systems in place. All partners sign a Memorandum of Understanding (MoU) with ARTICLE 19 on financial procedures to be followed. ARTICLE 19 seeks to conduct a due diligence assessment prior to signing any MoU with implementing partners assessing their governance and internal controls measures. Any improvements identified are included in the MoUs and ARTICLE 19 aims to provide organisations with capacity building in those areas, as needed. ARTICLE 19 requires partners to be fully accountable to ARTICLE 19 for their income and expenditure transactions as part of their financial management.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

Structure, Governance and Management

Governing Document

ARTICLE 19 is a charitable company limited by guarantee (no 2097222). It was set up by a Memorandum of Association on 5 February 1987. ARTICLE 19 was registered as a charity on 7 January 1987 (registered charity number 327421).

Structure of the Organisation

ARTICLE 19's International Office (based in London):

- i) hosts ARTICLE 19 international support teams (including Law and Policy; Communication and Campaigns; People and Culture; Projects, Finance and Operations) and the Executive Director
- ii) hosts the Regional Team for Europe and Central Asia
- iii) directly manages the Regional Team for Southeast Asia
- iv) provides financial, operational and fundraising support to Regional Offices in Bangladesh, Brazil, Kenya, Mexico, the United States, Senegal, the Netherlands and Tunisia.

The Regional Offices are of two types:

- i) Subsidiaries: these have local governance boards and take independent management decisions from the International Office. They are treated as subsidiaries in the accounts. These include ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19 Campaña Global por la libertad de expression) and ARTICLE 19 Eastern Africa (based in Kenya).
- ii) Branches: these include ARTICLE 19 Bangladesh and South Asia, ARTICLE 19 Senegal and West Africa, ARTICLE 19 Middle East and North Africa, ARTICLE 19 Inc. (USA) and Stichting ARTICLE 19.

Affiliate Members are those regional offices who have a governance or advisory board from which they appoint a representative to the International General Assembly. Affiliates are ARTIGO 19 Brasil, ARTICULO 19 Campaña Global por la libertad de expression, ARTICLE 19 Eastern Africa, ARTICLE 19, Inc., ARTICLE 19 Middle East and North Africa.

The International General Assembly comprises the Trustees of the UK charity together with nominated representatives from Regional Office Boards.

Board of Trustees

ARTICLE 19 is governed by an International Board of Trustees ('Directors' under company law). The International Board of Trustees meets twice a year to provide strategic direction for the organisation, and to monitor the work of the Executive Director and management team.

Our Finance and General Purposes Committee (FGPC) is chaired by the Treasurer, Mark Salway, and is responsible for overseeing financial, audit, human resources and operational matters; this meets a minimum of four times a year, with additional meetings as required. The Governance Sub-Committee is chaired by the Vice Chair, Gayathry Venkiteswaran, and is charged with overseeing and measuring the overall effectiveness of the governance mechanisms of the organisation and recommending new Trustees for appointment to fill vacancies. The committee meets at least three times a year.

In July 2021 one Trustee resigned, with an additional resignation due to retirement in June 2022. One new trustee was appointed in June 2021, and a further one was appointed in June 2022. Our Board at the time of

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

signing in 2022 consisted of:

- Paddy Coulter (Chair), Director, Oxford Global Media
- Mark Salway FCA (Treasurer), Experienced financial consultant and lecturer Bayes Business School
- Gayathry Venkiteswaran (Vice Chair), Associate Professor of Media & Law, University of Nottingham (Malaysia Branch)
- Nadezda Azhgikhina, Journalist and human rights activist
- Abir Ghattas, Digital Technologist
- Prof. David Kaye, Professor of Law
- Robert Latham, Lawyer specialising in media and intellectual property law
- Lucia Nader, Political scientist
- Charles Onyango-Obbo, Author and journalist
- Aparna Ravi, Lawyer specialising in corporate finance and governance
- Lesley Swarbrick, Writer and HR expert (special responsibility for human resources on the Board)
- David Viney, Digital Technologist

Selection and appointment of Trustees

There is a documented and structured process for the appointment of new Trustees. Nominations and recommendations are first made by existing members and from open recruitment. Their CVs are then circulated to the Governance Sub-Committee of the Board, which arranges for potential candidates to be interviewed for their suitability. The Governance Committee then proposes selected candidates to the General Assembly, who in turn recommend them to the Trustees upon agreement. Trustees will then vote to appoint a new Trustee. New Trustees are confirmed at the Annual General Meeting of ARTICLE 19.

Induction and training of Trustees

Newly appointed UK Trustees meet with the Chair, the Executive Director and staff members as part of a documented and structured induction programme; they receive key ARTICLE 19 organisational and programmatic documents. For non-UK based Trustees, the induction programme process is commenced virtually and completed in person at the time of the next Board meeting.

Setting Remuneration of Key Management Personnel

The FGPC sets the pay of the Executive Director and reviews this on a periodic basis taking into account market conditions and pay in similar organisations. The pay of other key management personnel is determined by a salary scale that is updated annually in line with inflation and applied to all staff.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

Achievements and performance against specific objectives

We view freedom of expression around the world in 2021 as being at a critical juncture. Our analysis has shown that democracy is under attack, authoritarianism is on the rise, and powerful actors - from governments to Big Tech – are battling to control the narrative. People who challenge power and those most at risk of discrimination are disproportionately affected.

Six years ago, ARTICLE 19 launched its strategy for 2015-2021 called The **Expression Agenda**. The strategy set out our vision of a world in which all people could freely express themselves and meaningfully engage in public life without fear or discrimination.

Each year since 2018, our **Global Expression Report** has investigated the state of freedom of expression around the world and ranked countries according to how free each and every person is to write, post online, march, teach, access and share information, and hold the powerful to account.

The developments we have witnessed over the course of The Expression Agenda are truly chilling. Democratic institutions have been hollowed out, media and civil society attacked, and checks and balances on executive powers eroded.

The Global Expression Report 2021 found that:

- **Two-thirds of us, or 4.9 billion people, now live in countries that are Highly Restricted or In Crisis** – more than at any time in the last decade.
- The level of democracy the average citizen enjoyed in 2020 was down to **levels last found around 1990**.
- The global score for Freedom of Expression and the Right to Information is at its **lowest point since 2010**.

Since March 2020, states worldwide have used the Covid-19 pandemic as an excuse to crack down on freedom of expression at the time we most needed clear and inviolable protections. But the pandemic hit a world already fraught with populist strongmen hostile to journalism and science, the denigration of dissent, and an erosion of multilateral engagement and trust.

But despite these grim developments, hundreds of actors and activists are making tremendous strides in strengthening media literacy, improving corporate transparency, tackling hate speech, and regulating giant companies.

Internally, ARTICLE 19 has adapted its processes to prioritise well-being and flexibility, offering tailored support to teams around the world. While many have struggled with adverse circumstances, particularly our teams in Brazil and Bangladesh who have faced uniquely dark situations, all without exception have risen to the challenges of the pandemic and continued to deliver.

Highlights of our performance against each goal is outlined below; full details of ARTICLE 19's achievements in 2021 can be found in our [Annual Report](#). From campaigns supporting indigenous people in the Amazon to television broadcasts in Bangladesh, and from disinformation trackers in Western Africa, to an award-winning health channel in Tunisia, the breadth of work as seen in this year's report highlights the remarkable resilience and resolve demonstrated by teams across the organisation.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

GOAL 1: CIVIC SPACE – RESULT AGAINST STRATEGIC OUTCOMES AND 2021 ACTIVITIES

1.1 PROTEST: ACHIEVED

Protecting the right to protest has been a central issue for our organisation, starting with developing the Right to Protest Principles in 2016 and resulting in most regional offices working on this issue, due to many countries now being at a crisis point with the government using the pandemic to put additional restrictions in place. In 2021, we continued to be a member of the Vuka! Coalition Network and have led in producing a guide on the right to protest for over 200 coalition members to share with their partners.

Our Brazil and South America office had a significant litigation success with the landmark ruling for photojournalist, Alex Silveira, when Brazil's Federal Supreme Court ruled that the state must be held responsible when journalists are injured by security forces while covering demonstrations. We have been following the case since 2014 as an *amicus curiae* and not only does this bring the journalist long-awaited justice, it will serve as a precedent for similar cases currently going through the courts, as well as for future cases. In Kenya, there has been work with women and sexual and gender minorities HRDs. For example, we have worked with a group of women who were campaigning against killing of women allegedly involved in witchcraft, and more broadly countering negative narratives about women being part of protest.

1.2 PARTICIPATION: ACHIEVED

The main work under this outcome came from the regional offices, due to a lack of opportunity at the global level to contribute to standard setting. However, the importance of this work has grown in the last two years, with governments infringing on the basic principles. One focus at the international level has been our facilitation of the Civic Space and Human Rights breakout group during the C7 (Civil Society stream of the G7). The event hosted by Bond with support from the UK Cabinet office, brought together civil society recommendations to feed into the G7 communiqués. The G7 final communiqué includes language on commitments on open societies, though decisive action is still to be seen.

Our work has progressed well in our Senegal and West Africa, Brazil and South America and Kenya and East Africa offices. After almost a decade of tireless advocacy engaging a range of stakeholders, including people with disabilities in the Gambia, The Gambia National Assembly passed the Persons with Disabilities Bill which protects their fundamental rights and freedoms. In Brazil, we have offered training on the Escazú Agreement - one of the focuses is the promotion of convention 169 on informed participation of populations potentially affected by major works. In Kenya, in partnership with the Kisumu County government, we drafted and presented the Public Participation Act.

1.3 EQUALITY AND NON-DISCRIMINATION: ACHIEVED

A focus under this outcome has been working on Hate Speech, including the creation of a toolkit which we have adapted to the context of our regional offices. A successful example from Tunisia has been the training of the Ministry of Education on how to counter hate speech, which is now integrated into the curriculum of the ministry. In West Africa, a project called Young People in Dakar focused on the increase in hate speech in various media and used toolkits to counter this. In Mexico, we focussed on disinformation and hate speech and developed and published the [report](#), 'Content Removal: Inequality and Exclusion from Digital Civic Space' (Remoción de contenidos: Desigualdad y exclusión del espacio cívico digital). In Belarus, we have published a [report](#) on the right to FoE and 'extremism' restrictions in which it examines the interpretation of various Belarusian legislation. The report finds that the legislation fails to comply with international FoE standards going beyond the boundaries established by Articles 19 and 20 of the ICCPR.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

GOAL 2: PROTECTION - RESULT AGAINST STRATEGIC OUTCOMES AND 2021 ACTIVITIES

2.1 SELF-PROTECTION: ACHIEVED

This outcome was mostly implemented by the regional offices, where monitoring of attacks against journalists takes place. All regional offices document attacks against journalists, with some monitoring in a more systematic way. The International Office uses the information for targeted advocacy at the UN, or other international coalitions and events. An example of a national campaign includes the #ConocerlesEsReconocerles campaign in Mexico, which seeks recognition of the work HRDs and journalists conduct in Mexico. The campaign highlighted five emblematic cases that explain the importance of the right to defend human rights, the risks faced by defenders and journalists, and highlights how their work benefits society. The launch was shared widely and a number of HRDs and journalists participated, as did the EU Ambassador to Mexico. We delivered digital security training in Cambodia to 210 HRDs to become more secure in their work. We also focused on UN advocacy by jointly publishing a [UPR mid-term report](#) with PEN America highlighting Cambodia's regression on FoE issues. We conducted 37 online and 1 offline safety training sessions in Bangladesh. Additionally through the bridging employment initiatives 47 female journalists, who lost their job during the Covid-19 crisis, were provided training. The initiative helped them to gain technology-based skills. By the end of 2021, 10 of the journalists have returned to their profession.

At the global level, three sets of intersectional guidelines were developed; monitoring attacks against journalists; protection training; and advocacy on emblematic cases. The guidelines were led by the International Office in consultation with all regional offices.

2.2 MEDIA ENVIRONMENT: PARTLY ACHIEVED

The international office aims to oversee the big picture of how this global outcome is being implemented, with regional offices implementing work on how to strengthen protection policies and protocols in media houses and with lawyers working in this area. The work for a global resource hub on the safety of journalists and HRDs has started and many resources have already been collected to be part of it. In Mexico a hub was launched last year, with one in Brazil and Bangladesh also to be published next year.

Training was provided to journalists and media associations to document Covid-19 related attacks, and sub-grant provided to journalists and media houses in Sub-Saharan Africa so they can adapt and survive the crisis while enabling them to provide relevant and life-saving information on the pandemic to their audiences. We supported CSOs and media outlets in Turkey by providing legal support on criminal investigation and internet blocking. In the last 2 years, we have supported more than 100 legal cases, which impacted on the survival of CSOs in Turkey. This has been very welcomed by defendants and their families.

2.3 STATE & INTERNATIONAL ACTORS: ACHIEVED

In 2021, we developed a strategic approach to advocacy in international fora to reinforce international standards. In 2021, we contributed to; the UN General Assembly on the Security of Journalists; to the UNSR report on gender, justice and FoE; to the HRC report on violence against journalists during Covid-19; and the UN Secretary General report on the safety of journalists in the digital space. As co-chairs of the MFC Consultative Network, we brought several cases of violations to the Media Freedom Coalition for them to take action and supported them in the creation of diplomatic networks on media freedom in 11 countries. We began the development of AdvoSheets, which are short guides on how to use international standards to reinforce national legislation and policies. Additionally, we provided training to the regional offices and partners on how to use the UN special procedures to promote the safety of journalists.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

In Tunisia, after a series of consultations with the Ministry of Justice and the High Institute of Magistracy, the latter have given their agreement in principle to sign a formal partnership with us. Within it a Training for Trainers for Judges on FoE will be implemented as well as an update of the training module on FoE and information for judges, which will be adopted by the High Institute for Magistracy. In response to the Myanmar coup, we delivered nearly 20,000 GBP in emergency help to HRDs, including journalists, to assist them with relocation and enhanced personal protection. ARTICLE 19 was in a strong position to help these individuals at risk.

2.4 IMPUNITY: ACHIEVED

All Regional offices have issued statements demanding justice for attacks against journalists and HRDs, and the international office has spoken at many events. We have had many successes in Mexico after a number of years advocating on behalf of different journalists; in the case of Lydia Cacho, who was arbitrarily detained and tortured in 2005, in 2021 the former Governor of Puebla Mario Marín, who is accused of torturing the journalist, was arrested in Acapulco. Through legal advocacy over 11 years, the UN Human Rights Committee ascertained the responsibility of the Mexican State for the human rights violations committed against Lydia. There is no precedent of a former Governor being detained on charges of torture, let alone a high-level official being apprehended for an attack against a journalist. Another example is the journalist Carmen Olsen, whose case we have accompanied for 8 years, was acquitted of the crime of "outrages to authority", an important achievement for FoE against criminalization of journalism.

In Togo, our actions contributed to the release of journalists, Joe Egah and Ferdinand Ayité who had been imprisoned for defamation and offence against authority and Isidore Kouwonu who had been placed under judicial control. In Kenya, we published several articles on thematic issues including the following; Prosecute, reject impunity for crimes against journalists and 'Why Kenya must Address Online violence against women ahead of elections'.

2.5 ENVIRONMENTAL HUMAN RIGHTS DEFENDERS (EHRDs): ACHIEVED

The Aarhus Convention meeting of parties agreed in November 2021 to create a new Special Rapporteur for Environmental HRDs. The new rapporteur will have a number of functions and powers to protect Environmental HRDs and we hope will set a good model for other regions. Additionally, the Escazú Agreement was ratified by additional states and went into force in 2021. It includes extensive obligations to protect Environmental HRDs that should significantly improve national legal obligations to act to protect them.

GOAL 3: DIGITAL - RESULT AGAINST STRATEGIC OUTCOMES AND 2021 ACTIVITIES

3.1 DIGITAL CONTENT REGULATION: ACHIEVED

We have provided a significant contribution to the work of the Council of Europe Committee of Experts on FoE and Digital Technologies, and elements of our calls have been upheld in the final Recommendations issued by the expert group and approved by the Committee of Ministers. We have decided to join a number of regional coalitions including the Arab Alliance for Digital Rights and The Middle East and North Africa Coalition to Combat Digital Surveillance which aims to advocate for the end of sales of digital surveillance tools to repressive governments in the region, fight for a safe an open internet, defend human rights, and protect HRDs, journalists, and internet users from governments' prying eyes. In December 2021, we launched our new policy, Taming Big Tech which outlines how to regulate the content moderation of social media platforms in a way that protects the right to freedom of expression and information.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

3.2 PRODUCTS & SERVICES: PARTLY ACHIEVED

At a global level, we have seen progress between business and human rights organisations, however the area of products and services is one of the most complex areas to make progress for human rights because it is extremely difficult to get meaningful adoption through the business sector. We have pushed for the adoption of Human Rights Impact Assessments (HRIA) for private sector infrastructure providers. This will have an impact on the less visible (to the public) products and services (such as content delivery networks) which are not usually closely scrutinised. We have been involved in conversations with infrastructure providers but were unable to conduct HRIsAs as it requires physical presence to conduct these workshops which was not possible during Covid-19.

We had more success at the regional level where, in Brazil we implemented community radio in eight communities of Brazil's Amazon region. We published, '[Emotional Entanglement: China's emotion recognition market](#)', analysing the design and development of the technology and its implication for human rights. The report provides evidence and analysis of the burgeoning market for emotion recognition technology in China and its detrimental impact on human rights. We published an [outcome report](#) following business and human rights engagement with infrastructure service providers SIDN, Blacknight and PIR to present the first-of-its-kind methodology for a sub-sector that is often overlooked with regards to human rights due diligence. The report highlighted how the three companies updated their policies in line with international human rights standards, implemented improvements to their transparency reporting procedures, and engaged with new stakeholders and forums.

3.3 INTERNET GOVERNANCE, MANAGEMENT AND STANDARDS: ACHIEVED

This outcome has resonated well with the donor community as it has been well funded enabling us to achieve all international targets. At the regional level, we organised a strategic cross-sector dialogue with actors working to expand universal connectivity in South and Central America. The dialogue shared knowledge and experiences to address the challenges and gaps of existing policies and regulatory frameworks which have prevented universal access. The result has been both a consensus and further collaboration to shape connectivity policies for local and global contexts.

In the ITU Telecommunication Standardization Sector (a body that coordinates standards for telecommunications and Information Communication Technology), we worked to ensure that four strands of work were blocked from moving forward as the work items would have normalised biometric mass surveillance and centralised surveillance systems. In Mexico, we have actively participated in international Internet forums such as Mozfest to deal with technology and human rights issues from the perspective of the Global South. This has opened the doors to discussions that were previously focused on the vision of the Global North.

3.4 ACCESS: PARTLY ACHIEVED

We successfully advocated for the inclusion of community networks and small internet service providers as viable actors to expand connectivity in a final International Telecommunication Union (ITU) Study Group 1 report despite pushback from certain Member States. We published a study focused on analysing Community Networks initiatives as a path to the democratisation of access to the Internet in Brazil. The research encompassed themes such as digital divide, public policies for connectivity, and telecommunications infrastructure, which are basic matters to be considered when discussing Internet and grassroots movements/organisations. We produced a [report](#) on the digital divide within Mexico, to highlight how this impacts on human rights exercised through and with the use of ICT that mainly affects the states located in the southeast region.

GOAL 4: TRANSPARENCY RESULT AGAINST STRATEGIC OUTCOMES AND 2021 ACTIVITIES

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

4.1 SUSTAINABLE DEVELOPMENT: SIGNIFICANT PROGRESS

We performed well at the regional level. The model transparency law produced by the Organisation of American States and the Tromso convention were both important breakthroughs with significant ARTICLE 19 engagement. In April 2021, the Escazú Agreement came into force in Latin America and the Caribbean. The Agreement is binding and includes an enforcement mechanism, making it a strong tool to protect environmental human rights defenders. ARTICLE 19's regional offices in Mexico and Brazil worked closely on its creation, development, and now enforcement. In October 2021, the UN Economic Commission for Europe's Aarhus Convention Meeting of Parties approved the creation of a new Rapid Response Mechanism to tackle attacks against environmental human rights defenders in Europe. This will include not only an enforcement mechanism but also the creation of a new Special Rapporteur dedicated to protecting environmental human rights defenders. ARTICLE 19 held the first ever side event at an Aarhus meeting in 2014, which focused on the need to protect environmental human rights defenders, so we warmly welcome this development.

Regionally, Kenya worked with the government to draft regulations on the new national Access To Information law and subsequently helped train national government officials in its use. In Mexico, The Proactive Transparency project underwent an internal review and a new strategy was developed in 2020. The new implementation methodology was first implemented in Chiapas, followed by Yucatán and Oaxaca.

However, we did not secure any new commitments from the UN on transparency related issues. There was also no HLPF resolution in 2020, because Covid-19 prevented negotiations from moving, and in what can be seen as a climb down on commitments, it was agreed that the UN global pact on the environment would be demoted to a declaration rather than a binding treaty.

4.2 TRANSPARENCY FOR ACCOUNTABILITY: SOME PROGRESS

The process of discussing, drafting and enacting comprehensive right to information laws and most related legislation has stalled due to the pandemic. However, the Covid-19 outbreak generated a renewed interest in transparency, health information and governance-related issues as many governments undertook responses that hinder the right to information. This has generated a lot of attention and we have been repeatedly asked about recommendations on how to face the emergency and which positive steps governments should take to ensure the public's right to know necessary to inform and respond to the pandemic according to international standards and best practices.

International bodies have highlighted access to information as crucial to fighting the pandemic. UN bodies such as the UN Secretary General and the World Health Assembly, the decision making body of the WHO, have all recognised its importance, as have bodies such as United Nations General Assembly Special Session and the Financial Accountability, Transparency and Integrity panel, both of whom were heavily engaged through both public lobbying with delegates and public advocacy.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

GOAL 5: MEDIA - RESULT AGAINST STRATEGIC OUTCOMES AND 2021 ACTIVITIES

5.1 REGULATION (incl. FREEDOMS): PARTLY ACHIEVED

Our main focus has been working on a prototype Social Media Council and we have had some success within legislative circles in Ireland. One of the challenges when working in media is a context which is constantly changing. At the regional level, we produced a baseline report on the media legal environment and stakeholders in Sierra Leone that showed areas of non-compliance to international FoE standards of the new Independent Media Commission (IMC) Act. The report clearly showed the IMC lacks formal independence from political control and influence and fails to differentiate between different types of media and submits the control over all the media – press, broadcast and online media – to control of one regulator. In Tunisia, we equipped the Press Council with a pocket manual on the treatment of complaints and provided training to the Press Council members to ensure their understanding of the mechanisms of complaints management in line with the principles of the ethical charter and the rules of procedure.

In Bangladesh, we conducted research on the local media landscape which resulted in three reports providing a mapping of media laws and regulatory bodies, a comparative analysis of laws with international standards, and identifying gaps and hindrances which are obstructing the creation of an enabling environment for journalists.

5.2 PLURALISM (incl. PUBLIC INTEREST): ACHIEVED

After our successes at the global level in previous years, our focus has turned to the regional level. In partnership with the Institute of Press and Science of Information in Tunisia, we launched a National Academy on Investigative Journalism. The Academy will provide face to face and online trainings covering basic principles of investigative journalism and other topics such as access to information, digital data processing, corruption in public procurement, online and physical safety for journalists, media, legal and institutional framework and freedom of the press in Tunisia and ethical journalism. We published blogs, press releases, and opinion pieces on FoE in China. These included pieces targeted at the Chinese government's detention of journalists as well as the impact of big tech on FoE in China.

About our new strategy 2022-25

The Power of our Voices is our new four-year organisational strategy setting out our approach to tackling some of the existential challenges facing freedom of expression around the world. Developed collaboratively with staff from across the global organisation during 2021 it builds on the successes and learnings of the Expression Agenda strategy (gained from an external evaluation carried out in 2021) and ARTICLE 19's unique assessment of worldwide freedoms of expression and rights to information.

The new strategy has four global objectives -

- Three programmatic objectives
 - Digital spaces, governance, services and technologies will be rooted in human rights and enable the diversity of human experience;
 - More inclusive, protected and resilient communities and individuals feel free to express themselves in public and media;
 - Accurate and reliable data and information are publicly accessible, and must empower individuals to seize their rights.
- One operational objective focussed on making ARTICLE 19 an organisation that will better connected, more agile, resilient and sustainable.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

All of which are designed to deliver three global impacts of -

- Bridging human rights and technology to define a new digital era for expression
- Protecting, empowering and connecting silenced voice and dissent Advance law and policy to protect freedom of expression and demand accountability

ARTICLE 19 will achieve all of this through delivering three types of intervention:

- By carrying out cutting-edge research and legal and policy analysis to enhance our global leadership and drive our work (THINK)
- Leading programme work on the frontlines of expression through our regional offices, demonstrating the power of our approach to protect, enhance and empower voices (DO)
- Driving the global Freedom of Expression movement forward by sparking innovation through our research, campaigns and advocacy. (PROPEL)

Future plans – specific goals

STRATEGIC GOAL ONE: Digital spaces, governance, services and technologies will be rooted in human rights and enable the diversity of human experience	
GO1.1	Influence the design, development, and deployment of Internet infrastructure and technology so that it is more accessible and more resilient to efforts to censor people and vulnerable communities.
GO1.2	Push back against the datafication of publicly deployed infrastructure and its adverse implications on the rights of people and communities to speak, know, and protest.
GO1.3	Promote meaningful choice in how people and vulnerable communities can connect to the Internet and have awareness of digital rights.
GO1.4	Contribute to the emergence of transparent, accountable and sustainable multi-stakeholder local mechanisms for the oversight of content moderation on social media on the basis of international standards on FoE and other fundamental rights (including social media councils and local coalitions on content moderation and freedom of expression).
GO1.5	Challenge violations of online freedom and online harassment in our consistent advocacy, legal challenges and submissions with social media platforms, governments and IGOs. Failure to include strong freedom of expression and information and privacy provisions will be known of, and condemned.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

STRATEGIC GOAL TWO: More inclusive, protected and resilient communities and individuals feel free to express themselves in public and media

GO2.1	Research, explore, and test best practices and innovative approaches to respond to hate speech, discrimination, gender-based violence (online and offline), and protection of LGBTQ digital rights and advocated for at the international level.
GO2.2	Protest rights are protected, promoted, improved, and/or are made visible in target countries as a result of the A19 flagship campaign on protest.
GO2.3	Target HRDs, journalists, CSOs, and youth groups and their advocacy for key civic space challenges.
GO2.4	Help protect International Standards and their implementation in National Legislation and Policies, promoting an intersectional gender approach, , in particular those related to 1) legal harassment, 2) online harassment, 3) national security and counter terrorism, 4) protest, 5) disinformation, 6) privacy.
GO2.5	Protect capacities, support and coordination to reinforce protection of media, journalists, communicators and HRDS in most vulnerable contexts and at risk because exercising their freedom of expression.
GO2.6	Prosecution and Remedy: Innovative approaches are researched, explored and tested to address impunity and ensure remedy.
GO2.7	Through media and information literacy (MIL), support non-expert audiences in developing their capacity to understand key principles of freedom of expression and media freedom, which enables them to be more critical towards the legal framework and the reliability of information where they live.

STRATEGIC GOAL THREE: Accurate and reliable data and information are publicly accessible, and must empower individuals to seize their rights

GO3.1	Promote right to information, access to information and freedom of expression in law and in practice.
GO3.2	Improve transparency regarding the adoption and use of digital technologies and platforms which impact on human rights including FOE, privacy, and FOAA.
GO3.3	Improve access to information, public participation, protection of EHRDs, Journalists.
GO3.4	Journalists, lawyers, judges and civil society actors have the skills and knowledge to request information and exercise a watchdog role over government.
GO3.5	ARTICLE 19 will ensure that the protection of FoE, online and offline, is integrated as a priority in global discussions tackling mis/disinformation.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

STRATEGIC GOAL FOUR: ARTICLE 19 an organisation that will better connected, more agile, resilient and sustainable

GO4.1	CONNECTED: our communication systems, structures and ways of working are simplified, enabling us to collaborate easily, professionally and creatively both externally and internally across, and inside, borders, functions and teams.
GO4.2	AGILE: our technology, processes and knowledge management systems are being used efficiently to enable faster, more flexible and more effective working.
GO4.3	RESILIENT: humanly, digitally and financially we have increased our capability to anticipate threats to the organisation, and are better placed to manage and recover from the impacts of sudden shocks from those threats.
GO4.4	SUSTAINABLE: our funding and financial costing models, infrastructure, people and organisational values and behaviours underpin ARTICLE 19's long term stability and enhance its ability to have future impact.

These objectives and goals are shared with the reader to show the breadth and depth of our ambition. We have also set an action plan which sits behind each strategic goal. We aim to report against these fully next year.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

Financial Review

The financial results for the year ended 31 December 2021 are set out in the Statement of Financial Activities. ARTICLE 19's overall income of £14.2m has increased when compared with the previous year (2020: £11.8m).

This increase is due to a mix of additional income from secured grants and the timing of restricted project activity delayed from 2020 to 2021 leading to catch up from the impact of Covid-19. As in 2020 whilst our teams have successfully adapted, there are a number of activities that have had to be postponed, scaled back or delivered differently which has slowed down some of our spending, particularly on restricted grants. Income is recognised based on need, the total restricted income has increased to £10.3m (2020: £7.5m).

Unrestricted income decreased slightly to £3.9m (2020: £4.4m) – this is primarily due to one of our core donors' grant renewal being delayed into 2022. ARTICLE 19 is very appreciative of the continued support and trust of our core donors, SIDA and NMFA which remains critical to our ability to defend Freedom of Expression and support our regional offices globally.

Total expenditure increased by £3m to £13.2m (2020: £10.2m) which was in line with increased restricted funding and mitigating some of the impact of Covid-19 due to our staff's ability to adapt to remote ways of working. There was a slight reduction of £0.1m in unrestricted expenditure partly in response to the reduction in core funding.

As ARTICLE 19 matures as an organisation and restricted activity grows, we acknowledge that we must support this by ensuring strong and effective systems and controls, in particular effective and responsive compliance with our grant obligations. The new Strategy for 2022-2025 has explicitly addressed this need in its fourth strategic objective focussed on making ARTICLE 19 an organisation that will better connected, more agile, resilient & sustainable to create a strong foundation for our future growth.

Designated Reserves and Unrestricted General funds

We hold a designated reserve to match the net book value of fixed assets. At the end of 2021, this totalled £67k (2020: £73k). Our free reserves, called General funds, total £705k (2020: £717K). Free reserves are available to provide operational working capital and to maintain ARTICLE 19's resilience to resist the financial impact of unforeseen events or unexpected risks surrounding projected income and expenditure.

Reserves Policy

The reserves policy is designed to protect the organisation against areas mentioned in our risk review along with unexpected falls in income, unplanned increases in expenditure, security risks and unexpected fluctuations in exchange rates. Our policy results in a target of £2m and in comparing this with the general funds figure of £705k there is a shortfall against our target of £1.3m.

We are developing plans to increase our sources of unrestricted funds through fundraising, increase indirect recovery rates and improve the overall cost recovery in order to achieve our reserves target. We recognise that this will take time and may, in the short term, require some investment of our existing reserves. We continue to monitor our funding position closely.

Changes in Group Structure

There were no changes in our group structure during 2021.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

Risk Review

ARTICLE 19 reviews and updates its risk policy and risk register on a regular basis, which covers both financial and operational risks. The most significant risks currently are:

- 1. Political change in key donor countries (including ongoing impacts of Brexit, Covid-19 and the Ukraine conflict) leading to loss of Government funding due to diversion of funding priorities away from human rights work.** The UK Foreign and Commonwealth Office funding continues to be subject to political pressure to reduce their human rights funding with increased uncertainty about future funding flows and shorter term commitment to existing contracts. The Swedish government required urgent and sudden reallocation of their national budget to help support their humanitarian response to the Ukraine conflict. In both cases, we rapidly revisited contingency plans first made in 2020 and 2021 and made considered reductions to spending budgets and tightened cost control to help mitigate some of the short term impacts. We also successfully lobbied donors at risk to help justify minimising threatened cuts in funding and approached other sympathetic donors to increase their funding. The benefits of ARTICLE 19's registration in the Netherlands as ARTICLE 19 Stichting is starting to enable us to compete for EC grants in the remaining EU member states. We maintain our commitment to the strategy of developing a High Net Worth Individual givers programme. We continue to monitor and analyse political/economic threats to donor funding and remain committed to donor diversification as a key mitigation strategy
- 2. Unforeseen failure to comply with national legislation (labour, tax, reporting, charitable objectives) puts ARTICLE 19 registration, staff and partner safety or ability to deliver programme operate at risk.** Where feasible regional auditors or experts are tasked to check tax compliance regularly. Central oversight has been increased & inter-office communication on the risks improved. Central monitoring of potentially VATable activity and the VAT threshold has been stepped up and use of consultancy staff reviewed to ensure compliance with national legislations. A global legality & compliance questionnaire is being designed to circulate annually to all offices to help early identification & mitigation of high risk non-compliance.
- 3. Staff or offices are subject to harassment, intimidation, legal action for defamation or inappropriate use of Strategic Lawsuits Against Public Participation (SLAAPs) by state authorities or other stakeholders which constrains our work, risks our registration or threatens our staff** Security Management Group and Global Management Team have increased monitoring & review of crisis responses for all countries where A19 has active staff. Inter-office communication and sharing of information has been speeded up to enable more rapid coordination of mutual support and access to good legal advice. The processes for ensuring good editorial control of publicly released documents are being improved and structured training programmes provided to staff globally in professional research and writing. Where possible, cost effective and available professional Indemnity insurance coverage has been put in place to mitigate cost impact

Other risks regarded as important and therefore closely monitored but with sufficient mitigation measures already being taken to manage the impact on ARTICLE 19's operations and staff include -

- Failure to comply with donor compliance or reporting terms leads to reputation damage and loss of funding
- Loss of funds due to internal fraud, including partners
- IT failure or malicious cyber-attack leads to loss of data, including confidential information
- Lack of fully effective budget management & financial accounting systems, processes and reporting leads to core funding shortfall, organisational sustainability (overspend, underspend, incorrect allocation), poor quality compliance and decision making

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

- Physical and virtual risks to our staff arising from the politically sensitive nature of our work and that of our partners
- Covid-19 impact on staff physical and mental wellbeing as well as constraining effective delivery of our programmes.

Covid-19 Pandemic impact - 2021/22

The global Covid-19 pandemic continued to impact ARTICLE19's human rights activities and the wellbeing of our staff and their families in 2021. We have made significant adaptations in our ways of working to keep our staff, partners and beneficiaries safe and their mental well-being supported as well as continuing to deliver our freedom of expression work under great challenge. The logistical difficulties of constantly evolving and changing Covid-19 precautions have been compounded by increasing worldwide governmental misuse and abuse of emergency Covid-19 legislation to stifle legitimate freedom of expression and rights to access to information.

Over the last 24 months we have had to become very adaptive and creative in the way we deliver our FoE and RTI programmes and in particular how the teams in all of our offices responded to complicated and constantly changing rules for controlling and mitigating the spread of the virus.

Governments continued to misuse and in some cases abuse emergency Covid-19 legislation to constrain legitimate rights to protest or to delay or prevent access to information. The absence, or deliberate ignoring, of "sunset" clauses in emergency legislation designed to ensure regular scrutiny and proportionality of restrictions to the levels of public safety risks has been prevalent. A number of restrictions introduced by governments at the national level, particularly in the realm of right to assembly, freedom of speech and right to information, required ARTICLE 19's monitoring and interventions and has an impact on how we delivered our work

As in 2020, we have continued to challenge threats to freedom of expression around the world, monitoring and reporting on governments' overreach and ensuring human rights did not become yet another victim of the virus.

The specific impacts of Covid-19 to ARTICLE 19 include:

- Noting the increase in number of restrictions introduced by governments at the national level, particularly in the realm of right to assembly, freedom of speech and right to information, requiring ARTICLE 19's increased monitoring and interventions.
- Where feasible, teams have re-phased project activities focusing on those that can be carried out regardless of the Covid-19 restrictions and precautions and mitigated to some extent the impact on our programming through more active portfolio monitoring in close collaboration with partners and donors.
- We continued to re-purpose or move planned capacity building events for communities and partners into online spaces.
- Our advocacy work has been impacted and delayed as some events at the national and international level were postponed but, given the longer-term character of this work, the majority of it has been rescheduled or the delivery mechanism adapted. We have noted in some cases better attendance of key stakeholders due to the current situation.
- Whilst we are seeing many activities across the portfolio having to be postponed, a new set of activities is emerging due to the crisis.

A good example of this is the project **Covid-19 in Africa: Together for Reliable Information** where ARTICLE 19 joined forces with Deutsche Welle Akademie, Fondation Hironnelle, Free Press Unlimited, International Media Support, and Reporters Without Borders – in collaboration with UNESCO, and funded by the EU – to document the risks faced by journalists in 17 African countries during the Covid-19 pandemic.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

As part of this project, ARTICLE 19:

- Published human-impact briefings on attacks against journalists in eight countries;
- Analysed trends across the region in two regional reports;
- Produced legal analyses for use in advocacy work;
- Engaged in advocacy at the national, regional, multilateral, and global levels; and
- Provided essential, timely support, capacity-building training, and resources to fact-checkers to help them provide quality and reliable information about the pandemic.

Despite these challenges, ARTICLE 19's delivery of the overall strategy remained broadly on track. And whilst there has been some adaptation across all five of the Expression Agenda strategic themes, nevertheless the number of global outcomes and international targets within the strategy remained the same.

As the Covid-19 vaccination programme and greater understanding of its vectors has begun to reduce transmission and the impact of the virus worldwide we have increased collaborative working and started a return to more face-to-face delivery of our programmes and ways of working, while at the same time we look to reduce our environmental impact and remain creative and flexible in how we deliver our work through increased use of technology and the support of our staff across ARTICLE 19.

Fundraising policy

We are aware of our obligations under the Charities Act to report our fundraising policy. Our funding comes almost entirely from statutory funders, trust and foundations and companies.

During 2021 we have, for the first time, enabled individual supporters to donate to ARTICLE 19 through our website. As this is a brand new source of income for ARTICLE 19 we are not yet actively engaging with members of the public, including those who are vulnerable, around fundraising. We do not use professional fundraisers, and we received no complaints in the year.

We are also considering in future to register with the Fundraising Regulator's Code of Fundraising Practice.

Statement of trustees' responsibilities

The Trustees (who are also directors of ARTICLE 19 for the purposes of company law) are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and applied them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Trustees of the company who held office at the date of the approval of the Financial Statements as set out above confirm, so far as they are aware, that:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- They have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The report of the Trustees has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

Auditors

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

We would like to thank everyone, and all organisations, who support our work – donors, staff and trustees. Our work would not be possible without you.

The Trustees delegated approval of the report and financial statements to the Finance and General Purposes Committee. This report and the financial statements were approved by the Committee on 13 October 2022 and are signed on their behalf by:

Paddy Coulter (Chair)

Mark Salway (Treasurer)

Independent auditor's report

to the members of

ARTICLE 19

Opinion

We have audited the financial statements of ARTICLE 19 (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on ARTICLE 19'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.

Independent auditor's report

to the members of

ARTICLE 19

Other Information

The other information comprises the information included in the trustees' annual report, including the strategic report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group 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 group 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 group 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report, including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied

Independent auditor's report

to the members of

ARTICLE 19

that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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

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

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert

to any indications of non-compliance throughout the audit.

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal

Independent auditor's report

to the members of

ARTICLE 19

entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

25 October 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor Invicta House,
108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

ARTICLE 19

Consolidated statement of Financial Activities (incorporating an income and expenditure account)

For the year ended 31 December 2021

		Unrestricted	Restricted	2021 Total	Unrestricted	Restricted	2020 Total
	Note	£	£	£	£	£	£
Income from:							
Donations and legacies	2a	3,863,236	–	3,863,236	4,350,911	–	4,350,911
Charitable activities	2b						
Africa projects		–	738,218	738,218	–	518,497	518,497
Asia projects		–	1,146,289	1,146,289	–	594,304	594,304
Latin America projects		–	2,670,942	2,670,942	–	2,206,259	2,206,259
Law & Policy projects		–	78,205	78,205	–	–	–
Europe & Central Asia projects		–	1,910,146	1,910,146	–	809,977	809,977
Middle East & North Africa projects		–	830,923	830,923	–	676,580	676,580
Global thematic projects		–	2,963,664	2,963,664	–	2,682,637	2,682,637
Total income		3,863,236	10,338,387	14,201,623	4,350,911	7,488,254	11,839,165
Expenditure on:							
Cost of raising funds	3	181,532	–	181,532	168,545	2,329	170,874
Charitable activities	3						
Africa projects		515,417	490,440	1,005,857	544,220	483,642	1,027,862
Asia projects		186,421	998,567	1,184,988	496,101	448,971	945,072
Latin America projects		1,031,921	2,466,948	3,498,869	1,013,045	1,668,467	2,681,512
Law & Policy projects		404,908	118,586	523,494	402,733	183,050	585,783
Europe & Central Asia projects		288,372	1,565,892	1,854,264	407,188	1,169,197	1,576,385
Middle East & North Africa projects		177,074	981,653	1,158,727	202,716	421,090	623,806
Global thematic projects		1,095,215	2,654,358	3,749,573	787,943	1,815,215	2,603,158
Total expenditure		3,880,860	9,276,444	13,157,304	4,022,491	6,191,961	10,214,452
Net income for the year	4	(17,624)	1,061,943	1,044,319	328,420	1,296,293	1,624,713
Reconciliation of funds:							
Total funds brought forward		789,783	3,692,861	4,482,644	461,363	2,396,568	2,857,931
Total funds carried forward		772,159	4,754,804	5,526,963	789,783	3,692,861	4,482,644

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 to the financial statements.

ARTICLE 19

Balance sheets

Company no. 02097222

As the year end 31 December 2021

	Note	The group		The charity	
		2021	2020	2021	2020
		£	£	£	£
Fixed assets:					
Tangible assets	10	66,759	72,740	30,953	47,924
		66,759	72,740	30,953	47,924
Current assets:					
Debtors	16	1,286,276	662,933	1,012,354	450,073
Cash at bank and in hand		5,631,958	5,087,833	3,483,682	3,331,438
		6,918,234	5,750,766	4,496,036	3,781,511
Liabilities:					
Creditors: amounts falling due within one year	17	1,458,030	1,340,862	1,286,806	1,095,138
Net current assets		5,460,204	4,409,904	3,209,230	2,686,373
Total net assets		5,526,963	4,482,644	3,240,183	2,734,297
Funds:	21				
Restricted income funds		4,754,804	3,692,861	2,340,806	1,803,685
Unrestricted income funds:					
Designated funds		66,759	72,740	30,953	47,924
General funds		705,400	717,043	868,424	882,688
Total unrestricted funds		772,159	789,783	899,377	930,612
Total funds		5,526,963	4,482,644	3,240,183	2,734,297

The Trustees delegated approval of the report and financial statements to the Finance and General Purposes Committee. This report and the financial statements were approved by the Committee on 13 October 2022 and are signed on their behalf by:

Paddy Coulter
Chair

Mark Salway
Treasurer

ARTICLE 19**Statement of cash flows****For the year ended 31 December 2021**

	Note	2021 £	£	2020 £	£
Cash flows from operating activities					
Net cash provided by operating activities	22		961,683		1,430,636
Cash flows from investing activities:					
Purchase of fixed assets		(38,265)		(33,960)	
Net cash (used in) investing activities			(38,265)		(33,960)
Change in cash and cash equivalents in the year			923,418		1,396,676
Cash and cash equivalents at the beginning of the year			5,087,833		3,722,769
Change in cash and cash equivalents due to other movements			(379,293)		(31,612)
Cash and cash equivalents at the end of the year	23		5,631,958		5,087,833

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies

a) Statutory information

ARTICLE 19 is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is Sayer Vincent, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charity and its wholly-owned subsidiaries ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19, Campaña global por la libertad de expression), ARTICLE 19 Eastern Africa (based in Kenya) on a line by line basis.

Transactions and balances between the charity and its subsidiaries have been eliminated from the consolidated financial statements. Balances between the entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented as a summary of the result for the year is disclosed in the notes to the accounts.

The SORP 2015 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from ARTICLE 19 in the UK is such that other overseas offices (USA, Tunisia, Bangladesh, Netherlands and Senegal) are in substance branches and so are included in the results and position of the charity.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Income and expenditure that meets these criteria is charged to the fund. Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose;
- Expenditure on charitable activities includes the costs of training/workshops, grants to partners, events, campaigns and publications undertaken to further the purposes of the charity, and their associated support costs;
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended (note 3) are allocated to a particular activity where the cost relates directly to that project. The cost of overall direction and administration of each activity consists of salary and overhead costs for the central function. This is apportioned on the following basis which is an estimate based on staff time and the amount attributable to each activity.

• Cost of raising funds	2%
• Africa projects	8%
• Asia projects	8%
• Latin America projects	28%
• Law & policy	8%
• Europe & Central Asia project	11%
• Middle East & North Africa projects	7%
• Global projects	28%

j) Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

k) Fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

• Office equipment	4 years
• Computer Equipment	3 years

l) Grants to partners

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies (continued)

m) Debtors

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

n) Cash at bank and in hand

Cash at bank and cash 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.

o) Creditors and provisions

Creditors and provisions are recognised where the charity 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.

p) Financial instruments

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

q) Pension Scheme

ARTICLE 19 operates a group pension scheme with Scottish Widows that pays an employer contribution of 8% for its employees in the UK. From November 2016, ARTICLE 19 joined the auto-enrolment scheme with the same pension provider.

r) Foreign exchange policy

ARTICLE 19 hold funds in the currency in which those funds will be transferred to its Regional Offices and to its partners. Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into Sterling at the average rate of exchange for the year. Exchange differences are taken into account in arriving at the net movement in funds for the year.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

2a Donations and legacies

	2021 Total £	2020 Total £
Institutional donors		
Norwegian Ministry of Foreign Affairs	634,523	844,309
Swedish International Development Cooperation Agency	2,037,806	2,868,882
<i>Sub total of Institutional donors</i>	2,672,329	3,713,191
Other donors		
Confidential donor	287,687	190,433
Ford Foundation	531,333	–
Open Society Foundation	187,327	–
Other voluntary income	184,560	447,287
<i>Sub total of other donors</i>	1,190,907	637,720
Total	3,863,236	4,350,911

All donations and legacies income received in 2021 and 2020 were unrestricted.

2b Income from charitable activities by donor

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Institutional donors				
Danish International Development Agency	–	(3,174)	(3,174)	55,316
European Commission	–	425,912	425,912	485,097
Global Affairs Canada	–	121,181	121,181	(56,462)
Netherlands Ministry of Foreign Affairs	–	627,220	627,220	424,598
UK Foreign and Commonwealth Office	–	–	–	126,630
UK Foreign, Commonwealth & Development Office (Note 26)	–	2,128,771	2,128,771	1,030,035
US Agency for International Development	–	441,460	441,460	312,773
US Department of State	–	1,702,609	1,702,609	1,357,921
Other Institutional donors	–	472,175	472,175	–
<i>Sub total of Institutional donors</i>	–	5,916,154	5,916,154	3,735,908
Trust and foundations				
Ford Foundation	–	441,377	441,377	611,941
William and Flora Hewlett Foundation	–	401,846	401,846	–
MacArthur Foundation	–	109,489	109,489	–
Open Society Foundation	–	1,094,077	1,094,077	585,485
Other Trusts and Foundations	–	268,937	268,937	500,283
<i>Sub total of Trust and foundations</i>	–	2,315,726	2,315,726	1,697,709
Other donors				
Confidential donor	–	104,018	104,018	120,646
European Partnership for Democracy	–	162,017	162,017	207,934
Free Press Unlimited	–	76,871	76,871	288,081
National Endowment for Democracy	–	273,035	273,035	239,671
Stichting Hivos	–	465,853	465,853	613,563
Other donors	–	1,024,713	1,024,713	584,742
<i>Sub total of other donors</i>	–	2,106,507	2,106,507	2,054,637
Total	–	10,338,387	10,338,387	7,488,254

All income from charitable activities received in 2021 and 2020 was restricted.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

3a Analysis of expenditure (current year)

	Cost of raising funds £	Charitable activities								Governance costs £	Head Office support costs £	2021 Total £	2020 Total £
		Africa projects £	Asia projects £	Latin America projects £	Law & Policy projects £	Europe & Central Asia projects £	Middle East & North Africa projects £	Global projects £					
Staff costs (Note 5)	138,005	500,597	519,350	1,773,006	469,135	724,202	473,482	1,808,085	-	1,307,724	7,713,586	6,547,836	
Grants to partners (Note 7)	-	59,568	261,529	-	-	766,830	41,972	1,031,528	-	-	2,161,427	1,018,514	
Project expertise costs	-	69,397	133,110	345,607	-	25,906	93,135	121,306	-	10,011	798,472	835,155	
Training, events & workshops	-	153,514	41,404	32,193	2,179	53,749	82,816	26,100	-	18,717	410,672	201,631	
Media and publications	-	158	41,543	50,704	7,118	55,153	61,346	76,065	-	224,784	516,871	458,997	
Project travel costs	-	15,313	19,904	83,061	2,118	33,216	1,337	24,036	-	38,512	217,497	239,260	
Project support costs	73	45,980	(1,702)	645,687	(104,775)	(39,825)	252,543	75,685	-	381,736	1,255,402	790,714	
Governance costs	-	3,705	6,320	10,336	-	7,000	3,009	17,447	46,760	(11,200)	83,377	122,345	
Total Expenditure 2021	138,078	848,232	1,021,458	2,940,594	375,775	1,626,231	1,009,640	3,180,252	46,760	1,970,284	13,157,304	10,214,452	
Support costs	42,447	153,971	159,739	545,333	144,294	222,747	145,631	556,122	-	(1,970,284)	-	-	
Governance costs	1,007	3,654	3,791	12,942	3,425	5,286	3,456	13,199	(46,760)	-	-	-	
Total expenditure 2021	181,532	1,005,857	1,184,988	3,498,869	523,494	1,854,264	1,158,727	3,749,573	-	-	13,157,304	10,214,452	
Total expenditure 2020	170,874	1,027,862	945,072	2,681,512	585,783	1,576,385	623,806	2,603,158	-	-	10,214,452		

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

3b Analysis of expenditure (prior year)

	Cost of raising funds £	Charitable activities							Governance costs £	Head Office support costs £	2020 Total £
		Africa projects £	Asia projects £	Latin America projects £	Law & Policy projects £	Europe & Central Asia projects £	Middle East & North Africa projects £	Global projects £			
Staff costs (Note 5)	120,663	503,125	382,431	1,159,835	404,503	603,229	443,227	1,684,504	-	1,246,319	6,547,836
Grants to partners (Note 7)	-	24,187	63,745	14,084	-	425,500	27,850	463,148	-	-	1,018,514
Project expertise costs	-	67,229	98,931	484,242	800	30,360	56,423	89,037	-	8,133	835,155
Training, events & workshops	-	52,127	27,540	60,733	1,418	7,694	16,125	4,949	-	31,045	201,631
Media and publications	-	541	8,375	42,776	10,357	14,546	85,947	68,410	-	228,045	458,997
Project travel costs	302	32,333	23,578	46,106	872	16,523	8,342	41,542	-	69,662	239,260
Project support costs	440	125,370	178,101	389,554	1,997	231,225	(199,407)	(443,235)	-	506,669	790,714
Governance costs	-	16,682	5,585	8,680	-	-	3,588	4,200	87,810	(4,200)	122,345
Total Expenditure 2020	121,405	821,594	788,286	2,206,010	419,947	1,329,077	442,095	1,912,555	87,810	2,085,673	10,214,452
Support costs	47,470	197,935	150,452	456,291	159,136	237,317	174,370	662,702	-	(2,085,673)	-
Governance costs	1,999	8,333	6,334	19,211	6,700	9,991	7,341	27,901	(87,810)	-	-
Total expenditure 2020	170,874	1,027,862	945,072	2,681,512	585,783	1,576,385	623,806	2,603,158	-	-	10,214,452

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

4 Net income for the year

This is stated after charging:

	2021 £	2020 £
Depreciation	18,259	28,971
Operating lease rentals:		
Property	253,172	191,678
Equipment	-	-
Auditor's remuneration (excluding VAT):		
Audit	38,083	30,000
Other services	25,999	17,100
Losses on foreign exchange	405,281	31,612
	<u>405,281</u>	<u>31,612</u>

5

Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	2,526,030	2,345,715
Social security costs	291,595	266,275
UK Employer's contribution to defined contribution pension schemes	198,444	188,861
Regional staff costs	2,563,394	2,390,561
Termination costs	85,682	-
Other staffing costs	2,048,441	1,356,424
	<u>7,713,586</u>	<u>6,547,836</u>

The following number of employees received employee benefits (excluding pension costs) during the year between:

	2021 No.	2020 No.
£60,000 – £69,999	8	8
£70,000 – £79,999	7	4
£80,000 – £89,999	2	1
£90,000 – £99,999	-	-
£100,000 – £109,999	-	-
£110,000 – £119,999	-	1
£120,000 – £129,999	1	-
	<u>1</u>	<u>-</u>

Included within Other staffing costs are fees payable to programme and non-programme consultants of £971,641 (2020: £945,108).

Total employee benefits including pension contribution and employer's national insurance for key management personnel were £679,412 (2020: £581,954).

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2020: £nil).

Trustees' expenses represents the reimbursement of travel and subsistence costs totalling £nil (2020: £825) relating to attendance at International Board meetings.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was:

	2021 No.	2020 No.
Fundraising	2	2
Africa projects	23	23
Asia projects	23	22
Latin America projects	64	60
Law & Policy projects	11	8
Europe & Central Asia projects	10	8
Middle East & North Africa projects	18	16
Global projects	25	27
	<u>176</u>	<u>166</u>

7 Grants to partners

	2021 £	2020 £
Asociacion por los Derechos	-	14,051
Avivid AB	-	15,838
Centre for Internet and Society	-	14,051
Derechos Digitales	57,730	14,051
International Centre for Not-for-Profit	412,893	105,747
International Commission of Jurists	56,265	-
Internews Europe	302,496	119,803
Meedan Inc.	34,238	-
North Kazakhstan Legal Media Centre	60,025	-
Open Net	94,053	-
PUNTO24	-	90,055
ROO Tsentr SOVA	-	7,226
Stichting Hivos	214,848	164,674
Small grants	260,741	-
Confidential partners	668,139	473,018
	<u>2,161,427</u>	<u>1,018,514</u>

Small grants include grants to partners below £25,000 in the year.

Confidential partners are organisations which need to remain anonymous due to the sensitive nature of their work.

8 Related party transactions

Lucia Nader was engaged as a consultant in 2021 and paid £2,700. Lucia was appointed as a trustee of the International Board in June 2022.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and applied for charitable purposes.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

10 Fixed assets

<u>The group</u>	Computer equipment £	Office equipment £	Total £
Tangible fixed assets			
Cost or valuation			
At the start of the year	179,581	118,079	297,660
Additions in the period	14,091	24,174	38,265
Revaluation of foreign currency asset	(33,555)	(4,327)	(37,882)
At the end of the year	160,117	137,926	298,043
Depreciation			
At the start of the year	139,078	85,842	224,920
Charge for the period	10,233	8,026	18,259
Revaluation of foreign currency asset	(15,333)	3,438	(11,895)
At the end of the year	133,978	97,306	231,284
Net book value			
At the end of the year	26,139	40,620	66,759
Net book value at the start of the year	40,503	32,237	72,740
 <u>The charity</u>	 Computer equipment £	 Office equipment £	 Total £
Tangible fixed assets			
Cost or valuation			
At the start of the year	128,342	57,434	185,776
Additions in the period	12,293	563	12,856
Revaluation of foreign currency asset	(8,442)	(7,077)	(15,519)
At the end of the year	132,193	50,920	183,113
Depreciation			
At the start of the year	98,431	39,421	137,852
Charge for the period	9,831	2,526	12,357
Revaluation of foreign currency asset	1,515	436	1,951
At the end of the year	109,777	42,383	152,160
Net book value			
At the end of the year	22,416	8,537	30,953
Net book value at the start of the year	29,911	18,013	47,924

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

11 Subsidiary undertaking – ARTICLE 19 Mexico and Central America (Campaña Global por la libertad de expression)

A summary of the results of the subsidiary is shown below. These may differ from the statutory accounts of the subsidiary where balances have been adjusted to align with group accounting policies:

	2021 £	2020 £
Incoming resources		
Turnover	1,740,667	1,771,371
Income from ARTICLE 19	62,321	171,847
Expenditure	(1,466,590)	(1,451,475)
Total incoming resources for the year	336,398	491,743
Funds held		
Total funds brought forward	1,324,948	833,205
Total incoming resources for the year	336,398	491,743
Total funds carried forward	1,661,346	1,324,948
The aggregate of the assets, liabilities and reserves was:		
Assets	1,699,838	1,405,171
Liabilities	(38,492)	(80,223)
Funds	1,661,346	1,324,948

Amounts due from the parent undertaking are shown in note 17.

12 Subsidiary undertaking – ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil)

A summary of the results of the subsidiary is shown below. These may differ from the statutory accounts of the subsidiary where balances have been adjusted to align with group accounting policies:

	2021 £	2020 £
Incoming resources		
Turnover	1,291,842	435,938
Income from ARTICLE 19	104,258	123,856
Expenditure	(1,331,523)	(756,534)
Total incoming resources for the year	64,577	(196,740)
Funds held		
Total funds brought forward	382,679	579,419
Total incoming resources for the year	64,577	(196,740)
Total funds carried forward	447,256	382,679
The aggregate of the assets, liabilities and reserves was:		
Assets	486,704	452,901
Liabilities	(39,448)	(70,222)
Funds	447,256	382,679

Amounts due from the parent undertaking are shown in note 17.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

13 Subsidiary undertaking – ARTICLE 19 Eastern Africa

A summary of the results of the subsidiary is shown below. These may differ from the statutory accounts of the subsidiary where balances have been adjusted to align with group accounting policies:

	2021 £	2020 £ (Restated)
Incoming resources		
Turnover	233,597	330,304
Income from ARTICLE 19	83,044	59,577
Expenditure	(300,367)	(262,776)
Total incoming resources for the year	16,274	127,105
Funds held		
Total funds brought forward	67,082	(60,023)
Total incoming resources for the year	16,274	127,105
Total funds carried forward	83,356	67,082
The aggregate of the assets, liabilities and reserves was:		
Assets	102,395	69,221
Liabilities	(19,039)	(2,139)
Funds	83,356	67,082

2020 brought forward balance was incorrectly reported in 2020 accounts. This has been corrected and the asset and liability balance has been updated accordingly.
Amounts due from the parent undertaking are shown in note 17.

14 Subsidiary undertaking – ARTICLE 19 Netherlands

A summary of the results of the subsidiary is shown below. These may differ from the statutory accounts of the

	2021 £	2020 £ (Restated)
Incoming resources		
Turnover	243,431	
Income from ARTICLE 19	-	
Expenditure	(225,759)	
Total incoming resources for the year	17,672	-
Funds held		
Total funds brought forward	92,082	-
Total incoming resources for the year	17,672	92,082
Total funds carried forward	109,754	92,082
The aggregate of the assets, liabilities and reserves was:		
Assets	119,286	92,082
Liabilities	(9,532)	
Funds	109,754	92,082

2020 incoming resource for the year has been restated to reflect the movement of an opening balance from UK to the Netherlands.
Amounts due from the parent undertaking are shown in note 17.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

15 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2021 £	2020 £
Gross income	10,442,463	8,946,270
Result for the year	<u>609,398</u>	<u>1,202,603</u>

16 Debtors

	The group		The charity	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	727,652	127,603	695,033	124,569
Prepayments	217,777	114,897	102,410	74,868
Accrued income	332,319	418,381	212,778	203,306
Other debtors	8,528	2,052	2,133	(157)
Amounts due to parent undertaking	-	-	-	47,487
	<u>1,286,276</u>	<u>662,933</u>	<u>1,012,354</u>	<u>450,073</u>

17 Creditors: amounts falling due within one year

	The group		The charity	
	2021 £	2020 £	2021 £	2020 £
Trade creditors	505,048	433,115	497,836	422,938
Taxation and social security	274,786	202,912	213,386	146,844
Pension contributions due	63,790	67,658	27,557	30,735
Deferred income	29,268	47,431	29,268	47,431
Accruals	144,627	346,809	137,201	275,747
Other creditors	440,511	242,937	319,774	171,443
Amounts due from parent undertaking	-	-	61,784	-
	<u>1,458,030</u>	<u>1,340,862</u>	<u>1,286,806</u>	<u>1,095,138</u>

18 Deferred income

Deferred income consists of funds received in 2021 from a grant to cover project activities in 2022.

	The group		The charity	
	2021 £	2020 £	2021 £	2020 £
Balance at the beginning of the year	47,431	206,564	47,431	206,564
Income deferred in the year	29,268	47,431	29,268	47,431
Amount released to income in the year	(47,431)	(206,564)	(47,431)	(206,564)
Balance at the end of the year	<u>29,268</u>	<u>47,431</u>	<u>29,268</u>	<u>47,431</u>

19 Pension scheme

The charity has a defined contribution pension scheme with Scottish Widows for UK employees. The assets of the scheme are held separately from those of the charity in an independently administered fund with Scottish Widows. The pension costs represents contributions payable by the charity to the fund in the year and amounted to £198,444 (2020: £188,861) (see note 5). Contributions totalling £20,066 (2020: £20,113) were payable to the fund at the balance sheet date and are included in creditors (see note 17).

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

20a Analysis of group net assets between funds – current year

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	–	66,759	–	66,759
Net current assets	705,400	–	4,754,804	5,460,204
Net assets at the end of the year	705,400	66,759	4,754,804	5,526,963

20b Analysis of group net assets between funds – prior year

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	–	72,740	–	72,740
Net current assets	717,042	–	3,692,861	4,409,903
Net assets at the end of the year	717,042	72,740	3,692,861	4,482,643

21a Movements in group funds – current year

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
Restricted funds:					
Africa projects	(169,623)	738,218	(490,440)	–	78,155
Asia projects	379,046	1,146,289	(998,567)	–	526,768
Latin America projects	1,928,797	2,670,942	(2,466,948)	–	2,132,791
Law & Policy projects	(272,828)	78,205	(118,586)	–	(313,209)
Europe & Central Asia projects	(390,337)	1,910,146	(1,565,892)	–	(46,083)
Middle East & North Africa projects	454,198	830,923	(981,653)	–	303,468
Global Thematic projects	1,763,608	2,963,664	(2,654,358)	–	2,072,914
Total restricted funds	3,692,861	10,338,387	(9,276,444)	–	4,754,804
Unrestricted funds:					
Designated funds: fixed asset fund	72,740	38,266	(44,248)	–	66,758
General funds	717,043	3,824,970	(3,836,612)	–	705,401
Total unrestricted funds	789,783	3,863,236	(3,880,860)	–	772,159
Total funds	4,482,644	14,201,623	(13,157,304)	–	5,526,963

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

21b Movements in group funds – prior year

	At 1 January 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 December 2020 £
Restricted funds:					
Africa projects	(204,478)	518,497	(483,642)	-	(169,623)
Asia projects	233,713	594,304	(448,971)	-	379,046
Latin America projects	1,391,005	2,206,259	(1,668,467)	-	1,928,797
Law & Policy projects	(89,778)	-	(183,050)	-	(272,828)
Europe & Central Asia projects	(31,117)	809,977	(1,169,197)	-	(390,337)
Middle East & North Africa projects	198,708	676,580	(421,090)	-	454,198
Global Thematic projects	898,515	2,682,637	(1,817,544)	-	1,763,608
Total restricted funds	2,396,568	7,488,254	(6,191,961)	-	3,692,861
Unrestricted funds:					
Designated funds: fixed asset fund	67,660	33,960	(28,971)	91	72,740
General funds	393,703	4,316,951	(3,993,520)	(91)	717,043
Total unrestricted funds	461,363	4,350,911	(4,022,491)	-	789,783
Total funds	2,857,931	11,839,165	(10,214,452)	-	4,482,644

Purposes of restricted funds

Represents funds received from donors relating to agreed projects. The funds will cover expenditure planned for the following financial year.

The split of the restricted funds represents the location where expenditure has taken place, but not necessarily which ARTICLE 19 entity signed the grant agreement.

The restricted balances which are in deficit in 2021 is due to spending on grants where the income is not due from the donor until 2022, and/or income recognised under Global Thematic projects while expenditure is incurred across different teams.

Purposes of designated funds

The designated fund is matched against the net book value of the fixed assets of the charity, which are not readily realisable.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

22 Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income for the reporting period (as per the statement of financial activities)	1,044,319	1,624,713
Depreciation charges	18,259	28,971
Foreign exchange losses	405,280	31,612
(Increase)/decrease in debtors	(623,343)	148,875
Increase/(decrease) in creditors	117,168	(403,535)
Net cash provided by operating activities	961,683	1,430,636

23 Analysis of group cash and cash equivalents

	At 1 January 2021 £	Cash flows £	Other changes £	At 31 December 2021 £
Cash in hand	4,101	(2,954)	-	1,147
Cash at bank	5,083,732	547,079	-	5,630,811
Total cash and cash equivalents	5,087,833	544,125	-	5,631,958

24 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

	Property		Equipment	
	2021 £	2020 £	2021 £	2020 £
Less than one year	148,991	114,649	-	-
One to five years	104,181	77,029	-	-
	253,172	191,678	-	-

25 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

26a Income from UK Foreign, Commonwealth & Development Office – current year

Project name	Project identifier	Project code	Income recognised 2021 £	Cash received 2021 £
Protecting Rights, Openness and Transparency Enhancing Civic Transformation (PROTECT)	GB-CHC-1148404-GB-CHC-327421-DFID-PROTECT	06622	1,913,218	1,913,218
Protecting Independent Media for Effective Development (PRIMED) (Consortium led by BBC Media Action)	GB-CHC-327421-2019-6696-PRIMED	06696	47,971	47,971
Supporting independent civil society and media to defend the fundamental freedoms of expression and assembly in Belarus		06746	158,238	158,238
Speech is not a Crime		06768	7,109	7,109
ECHMIL – Ensuring Communal Harmony through Media Information Literacy		06817	2,235	2,235
			2,128,771	2,128,771

26b Income from UK Foreign, Commonwealth & Development Office – prior year

Project name	Project identifier	Project code	Income recognised 2019 £	Cash received 2019 £
Protecting Rights, Openness and Transparency Enhancing Civic Transformation (PROTECT)	GB-CHC-1148404-GB-CHC-327421-DFID-PROTECT	06622	890,431	890,431
Protecting Independent Media for Effective Development (PRIMED) (Consortium led by BBC Media Action)	GB-CHC-327421-2019-6696-PRIMED	06696	120,061	120,061
Strong in Diversity, Bold in Inclusion (SIDBOI) (Consortium led by Stichting Hivos)		06641	19,543	19,543
			1,030,035	1,030,035

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

27a Income from Swedish International Development Cooperation Agency – current year

	2021 Total SEK	2021 Total £
Income received in 2021	24,000,000	2,037,806
	<u>24,000,000</u>	<u>2,037,806</u>

27b Income from Swedish International Development Cooperation Agency – prior year

	2020 Total SEK	2020 Total £
Income received in 2021	34,000,000	2,868,882
	<u>34,000,000</u>	<u>2,868,882</u>

28 Post balance sheet events

In October 2022 the charity entered into a lease for office premises with payments of £377k due until 2027.

ARTICLE 19

England & Wales - Charity number 327421

Accounts

Company number: 2097222

Charity number: 327421



ARTICLE 19

Report and Financial Statements

31 December 2020

ARTICLE 19

Administrative details

For the year ended 31 December 2020

Company number	2097222
Charity number	327421
Registered office and operational address	Sayer Vincent, Invicta House, 108-114 Golden Lane, London EC1Y 0TL (from 16 July 2021) Free Word Centre, 60 Farringdon Road, London EC1R 3GA (until 16 July 2021)
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Paddy (John) Coulter Chair Galina Arapova Vice Chair, Resigned 27 June 2020 Gayathry Venkiteswaran Appointed Vice Chair from 27 June 2020 Chair of the Governance Sub-Committee Mark Salway Treasurer, Chair of the Finance and General Purpose Committee Jacob J Akol Resigned 24 July 2020 Nadezda Azhgikhina Appointed 27 June 2020 Arturo Franco Abir Ghattas Appointed 27 June 2020 David Kaye Appointed 27 June 2020, effective 10 December 2020 Robert Latham Frank Ledwidge Resigned 31 July 2021 Catalina Botero Marino Resigned 11 February 2020 Lesley Swarbrick Aparna Ravi Appointed 27 June 2020 David Viney Appointed 10 December 2020 Charles Onyango-Obbo Appointed 25 June 2021
Secretary	Thomas Hughes Resigned 31 January 2020 Quinn McKew Appointed 27 February 2020
Principal staff	Quinn McKew Executive Director Barbora Bukovska Senior Director of Law and Policy David Diaz-Jogeix Senior Director of Programmes Nicola Doderò Director of Finance (From December 2020) Andrew Gray Director of Finance & Operations (Resigned April 2020) Maxine Harrington Director of Human Resources Neil Smith Chief Operating Officer (From January 2021) Sara Wilbourne Director of Communications & Information

ARTICLE 19

Administrative details

For the year ended 31 December 2020

Bankers	Barclays Bank PLC, London
Solicitors	Bates Wells 10 Queen Street Place London EC4R 1BE
Auditor	Sayer Vincent LLP Chartered accountants and registered auditors Invicta House 108 – 114 Golden Lane London EC1Y 0TL

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

The Trustees, who act as the Directors of the Company for the purposes of the Companies Acts, and trustees for charity law purposes, submit their annual report and the financial statements of ARTICLE 19 for the year. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and Activities

ARTICLE 19's objectives are to educate the public and protect freedom of expression, access to information and related rights, throughout the world, particularly as defined in Article 19 of the Universal Declaration of Human Rights and in international and regional human rights law. It fights for all hostages of censorship, defends dissenting voices that have been muzzled, and educates against laws and practices that silence.

Strategic report

Vision and Strategy

ARTICLE 19's vision is a world in which all people can speak freely, actively engage in public life, and express themselves without fear or discrimination.

Our current strategy, called the Expression Agenda, runs from 2015-2021 and works in the following five key areas, with a gender theme that crosscuts all of the themes.

- **Civic Space** - we help secure the right to participate in public life, to engage in debate, criticise, protest and dissent, in physical and online space.
- **Protection** – we continue to defend those on the front line, ensuring that violations are reported, and perpetrators held to account.
- **Digital** - we embed human rights principles into law and process, engaging governments, businesses and the technical community.
- **Transparency** – we work to ensure that communities and individuals can enjoy their right to information and hold those in power accountable for their actions.
- **Media** – we work to ensure that media pluralism, freedoms and the public interest are protected and promoted in a globalised, digitalised and converged landscape.

In 2020, ARTICLE 19 continued our commitment to the inclusion of a strong focus on gender and diversity via our MX Method strategy. Our work in this area had a particular focus in 2020 on combatting online violence against women and LGBTIQ+ persons, as well as researching media stigma against LGBTIQ+ individuals in Africa.

In 2020 we commissioned an external evaluation of the Expression Agenda from Organisational Development Support, a consultancy firm working with European and international non-profit organisations to achieve greater societal impact. The results of this will feed into the development of our new strategic framework in 2021.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

The activities currently carried out for the public benefit by the charity and to make freedom of expression a reality all over the world can be broadly categorised as follows:

- Championing freedom of expression and information, as a fundamental human right that is also central to the protection of other rights.
- Monitor, researching, publishing, lobbying, campaigning, setting standards and litigating on behalf of freedom of expression wherever it is threatened.
- Providing expertise on international human rights standards and for legislation that protects the right to speak and right to know in countries emerging from conflict, war and genocide or repression.
- Working to safeguard media pluralism, independence and diversity of views.
- Providing legal and professional training and mentoring to national actors, including non-governmental organisations (NGOs), judges and lawyers, journalists, media owners, public officials and parliamentarians.
- Promoting the right to know of poorer communities to ensure transparency and strengthen citizens' civic participation.

In setting ARTICLE 19's programme each year, ARTICLE 19 has regard to the Charity Commission's general guidance on public benefit. The Trustees review the programmes undertaken by ARTICLE 19 to ensure that they fall within the Charity's charitable objects and aims.

ARTICLE 19 works to achieve its charitable objectives in two ways:

- (1) through direct delivery especially in relation to work in areas where it has its own staff; and
- (2) through working with partner organisations, including the provision of financial and capacity support.

Partnership

Work carried out by partner organisations is especially useful in jurisdictions where ARTICLE 19 has no established infrastructure for managing staff and operations or where partners provide knowledge and skills that complement ARTICLE 19's own international comparative perspective. Partnership also assists in maximising the number of beneficiaries reached. In turn, partnership has both defined and strengthened ARTICLE 19's effectiveness and legitimacy.

ARTICLE 19 only works with trusted national counterparts with good financial monitoring systems in place. All partners sign a Memorandum of Understanding (MoU) with ARTICLE 19 on financial procedures to be followed. ARTICLE 19 seeks to conduct a due diligence assessment prior to signing any MoU with implementing partners assessing their financial controls and anti-corruption measures. Any improvements identified are included in the MoUs and ARTICLE 19 aims to provide organisations with capacity building in those areas, as needed. ARTICLE 19 requires partners to be fully accountable to ARTICLE 19 for their income and expenditure transactions as part of their financial management.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

Structure, Governance and Management

Governing Document

ARTICLE 19 is a charitable company limited by guarantee (no 2097222). It was set up by a Memorandum of Association on 5 February 1987. ARTICLE 19 was registered as a charity on 7 January 1987 (registered charity number 327421).

Structure of the Organisation

ARTICLE 19's International Office (based in London):

- i) hosts ARTICLE 19 international support teams (including Law and Policy; Communication and Campaigns; Human Resources; Projects; and Finance and Operations) and the Executive Director.
- ii) Hosts a Regional Team (Europe and Central Asia).
- iii) directly manages the Regional Team, for Southeast Asia
- iv) provides financial, operational and fundraising support to Regional Offices in Bangladesh, Brazil, Kenya, Mexico, the United States, Senegal and Tunisia.

The Regional Offices are of two types:

- i) **Subsidiaries:** these have local governance boards and take independent management decisions from the International Office. They are treated as subsidiaries in the accounts. These include ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19 Campaña Global por la libertad de expression), ARTICLE 19 Eastern Africa (based in Kenya).
- ii) **Branches:** these do not have local governance boards or report directly to the International Office. These consist of ARTICLE 19 Bangladesh and South Asia, ARTICLE 19 Senegal and West Africa, ARTICLE 19 Middle East and North Africa, ARTICLE 19 Inc. (USA) and Stichting ARTICLE 19.

Affiliate Members are those regional offices who have a governance or advisory board from which they appoint a representative to the International General Assembly (IGA). Affiliates are ARTIGO 19 Brasil, ARTICULO 19 Campaña Global por la libertad de expression, ARTICLE 19 Eastern Africa, ARTICLE 19, Inc, and ARTICLE 19 Middle East and North Africa.

The International General Assembly also includes the trustees of the charity. Members of the International Board of Trustees are nominated from the International General Assembly.

Board of Trustees

ARTICLE 19 is governed by an International Board of Trustees ('Directors' under company law). The International Board of Trustees meets twice a year to provide strategic direction for the organisation, and to monitor the work of the Executive Director and management team.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

Our Finance and General Purposes Committee (FGPC) is chaired by the Treasurer, Mark Salway, and is responsible for overseeing financial, audit, human resources and operational matters; this meets at least four times a year, with additional meetings as required. The Governance Sub-Committee is chaired by the Vice Chair, Gayathry Venkiteswaran, and is charged with overseeing and measuring the overall effectiveness of the governance mechanisms of the organisation and recommending new Trustees for appointment to fill vacancies. The committee meets at least four times a year.

In 2020 three Trustees resigned or retired, with an additional resignation in July 2021. Five new trustees were appointed in 2020, and a further one was appointed in June 2021. Our Board at the time of signing in 2021 consisted of:

- Paddy Coulter (Chair), Director, Oxford Global Media
- Gayathry Venkiteswaran (Vice Chair), Associate Professor of Media & Law, University of Nottingham (Malaysia Branch)
- Mark Salway FCA (Treasurer), Managing Director , Moore Kingston Smith Nonprofit Advisory
- Nadezda Azhgikhina, journalist and human rights activist
- Arturo Franco, Economist
- Abir Ghattas, Technologist
- Prof. David Kaye, Professor of Law
- Robert Latham, Lawyer specialising in media and intellectual property law
- Aparna Ravi, Lawyer specializing in corporate finance and governance
- Lesley Swarbrick, Director Sydney George and Associates (special responsibility for human resources on the Board)
- David Viney, Technologist
- Charles Onyango-Obbo, author and journalist

Selection and appointment of Trustees

There is a documented and structured process for the appointment of new Trustees. Nominations and recommendations are first made by existing members and from open recruitment. Their CVs are then circulated to the Governance sub-Committee of the Board, which arranges for potential candidates to be interviewed for their suitability. The Governance Committee then proposes selected candidates to the General Assembly, who in turn recommend them to the Trustees upon agreement. Trustees will then vote to appoint a new Trustee. New Trustees are confirmed at the Annual General Meeting of ARTICLE 19.

Induction and training of Trustees

Newly appointed UK Trustees meet with the Chair, the Executive Director and staff members as part of a documented and structured induction programme; they receive key ARTICLE 19 organisational and programmatic documents. For non-UK based Trustees, the induction programme process is commenced virtually and completed in person at the time of the next Board meeting.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

Setting Remuneration of Key Management Personnel

The FGPC sets the pay of the Executive Director and reviews this on a periodic basis taking into account market conditions and pay in similar organisations. The pay of other key management personnel is determined by a salary scale that is updated annually in line with inflation and applied to all staff.

Achievements and Performance against specific objectives

A full review of ARTICLE 19's work in 2020 can be found in our Annual Report at <https://www.article19.org/about-us/annual-report/>

2020 fundamentally changed the world in ways we are still discovering. While the virus infected millions across 2020, lockdowns and other restrictive government measures have affected millions more.

Because what hasn't changed is the inclination of governments to exploit crisis to entrench power and gain greater control over our lives.

In times of crisis where there is a threat to public health on this scale, governments are allowed, and often required, to take more restrictive measures than they would in normal times. However, such powers typically have limits by way of a shelf life and an expiry date.

Alarming, many governments have exploited the coronavirus outbreak to entrench repressive measures, and in doing so, have crossed the limits that are set by international human rights laws. Dramatic increases in surveillance (including the widespread increase of deeply intrusive biometric technologies), extended Internet shutdowns (that prevent people from accessing health information, medical care, earning a living or connecting with their families), and unreasonable limits on public participation (through the suppression of protest or dissent) are some of the major trends we've seen this past year.

Power holders know that control of information and the public narrative is crucial to maintaining their control over public life. Protection of the right to speak and the right to know is an essential bulwark against this creeping authoritarianism around the world. ARTICLE 19 rose to this challenge in 2020, working with our partners in civil society and government to shine a light on the erosion of freedom of expression and adopt innovative programmes to protect people's freedoms and ensure their voices can be heard.

Internally, ARTICLE 19 has adapted its processes to prioritise well-being and flexibility, offering tailored support to teams around the world. While many have struggled with adverse circumstances, particularly our teams in Brazil and Bangladesh who have faced uniquely dark situations, without exception, all have risen to the challenges of the pandemic and continued to deliver.

From campaigns supporting indigenous people in the Amazon to television broadcasts in Bangladesh, and from disinformation trackers in Western Africa, to an award-winning health channel in Tunisia, the breadth of work as seen in this year's report highlights the remarkable resilience and resolve demonstrated by teams across the organisation.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

As we look ahead, 2021 will see ARTICLE 19 reflect on the way forward through the design of a new four -year strategy. As we look to reduce inequalities and tackle the climate crisis, two of the biggest challenges facing humanity ahead, we know that true innovation and sustainable solutions will only be possible if we can guarantee that all people everywhere are free to speak and know how to access the information they need to make decisions about their lives.

Under our current strategy, we organize our work around 16 global outcomes under five strategic themes: Civic Space, Protection, Digital, Media Freedom, and Transparency. Each year, we undergo a global review called the Annual Reflection Process to assess our progress against targets for each of these themes. Below is a summary of our achievements in 2020:

GOAL 1: CIVIC SPACE - PROGRESS TOWARDS SHORT-TERM OUTCOMES

1.1 PROTEST: SOME PROGRESS

A significant amount of advocacy undertaken over the past few years has paid off. The long awaited General Comment (GC) 37 on Article 21 (Freedom of Assembly) of the ICCPR was passed with significant contributions from ARTICLE 19. In a challenging year in terms of freedom of assembly law, the GC 37 was a welcome result. However, COVID-19 has encouraged many countries to introduce draconian emergency measures and there is a concern that many of these will become permanent.

Progress in regions has continued but also challenged by the restrictions imposed by COVID-19. Our East African office has continued with right to protest campaigns and advocacy. In Europe, our team conducted effective crisis response management in Belarus. Our South American office is also doing pioneering research on women and protest with specific work on feminist protest.

1.2 PARTICIPATION: SOME PROGRESS

There has been some progress through our PROTECT programme that is helping to define our work on participation. However, overall it was a challenge to begin implementing this programme, which affected delivery of this outcome.

However, there has been training and engagement. Our Middle East and North Africa team has made good progress working with people with disabilities, and both our South and Central American teams have engaged indigenous communities. Our Europe team has also been busy using international standards to support local partners to counter growing authoritarianism in the region.

1.3 EQUALITY AND NON-DISCRIMINATION: SIGNIFICANT PROGRESS

We saw strong progress on this outcome this year. Our advocacy continues to be successful at the UN and our work has been reflected in the UN Secretary General's Strategy and Plan of Action to Tackle Hate Speech. Most recently, our [hate speech pyramid](#) and other material from our toolkit were included in the [Guidance note](#) to UN field offices. Our work is also becoming increasingly influential with social media platforms. For instance, the Rabat plan of action's [six- part tests of hate speech](#) is now being used by Facebook as part of their terms and conditions. We have also been increasing our influence in Counter Terrorism circles, and were invited to the UNGA's retreat on the subject in 2020.

GOAL 2: PROTECTION - PROGRESS TOWARDS SHORT-TERM OUTCOME

2.1 SELF-PROTECTION: SOME PROGRESS

We have exceeded the stated outcome's goals by providing more holistic protection support in most cases. This has included protection training and advisor coaching to individuals and organisations

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

in Mexico, Europe and Central Asia, Bangladesh and East Africa. Protection has also been working with our gender and sexuality team to reinforce the gender element in our capacity and training.

The Pandemic has led to several cancelled training actions under this objective, whilst others were put online. Non-face to face training is problematic, as some aspects cannot be taught remotely. Furthermore, several targeted groups cannot participate online due to lack of safe and secure internet access. The challenges from this year have shown that more research into remote protection training is needed.

2.2 MEDIA ENVIRONMENT: SOME PROGRESS

Several regions are working to deliver on this outcome. The Europe and Central Asia team has provided training and grants in Turkey to lawyers who provide legal support to the media in the country. There has also been excellent engagement in East Africa, particularly on the issue of sexual harassment. Similarly, in Bangladesh, our regional team has worked with police and other stakeholders to tackle sexual harassment issues in media organisations.

2.3 STATE & INTERNATIONAL ACTORS: SIGNIFICANT PROGRESS

This outcome has performed well this year both at the regional level and at the UN. All ARTICLE 19 offices have formed coalitions to protect communicators in a year where state actors have challenged Freedom of Expression. In terms of advancing international standards, there was a progressive resolution on the Safety of Journalists (SoJ) at the Human Rights Council.

At the international level, we are now part of six coalitions working on promoting necessary protection measures. At the regional level, we are seeing some excellent success stories. For instance, our Asia team has been activating networks during the crisis in Myanmar to raise awareness but also to engage with the special procedures mechanism at the HRC.

2.4 IMPUNITY: SOME PROGRESS

Progress has been unequal globally. This outcome has seen excellent progress through the significant work conducted by our Mexico team through thorough work on cases and campaigns, most notably the landmark case of the Journalist Lydia Cacho.

Both our South American and Mexican teams are at the forefront of monitoring cases and awareness raising and our monitoring in Central Asia and Eastern Europe was also significant this year. Due to capacity issues, other teams have continued monitoring activities, but had limited scope to condemn or launch sustained pressure to launch investigations. At the international level, several teams continue to bring cases to the international level.

2.5 ENVIRONMENTAL HUMAN RIGHTS DEFENDERS (EHRDs): SIGNIFICANT PROGRESS

In Latin America and the Caribbean, the regional "[Escazu Agreement](#)" has now been ratified by 11 countries and will go into force in 2021, providing for strong protections for EHRDs. In Europe, A19 has participated in the United Nations Economic Commission for Europe Aarhus Convention, where parties are discussing the creation of a new Rapid Response Mechanism, including possibly a special rapporteur, for 2022. A19 also participated in the Foreign Policy Centre [report](#) on the protection of investigative reporters. Globally, A19 engaged in United Nations Environment Programme and Office of the High Commissioner for Human Rights new report "[Human rights, the environment and COVID-19](#)" with key messages, including "Strengthen Environmental Rule Of Law And Protect Environmental Human Rights Defenders" which highlights problems that environmental human rights defenders are facing.

For protection of anti-corruption civil society organisations and activists, there has been increased recognition of the need to improve protections. The High Level Panel on International Financial

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

Accountability, Transparency and Integrity for Achieving the 2030 Agenda (FACTI Panel) interim report, to which A19 provided suggestions, was released in Sept 2020 included strong recommendations on protection of whistle-blowers for states to adopt and the need to support and protect civil society fighting corruption. The UN common position to address global corruption - towards UNGASS 2021 includes recognition of protection of whistle-blowers and journalists needed to fight corruption.

NB. This outcome was moved to PROTECTION as a result of the strategy review process in Q3/4 of 2019 with an effect from Jan 2020.

GOAL 3: DIGITAL - PROGRESS TOWARDS SHORT-TERM OUTCOMES

3.1 DIGITAL CONTENT REGULATION: SIGNIFICANT PROGRESS

There was a burst of laws this year seeking to regulate platforms and the internet. Governments were following each other and there has been pressure to regulate content and challenge personal privacy online. Most of the legislation concerned digital platform regulation and cybercrime law. The significant rise in protests and unrest in 2020 (in turn catalysed by the pandemic) increased the number of legislative actions.

3.2 PRODUCTS & SERVICES: SIGNIFICANT PROGRESS

We completed a Human Rights Impact Assessment (HRIA) workshop with Public Interest Registry, who manage the .org domain, the largest internet registry to date. It was a really high impact deliverable and sets a precedent of normalising the HRIA's into the mainstream internet industry.

The pandemic limited travel and made it harder to engage with actors. Companies have been less available to talk to us due to the crisis and generally, there has been less engagement and interaction without face-to-face meetings.

3.3 INTERNET GOVERNANCE, MANAGEMENT AND STANDARDS: SIGNIFICANT PROGRESS

We increased our influence in 2020, and directly intervened in tech standardisation itself in a bid to embed human rights in policies and practices. In both the International Corporation for the Assignment of Names and Numbers (ICANN) and the Internet Engineering Task Force (IETF), we developed guidelines to integrate human rights into technical development. We also engaged through participating in working groups on key issues, such as domain name systems (DNS).

All internet standards meetings quickly moved online at the beginning of the Pandemic. This became problematic as a lot of our work happens in the corridors, where we can engage with companies and governments face to face. In addition, remote meetings led to challenging schedules as they were taking place in various time zones.

3.4 ACCESS: SIGNIFICANT PROGRESS

This outcome was undeveloped in previous years. This changed in 2020, and we have increased engagement with the International Telecommunications Union (ITU) on spectrum management standards setting, the only NGO engaging on this issue at the organisation. The spectrum is an essential natural resource and has to be shared by several operators. Our big impact this year was to successfully curb attempts to reduce spectrum allocation for community networks.

There has been ongoing hostility to Civil Society Organisations at the ITU and limited ways for them to participate unless they are part of a state delegation. We have overcome this by engaging with states, and this year we developed a new relationship with the Brazil delegation.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

GOAL 4: TRANSPARENCY PROGRESS - TOWARDS SHORT-TERM OUTCOMES

4.1 SUSTAINABLE DEVELOPMENT: SIGNIFICANT PROGRESS

We performed well at the regional level. The model transparency law produced by the Organisation of American States and the Tromso convention were both important breakthroughs with significant ARTICLE 19 engagement. The Escazu agreement is currently being ratified by states and is set to be implemented in 2021. Furthermore, Sustainable Development Goal 16 is set to be reviewed in 2021 after pushing for this to happen in 2020. This means issues around good governance will be raised at every UN General Assembly High Level Political Forum (HLPF) meeting.

Regionally, Kenya worked with the government to draft regulations on the new national Access To Information law and subsequently helped train national government officials in its use. In Mexico, The Proactive Transparency project underwent an internal review and a new strategy was developed in 2020. The new implementation methodology was first implemented in Chiapas, followed by Yucatán and Oaxaca.

However, we did not get any new commitments from the UN on transparency related issues. Furthermore, there was also no HLPF resolution in 2020, because COVID prevented negotiations from going forward. Furthermore, in what can be seen as a climb down in terms of commitments, it was agreed that the UN global pact on the environment was only going to be a declaration and not a binding treaty.

4.2 TRANSPARENCY FOR ACCOUNTABILITY: SOME PROGRESS

The process of discussing, drafting and enacting comprehensive right to information laws and most related legislation has stalled due to the pandemic. However, the COVID-19 outbreak generated a renewed interest in transparency, health information and governance-related issues as many governments undertook responses that hinder the right to information. This has generated a lot of attention and we have been repeatedly asked about recommendations on how to face the emergency and which positive steps governments should take to ensure the public's right to know necessary to inform and respond to the pandemic according to international standards and best practices.

International bodies have highlighted access to information as crucial to fighting the pandemic. UN bodies such as the UN Secretary General and the World Health Assembly, the decision making body of the WHO, have all recognised its importance, as have bodies such as United Nations General Assembly Special Session and the Financial Accountability, Transparency and Integrity panel, both of whom were heavily engaged through both public lobbying with delegates and public advocacy.

GOAL 5: MEDIA - PROGRESS TOWARDS SHORT-TERM OUTCOMES

5.1 REGULATION (incl. FREEDOMS): SIGNIFICANT PROGRESS

We made good progress on our Social Media Council (SMC) initiative in 2020. The model is now part of debates in policy, advocacy, and academic circles. It has been cited in reports on content moderation and ARTICLE 19 receives invitations from various organisations to discuss the concept. It is also the inspiration of a new project we are doing with UNESCO. ARTICLE 19 is also turning the concept into reality in Ireland, where we are working with the government and other stakeholders to develop the first actual council. Despite the Pandemic limiting our engagement, we hope to get closer to a constitution finalised for the Irish SMC.

Another great success is the [Tunisian Press Council](#), which is a culmination of years of work. It is the first independent press council in the Middle East and North Africa, and a significant milestone in Tunisia's reform process following the 2011 revolution. In Mexico, our team is using our new

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

media literacy approach to deal with misinformation. Working with the media is a challenge in the country, so they are working directly with the public, including indigenous communities

5.2 PLURALISM (incl. PUBLIC INTEREST): SIGNIFICANT PROGRESS

We have been progressing on our work on media literacy (MIL). We published a report and discussed implementation with regional teams. Our broad strategy is to engage the public to raise awareness of the media landscape and different media voices.

ARTICLE 19 has been generating knowledge of media diversity around media platforms, an area that is not widely acknowledged as an issue. Research is still trying to define this field, and we as an organisation with our in depth experience is in a unique position to explain the significance of the problem and why it needs to be addressed.

The continued implementation of our Expression Agenda work in 2021 remains focussed on the following Goals:

GOAL 1: CIVIC SPACE

1.1 PROTEST

In 2021, we are consolidating what we have done at international fora and will bring hard won standards back to the people in target countries. This is continuous work and the capacity of ARTICLE 19 Offices to respond to regional and local challenges continues to grow. Our upcoming global campaign on the right to protest will give us the opportunity to involve all ARTICLE 19 teams. Given developments in our regions, how we evolve and grow our protest work at the national level will continue to be critical going forward.

1.2 PARTICIPATION

Going forward, ARTICLE 19 will continue to provide guidance on public participation. We will watch the implementation of the Escazu agreement closely (see TRA2), and engage with countries and partners on the next steps in the Americas. Furthermore, the pandemic has brought to the fore issues of the digital divide around participation online and how to participate if one has no access to online and offline spaces. This is something we will need to investigate further as we develop our new global strategic goals.

1.3 EQUALITY AND NON-DISCRIMINATION

In 2021, we will continue to engage on implementation of Resolution 16/18, Rabat Plan of Action, and Istanbul Process. We will update our 'Hate Speech' toolkit to reflect our position on intermediary liability, and ensure that it continues to be used in at least six target countries. In addition, we will develop training modules on hate speech tailored to specific groups (such as youth, Civil Society Organisations, LGBTQI+ people, migrants, religious and ethnic minorities, and women).

GOAL 2: PROTECTION

2.1 SELF-PROTECTION

Our plans for 2021 include systematising our existing methodologies at global and regional levels to develop our gender inclusive guidelines on protection training and its adaptation at the local level, at least in Bangladesh, Brazil, Kenya and Mexico. In addition, we will develop gender-inclusive guidelines on monitoring and documenting attacks and impunity, based on systematisation of existing ARTICLE 19 methodologies for documenting attacks on human rights defenders and journalists to ensure effective capacity building.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

2.2 MEDIA ENVIRONMENT

In 2021, we will work to raise awareness and advocate for the implementation of our policy recommendations on online harassment and abuse as defined on our resource guide developed in 2020. In addition, we will undertake further work to enhance our existing 'Anatomy' tool on violence against women and tailor it to the contexts of specific countries (for example, Brazil). We will develop a global Resource Hub on the safety of journalists and HRDs which will include international and regional standards, research, reports, manuals, guides, practical tools, etc. This tool will be made available to enable media houses and associations, media workers' unions and associations, lawyers, online communities, Civil Society Organisations etc.

2.3 STATE & INTERNATIONAL ACTORS

In 2021, we will develop and implement a holistic international and regional advocacy strategy to be used at international and regional bodies and mechanisms, in particular special procedures and treaty bodies, to promote the protection of journalists and HRDs, with a focus on crosscutting themes, such as protest, elections, and judicial harassment. In addition, we will participate in the Media Freedom Coalition, the International Civil Society Organisations Safety of Journalists Coalition, Journalists in Distress Network, A Culture Of Safety Alliance and Rights in Development to promote the safety of journalists to leverage collective efforts and to increase impact.

2.4 IMPUNITY

We will continue to advocate for the reinforcement of effective UN mechanisms to tackle impunity and will engage in tackling impunity on at least 20 emblematic cases. In order to do this, we aim to develop effective guidelines to identify emblematic cases to submit communications to the United Nations Special Rapporteur for freedom of expression.

2.5 ENVIRONMENTAL HUMAN RIGHTS DEFENDERS

In 2021, we will continue our advocacy at regional and international levels within the UN system especially through the United Nations Human Rights Commission and UN General Assembly resolutions. We will also follow up on the implementation of the Escazú Agreement in the Central America Region.

GOAL 3: DIGITAL

3.1 DIGITAL CONTENT REGULATION

In 2021, the European Union Digital Services Act and Digital Markets Act will be a major talking point as will the UK's proposed Online Harms Act and Digital Markets Acts, which need scrutiny. The Biden administration has an agenda to regulate big tech firms in the US, a rising trend in multiple jurisdictions globally.

3.2 PRODUCTS & SERVICES

The production and subsequent advocacy surrounding our emotional recognition report will be a major focus in 2021. We are also conducting research on smart cities in Myanmar, focusing on state surveillance in public spaces in particular.

3.3 INTERNET GOVERNANCE, MANAGEMENT AND STANDARDS

In 2021, we will focus on several access and security issues related to the 5G rollout. Another major focus will be '[internet of things](#)' and '[smart cities](#)' standards, where there is growing interest from companies and governments. Encryption of domain name systems will also be another focus area, where we will lobby for privacy and censorship concerns to be taken into consideration.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

3.4 ACCESS

The International Telecommunications Union will host the [World Telecommunication Development Conference](#) that's taking place in November 2021. This is a major agenda setting conference for spectrum management. It is anticipated there will be a conflict between more commercial operators, and Civil Society Organisations and governments who want to provide spaces for smaller community-based not for profit operators.

GOAL 4: TRANSPARENCY PROGRESS

4.1 SUSTAINABLE DEVELOPMENT

In 2021, we will continue with advocacy within the UN system through the Friends of Governance for Sustainable Development group and engaging with national governments in East Africa, South America & Middle East and North Africa.

4.2 TRANSPARENCY FOR ACCOUNTABILITY

2021 will be a big year for ARTICLE 19's corruption-related work. The United Nations Financial Accountability, Transparency and Integrity panel released its report in March, which highlighted the importance of access to information in protecting human rights, and countering corruption, and essentially covers many of ARTICLE 19's recommendations. The UN General Assembly Special Session in June adopted a high level declaration calling for more access to information and protection of journalists, anti-corruption NGOs, and whistle-blowers. ARTICLE 19 organised a side event on anti-corruption and access to information with Open Government Partnership and UNESCO.

GOAL 5: MEDIA

5.1 REGULATION (incl. FREEDOMS)

In terms of next steps in 2021, we will elaborate and improve on our Social Media Council model. Disinformation will remain on the agenda in several of our regional offices as will our work on media literacy.

5.2 PLURALISM (incl. PUBLIC INTEREST)

We aim to produce podcasts and episodes on media diversity in 2021 if funding allows.

Financial Review

The financial results for the year ended 31 December 2020 are set out in the Statement of Financial Activities. ARTICLE 19's overall income of £11.8m has reduced when compared with the previous year (2019: £13.1m).

This reduction is largely due to the impact of COVID-19 on our activities – while our teams have successfully adapted during the pandemic, there are a number of activities that have had to be postponed, scaled back or delivered differently which has slowed down our spending, particularly on restricted grants. This reduced expenditure has a corresponding impact on income as donors release income to us only once we have spent previous instalments. Overall, this has resulted in a reduction of restricted income to £7.5m (2019: £9.9m).

However, unrestricted income has actually increased to £4.4m (2019: £3.2m) – this is due to continued support and trust of our core donors, SIDA and NMFA. In particular, ARTICLE 19 is thankful to SIDA who awarded us an additional grant in 2020 to support us through the COVID 19 pandemic.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

In line with income, expenditure reduced due to the impact of COVID 19, with total spend of £10.2m (2019: £13.6m). This reduction has been on both restricted and unrestricted funds.

As ARTICLE 19 grows, we acknowledge that this needs to be supported by strong and effective systems and controls, in particular effective and responsive compliance with our grant obligations. This implementation will be supported by a programme of investment in our finance and project functions, to create a strong foundation for our future growth.

Designated Reserves

We hold a designated reserve to match the net book value of fixed assets. At the end of 2020, this totalled £73k (2019: £68k). Remaining general funds of £717k (2019 (restated): £394k) are available to provide operational working capital and to address the financial risks surrounding projected income and expenditure. Prior year reserves have been restated in the 2020 accounts due to a misallocation of costs between restricted and unrestricted funds in 2019. Further detail of this is available in the notes to the accounts.

Reserves Policy

The reserves policy is designed to protect the organisation against areas mentioned in our risk review along with unexpected falls in income, unplanned increases in expenditure, security risks and unexpected fluctuations in exchange rates. Our policy results in a target of £1,767k and in comparing this with the general funds figure of £717k there is a shortfall against our target of £1,050k. We are developing plans to increase our sources of unrestricted funds, but recognise that it may take time and may, in the short term, require some investment of our existing reserves. We will continue to monitor our funding position closely.

Changes in Group Structure

There were no changes in our group structure.

Risk Review

ARTICLE 19 reviews and updates its risk policy and risk register on a regular basis from which the following risks with the greatest overall potential impact on ARTICLE 19 as at the date of signing the Accounts identified:

1. **COVID-19: The COVID pandemic causes significant risk to staff health, wellbeing and ARTICLE 19 operational effectiveness.** In common with people and organisations across the globe we have had to radically change the way we work and deliver our programmes throughout 2020 to manage the unpredictable impacts of the pandemic. Our donors have continued to support us, showing understanding and flexibility in fast changing circumstances. This has been matched by exceptional adaptation and resilience in our staff who have continued to deliver our work in new and innovative ways despite many personal and contextual challenges. We remain concerned about the medium and long term adverse impacts of the pandemic on the wellbeing and health of our staff as well as the economic risks to ARTICLE 19. We continue to promote wellbeing measures to our staff and have taken appropriate financial actions to

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

mitigate the in-year impact as well as taking longer term impacts into account as we develop our budgets and organisational strategies for the forthcoming years. The new threats to freedom of expression that have emerged directly related to the pandemic continued to demonstrate our relevance to civic society and our donors. Please see below for a fuller statement on our adaptations made due to COVID-19

2. **Lack of fully effective budget management & financial accounting systems, processes and reporting leads to core funding shortfall, organisational sustainability (overspend, underspend, incorrect allocation), poor quality compliance and decision making.** We continue to make slower than ideal progress in improving the take-up and effective application of the Access Dimensions accounting system. This has not been helped by the pandemic however there is greater usage of the system by our regional offices and better understanding of the benefits to strengthening of the accounting processes and easier communication and visibility of financial activity across the ARTICLE 19 family. We continue to review our financial processes across the organisation and the International Office finance team in the UK have increased their focus, and support to, the regional offices to strengthen internal control process and increase internal and external training on Access Dimensions to advance the implementation of the system.
3. **Political change in donor countries leading to loss of funding (including a hard Brexit leading to cancelled EC contracts). The UK Foreign and Commonwealth Office materially change funding in the COVID pandemic.** The UK's costs of handling the COVID pandemic were used to justify an average 50% reduction in programme funding as part of the UK's diminished commitment to 0.7% of Gross Domestic Product being used for overseas aid. This was coupled with a significant reorganisation of the foreign aid and diplomatic services and both events were seen as a significant threat to ARTICLE 19's funding. We made contingency plans during 2020 and these were utilised in 2021 to mitigate some of the impact of the funding cuts along with greater diversification in our donor base. The final effects of Brexit have also made it more difficult for us when competing for EC grants compared to NGOs in the remaining EU member states. However the benefits of ARTICLE 19's registration in the Netherlands as Stichting ARTICLE 19 in 2019 continues to be developed to mitigate some of this risk and donor diversification continued to be a priority in 2020.
4. **Failure to comply with donor compliance or reporting terms leads to reputation damage and loss of funding.** ARTICLE 19 recognises the high levels of risk that this presents in a globally diversified organisation and alongside strengthening the financial reporting system we also direct considerable resources to support programme managers and staff in understanding and complying with the diverse requirements of our donors and sharing the learning from the multiple donor and statutory audits. The strengthening of compliance across ARTICLE 19 to minimize the risk of disallowances is a key Organisational development objective
5. **Loss of funds due to internal fraud, including partners.** This carries the same additional risks of damage to public and donor reputation and future funding flows that accompany the risk of poor donor compliance. ARTICLE 19 has heightened levels of awareness and sensitivity to this risk and the organisation has learnt much from the investigation, donor communication and management on the Kenyan fraud referred to earlier in the Accounts. Key prevention factors remain improved adherence to accounts timetable and balance sheet controls, increased quality & regularity of management accounts, increasing capacity in the International Office team with increased support, focus and stronger oversight of Regional Office. Review,

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

development and well-communicated training in key minimum standards across ARTICLE 19 is also a key Organisational Development objective.

6. **IT failure or malicious cyber-attack leads to loss of data, including confidential information without effective business continuity planning and impairs A19 ability to operate and endangers safety of staff or partners.** This is being mitigated by internal and external reviews of IT threats, needs and sufficiency of business continuity planning to identify key risk areas then upgrading procedures and planning, carry out penetration tests and ensure sufficiency of firewalls. We want to move to mandating the use of 2 Factor Authentication, Virtual Private Networks and encryptions of all devices.

Generally the nature of our work, and that of our partners generates very real risks to staff due to the politically sensitive nature of our work and continues to be a high organisation priority.

Thanks to significant improvements in our security management protocols and internal staff awareness and observance this is no longer one of the highest risk factors in ARTICLE 19. To counter this risk, ARTICLE 19 has developed location-specific security protocols in the highest-risk areas and requires staff to produce a safety and security plan when travelling to a higher-risk location. We continue to prioritise the safety and well-being of our staff in constantly changing political, digital and physical threat environments and seek to build awareness and skills through internal and external training to help staff counter the risks and the increase organisation's ability and speed to respond to security incidents.

COVID-19 Workplan Adaptation- 2020/21

The year 2020 brought the global pandemic (COVID-19), and with it, increasing threats not only to our health and wellbeing but also to human rights. Over the last 18 months, we have seen a number of restrictions introduced by governments at the national level, particularly in the realm of right to assembly, freedom of speech and right to information, requiring ARTICLE19's monitoring and interventions. This had to have an impact on how we deliver our work and although we have stayed largely on track in terms of strategic outcomes and targets, the way we carried out the activities, particularly in as we moved most of our engagement and trainings online.

In light of these developments, ARTICLE 19's work became even more crucial. In addition, we acted fast. In March 2020, we published a briefing on how states, the media, and social media companies could combat COVID-19 by committing to transparency, tackling misinformation, and promoting genuine health advice. Throughout the year, we challenged threats to freedom of expression around the world, monitoring and reporting on governments' overreach and ensuring human rights did not become yet another victim of the virus.

Whilst we are seeing many activities across the portfolio having to be postponed, a new set of activities is emerging due to the crisis. Eg. Much of the legal analysis produced within the Digital theme evolves around the pandemic, and within the Transparency theme, a report on COVID transparency and other materials have been translated and publicized by the regional programmes and offices globally.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

The specific impact of COVID-19 to ARTICLE 19 includes:

- The delivery of the overall four-year strategy cycle for ARTICLE19 remains on track, at the present time. The number of global outcomes and international targets within the strategy remains the same, and there are no substantial changes to the content of outcomes and targets at the global level. However, what is being adapted across all five strategic themes, is the focus of the work, and the way we will carry out the activities, particularly in the most immediate period.
- We have noted a number of restrictions introduced by governments at the national level, particularly in the realm of right to assembly, freedom of speech and right to information, requiring ARTICLE19's monitoring and interventions. Whilst many activities across the portfolio had to be postponed, a new set of activities have been emerging due to the crisis. Eg. In the past months, much of our legal analysis evolved around the pandemic; within the Transparency theme, a report on COVID transparency and other materials were translated and publicized by the regional programmes and offices. In Protection, we have increased our focus on journalists and HRDs affected by the pandemic (either through trainings or other forms of support). We also incorporated similar COVID response elements into our Civic Space programme (e.g. our flagship programme 'PROTECT'), including the advocacy against restrictive laws or policies that curtail citizen's access to information.
- Impacts of the pandemic on the delivery of our programming have been mitigated to some extent through a more active portfolio monitoring, and more support provided to teams on programmatic adaptation. Teams have approached the issue through phasing project activities, focusing on those that can be carried out regardless of the current situation, and looking for more innovative ways to deliver project objectives e.g. through ramping up or introducing research or communication elements to their project plans. Teams have been also actively encouraged to incorporate more Monitoring, Evaluation and Learning related activities into their projects to benefit current and future programming. This adaptation process is ongoing and is happening in close collaboration with partners and donors.
- Planned capacity building events for communities and partners have been affected across all themes, particularly within Civic Space and Protection, where we have a significant capacity building element. However, where possible, trainings and workshops have been and will continue to be repurposed or moved into online spaces.
- There have been some challenges to our advocacy work as several events at the national and international level were postponed. This inevitably slowed down some of the advocacy activities, but given the longer-term character of this work, majority of it has been planned for over the two-year period covered by the current strategy. More recently, we have been able to engage in advocacy activities both nationally and internationally, and in some cases, we even noted more availability of key stakeholders due to the current situation (e.g. in ECA region).

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

Fundraising policy

We are aware of our obligations under the Charities Act to report our fundraising policy. We engage with statutory funders, trust and foundations in order to raise our income and do not engage in public fundraising.

Statement of trustees' responsibilities

The Trustees (who are also directors of ARTICLE 19 for the purposes of company law) are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and applied them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Trustees of the company who held office at the date of the approval of the Financial Statements as set out above confirm, so far as they are aware, that:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- They have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2020

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

We would like to thank everyone, and all organisations, who support our work – donors, staff and trustees. Our work would not be possible without you.

The Trustees delegated approval of the report and financial statements to the Finance and General Purposes Committee. This report and the financial statements were approved by the Committee on 29 November 2021 and are signed on their behalf by:

Paddy Coulter (Chair)

Mark Salway (Treasurer)

Independent auditor's report

to the members of

ARTICLE 19

Opinion

We have audited the financial statements of ARTICLE 19 (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2020 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2020 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on ARTICLE 19'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.

Independent auditor's report

to the members of

ARTICLE 19

Other Information

The other information comprises the information included in the trustees' annual report, including the strategic report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group 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 group 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 group 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report, including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied

Independent auditor's report

to the members of

ARTICLE 19

that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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

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

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert

Independent auditor's report

to the members of

ARTICLE 19

to any indications of non-compliance throughout the audit.

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

2 December 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

ARTICLE 19

Consolidated statement of Financial Activities (incorporating an income and expenditure account)

For the year ended 31 December 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted (restated) £	Restricted (restated) £	2019 Total (restated) £
Income from:							
Donations and legacies	2a	4,350,911	-	4,350,911	3,202,299	-	3,202,299
Charitable activities	2b						
Africa projects		-	518,497	518,497	-	493,782	493,782
Asia projects		-	594,304	594,304	-	590,544	590,544
Latin America projects		-	2,206,259	2,206,259	-	2,580,607	2,580,607
Europe & Central Asia projects		-	809,977	809,977	-	1,015,266	1,015,266
Middle East & North Africa projects		-	676,580	676,580	-	1,158,817	1,158,817
Global thematic projects		-	2,682,637	2,682,637	-	4,017,675	4,017,675
Total income		4,350,911	7,488,254	11,839,165	3,202,299	9,856,691	13,058,990
Expenditure on:							
Cost of raising funds	3	168,545	2,329	170,874	164,017	-	164,017
Charitable activities	3						
Africa projects		544,220	483,642	1,027,862	529,228	1,245,657	1,774,885
Asia projects		496,101	448,971	945,072	391,630	346,023	737,653
Latin America projects		1,013,045	1,668,467	2,681,512	811,557	2,149,806	2,961,363
Law & Policy projects		402,733	183,050	585,783	210,884	438,946	649,830
Europe & Central Asia projects		407,188	1,169,197	1,576,385	293,027	1,059,950	1,352,977
Middle East & North Africa projects		202,716	421,090	623,806	177,061	914,593	1,091,654
Global thematic projects		787,943	1,815,215	2,603,158	812,116	4,092,557	4,904,673
Total expenditure		4,022,491	6,191,961	10,214,452	3,389,520	10,247,532	13,637,052
Net income for the year before transfers	4	328,420	1,296,293	1,624,713	(187,221)	(390,841)	(578,062)
Transfers between funds		-	-	-	(234,780)	234,780	-
Net income for the year after transfers		328,420	1,296,293	1,624,713	(422,001)	(156,061)	(578,062)
Reconciliation of funds:							
Total funds brought forward		461,363	2,396,568	2,857,931	1,429,834	2,006,159	3,435,993
Prior year adjustment	21c	-	-	-	(546,470)	546,470	-
Total funds carried forward		789,783	3,692,861	4,482,644	461,363	2,396,568	2,857,931

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 to the financial statements.

ARTICLE 19

Balance sheets

Company no. 02097222

As at 31 December 2020

	Note	The group		The charity	
		2020	2019	2020	2019
			(restated)		(restated)
		£	£	£	£
Fixed assets:					
Tangible assets	10	72,740	67,751	47,924	39,568
		72,740	67,751	47,924	39,568
Current assets:					
Debtors	16	662,933	811,808	450,073	655,145
Cash at bank and in hand		5,087,833	3,722,769	3,331,438	2,316,199
		5,750,766	4,534,577	3,781,511	2,971,344
Liabilities:					
Creditors: amounts falling due within one year	17	1,340,862	1,744,397	1,095,138	1,453,998
Net current assets		4,409,904	2,790,180	2,686,373	1,517,346
Total net assets		4,482,644	2,857,931	2,734,297	1,556,914
Funds:	21				
Restricted income funds		3,692,861	2,396,568	1,803,685	345,937
Unrestricted income funds:					
Designated funds		72,740	67,751	47,924	39,568
General funds		717,043	393,612	882,688	1,171,409
Total unrestricted funds		789,783	461,363	930,612	1,210,977
Total funds		4,482,644	2,857,931	2,734,297	1,556,914

The Trustees delegated approval of the report and financial statements to the Finance and General Purposes Committee. This report and the financial statements were approved by the Committee on 29 November 2021 and are signed on their behalf by:

Paddy Coulter
Chair

Mark Salway
Treasurer

ARTICLE 19**Statement of cash flows****For the year ended 31 December 2020**

	Note	2020 £	£	2019 £	£
Cash flows from operating activities					
Net cash provided by operating activities	22		1,430,636		318,130
Cash flows from investing activities:					
Purchase of fixed assets		(33,960)		(40,616)	
Net cash (used in) investing activities			(33,960)		(40,616)
Change in cash and cash equivalents in the year			1,396,676		277,514
Cash and cash equivalents at the beginning of the year			3,722,769		3,613,481
Change in cash and cash equivalents due to other movements			(31,612)		(168,226)
Cash and cash equivalents at the end of the year	23		5,087,833		3,722,769

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

1 Accounting policies

a) Statutory information

ARTICLE 19 is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is Sayer Vincent, Invicta House, 108–114 Golden Lane, London, EC1Y 0TL.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charity and its wholly-owned subsidiaries ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19, Campaña global por la libertad de expression), ARTICLE 19 Eastern Africa (based in Kenya) on a line by line basis. Transactions and balances between the charity and its subsidiaries have been eliminated from the consolidated financial statements. Balances between the entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented as a summary of the result for the year is disclosed in the notes to the accounts.

The SORP 2015 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from ARTICLE 19 in the UK is such that other overseas offices (USA, Tunisia, Bangladesh, Netherlands and Senegal) are in substance branches and so are included in the results and position of the charity.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Income and expenditure that meets these criteria is charged to the fund. Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose;
- Expenditure on charitable activities includes the costs of training/workshops, grants to partners, events, campaigns and publications undertaken to further the purposes of the charity, and their associated support costs;
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended (note 3) are allocated to a particular activity where the cost relates directly to that project. The cost of overall direction and administration of each activity consists of salary and overhead costs for the central function. This is apportioned on the following basis which is an estimate based on staff time and the amount attributable to each activity.

● Cost of raising funds	2%
● Africa projects	10%
● Asia projects	7%
● Latin America projects	23%
● Law & policy	8%
● Europe & Central Asia project	11%
● Middle East & North Africa projects	8%
● Global projects	31%

j) Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

k) Fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Office equipment	4 years
● Computer Equipment	3 years

l) Grants to partners

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

1 Accounting policies (continued)

m) Debtors

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

n) Cash at bank and in hand

Cash at bank and cash 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.

o) Creditors and provisions

Creditors and provisions are recognised where the charity 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.

p) Financial instruments

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

q) Pension Scheme

ARTICLE 19 operates a group pension scheme with Scottish Widows that pays an employer contribution of 8% for its employees in the UK. From November 2016, ARTICLE 19 joined the auto-enrolment scheme with the same pension provider.

r) Foreign exchange policy

ARTICLE 19 hold funds in the currency in which those funds will be transferred to its Regional Offices and to its partners. Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into Sterling at the average rate of exchange for the year. Exchange differences are taken into account in arriving at the net movement in funds for the year.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

2a Donations and legacies

	2020 Total £	2019 Total £
Official donors		
Norwegian Ministry of Foreign Affairs	844,309	470,367
Swedish International Development Cooperation Agency	2,868,882	1,933,672
<i>Sub total of Official donors</i>	3,713,191	2,404,039
Other donors		
Confidential donor	190,433	205,507
Other voluntary income	447,287	592,753
<i>Sub total of other donors</i>	637,720	798,260
Total	4,350,911	3,202,299

All donations and legacies income received in 2020 and 2019 were unrestricted.

2b Income from charitable activities by donor

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Official donors				
Australia Department of Foreign Affairs and Trade	-	-	-	109,980
Canadian Ministry of Foreign Affairs	-	-	-	198,760
Danish International Development Agency	-	55,316	55,316	75,065
European Commission	-	485,097	485,097	508,075
Global Affairs Canada	-	(56,462)	(56,462)	-
Netherlands Ministry of Foreign Affairs	-	424,598	424,598	461,331
UK Foreign and Commonwealth Office	-	126,630	126,630	209,685
UK Foreign, Commonwealth & Development Office	-	1,030,035	1,030,035	1,596,041
US Agency for International Development	-	312,773	312,773	844,590
US Department of State	-	1,357,921	1,357,921	1,921,956
<i>Sub total of Official donors</i>	-	3,735,908	3,735,908	5,925,483
Trust and foundations				
Ford Foundation	-	611,941	611,941	677,721
Open Society Foundation	-	585,485	585,485	763,166
Other donors	-	500,283	500,283	-
Open Society Policy Centre	-	-	-	210,259
React	-	-	-	172,273
William and Flora Hewlett Foundation	-	-	-	257,488
<i>Sub total of Trust and foundations</i>	-	1,697,709	1,697,709	2,080,907
Other donors				
Confidential donor	-	120,646	120,646	-
European Partnership for Democracy	-	207,934	207,934	-
Free Press Unlimited	-	288,081	288,081	-
Hivos	-	613,563	613,563	657,254
National Endowment for Democracy	-	239,671	239,671	331,847
Organisation for Security and Co-operation in Europe	-	-	-	83,944
Others	-	584,742	584,742	777,256
<i>Sub total of other donors</i>	-	2,054,637	2,054,637	1,850,301
Total	-	7,488,254	7,488,254	9,856,691

All income from charitable activities received in 2019 and 2020 was restricted.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

3a Analysis of expenditure (current year)

	Cost of raising funds £	Charitable activities							Governance costs £	Head Office support costs £	2020 Total £	2019 Total £
		Africa projects £	Asia projects £	Latin America projects £	Law & Policy projects £	Europe & Central Asia projects £	Middle East & North Africa projects £	Global projects £				
Staff costs (Note 5)	120,663	503,125	382,431	1,159,835	404,503	603,229	443,227	1,684,504	-	1,246,319	6,547,836	6,083,797
Grants to partners (Note 7)	-	24,187	63,745	14,084	-	425,500	27,850	463,148	-	-	1,018,514	1,913,710
Project expertise costs	-	67,229	98,931	484,242	800	30,360	56,423	89,037	-	8,133	835,155	1,176,969
Training, events & workshops	-	52,127	27,540	60,733	1,418	7,694	16,125	4,949	-	31,045	201,631	1,179,503
Media and publications	-	541	8,375	42,776	10,357	14,546	85,947	68,410	-	228,045	458,997	498,404
Project travel costs	302	32,333	23,578	46,106	872	16,523	8,342	41,542	-	69,662	239,260	1,311,657
Project support costs	440	125,370	178,101	389,554	1,997	231,225	(199,407)	(443,235)	-	506,669	790,714	1,354,231
Governance costs	-	16,682	5,585	8,680	-	-	3,588	4,200	87,810	(4,200)	122,345	118,781
Total Expenditure 2020	121,405	821,594	788,286	2,206,010	419,947	1,329,077	442,095	1,912,555	87,810	2,085,673	10,214,452	13,637,052
Support costs	47,470	197,935	150,452	456,291	159,136	237,317	174,370	662,702	-	(2,085,673)	-	-
Governance costs	1,999	8,333	6,334	19,211	6,700	9,991	7,341	27,901	(87,810)	-	-	-
Total expenditure 2020	170,874	1,027,862	945,072	2,681,512	585,783	1,576,385	623,806	2,603,158	-	-	10,214,452	13,637,052
Total expenditure 2019	164,017	1,774,885	737,653	2,961,363	649,830	1,352,977	1,091,654	4,904,673	-	-	13,637,052	

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

3b Analysis of expenditure (prior year)

	Cost of raising funds £	Charitable activities							Governance costs £	Head Office support costs £	2019 Total £
		Africa projects £	Asia projects £	Latin America projects £	Law & Policy projects £	Europe & Central Asia projects £	Middle East & North Africa projects £	Global projects £			
Staff costs (Note 5)	113,405	482,883	315,918	1,252,980	453,305	449,820	359,652	1,642,125	-	1,013,709	6,083,797
Grants to partners (Note 7)	-	241,752	79,365	-	-	562,564	133,494	895,194	-	1,341	1,913,710
Project expertise costs	-	72,804	42,801	402,709	-	3,852	107,667	547,136	-	-	1,176,969
Training, events & workshops	-	360,352	54,310	105,345	3,433	65,582	170,534	391,169	-	28,778	1,179,503
Media and publications	-	39,157	3,200	56,378	6,038	3,006	59,769	154,499	-	176,357	498,404
Project travel costs	8,100	129,015	59,391	379,480	16,619	68,441	79,880	401,950	-	168,781	1,311,657
Project support costs	381	267,438	60,664	298,043	2,030	18,009	37,945	258,536	-	411,185	1,354,231
Governance costs	-	2,090	4,638	938	-	14,592	9,100	4,006	83,417	-	118,781
Total expenditure 2019	121,886	1,595,491	620,287	2,495,873	481,425	1,185,866	958,041	4,294,615	83,417	1,800,151	13,637,052
Support costs	40,265	171,449	112,168	444,875	160,947	159,710	127,696	583,041	-	(1,800,151)	-
Governance costs	1,866	7,945	5,198	20,615	7,458	7,401	5,917	27,017	(83,417)	-	-
Total expenditure 2019	164,017	1,774,885	737,653	2,961,363	649,830	1,352,977	1,091,654	4,904,673	-	-	13,637,052

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

4 Net income for the year

This is stated after charging:

	2020 £	2019 £
Depreciation	28,971	17,179
Operating lease rentals:		
Property	191,678	450,886
Equipment	-	6,851
Auditor's remuneration (excluding VAT):		
Audit	30,000	35,371
Other services	17,100	23,982
Losses on foreign exchange	31,612	168,135
	<u>31,612</u>	<u>168,135</u>

5

Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	2,345,715	2,139,327
Social security costs	266,275	243,221
UK Employer's contribution to defined contribution pension schemes	188,861	173,100
Regional staff costs	2,390,561	2,493,904
Termination costs	-	6,698
Other staffing costs	1,356,424	1,027,547
	<u>6,547,836</u>	<u>6,083,797</u>

The following number of employees received employee benefits (excluding pension costs) during the year between:

	2020 No.	2019 No.
£60,000 – £69,999	8	6
£70,000 – £79,999	4	5
£80,000 – £89,999	1	2
£90,000 – £99,999	-	1
£100,000 – £109,999	-	1
£110,000 – £119,999	1	-
	<u>1</u>	<u>-</u>

Included within Other staffing costs are fees payable to Programme consultants of £619,107 (2019: £355,137) and Non-programme consultants of £326,001 (2019: £380,333).

Total employee benefits including pension contribution and employer's national insurance for key management personnel were £581,954 (2019: £604,164).

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2019: £nil).

Trustees' expenses represents the reimbursement of travel and subsistence costs totalling £825 (2019: £24,149) relating to attendance at International Board meetings.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was:

	2020 No.	2019 No.
Fundraising	2	2
Africa projects	23	19
Asia projects	22	22
Latin America projects	60	53
Law & Policy projects	8	7
Europe & Central Asia projects	8	7
Middle East & North Africa projects	16	11
Global projects	27	46
	166	167

7 Grants to partners

	2020 £	2019 £
Asociacion por los Derechos	14,051	28,148
Avivid AB	15,838	47,845
Centre for Internet and Society	14,051	31,676
Derechos Digitales	14,051	28,009
Expert Bureau for Media Law	-	80,503
HIVOS	164,674	136,738
International Centre for Not-for-Profit	105,747	223,891
Internews	119,803	113,882
Meedan	-	209,134
NDI	-	97,648
PUNTO24	90,055	221,190
ROO Tsentr SOVA	7,226	32,754
The Support Centre for Civil Society	-	143,190
UNISHKA Research Service, Inc	-	67,472
Other grants	473,018	451,630
	1,018,514	1,913,710

Other grants include grants to new partners below £25,000 in the year and also those organisations which need to remain anonymous due to the sensitive nature of their work.

8 Related party transactions

Galina Arapova was a trustee of ARTICLE 19 until June 2020 and also a director of Mass Media Defence Centre (MMDC). MMDC is a lead partner organisation working with ARTICLE 19 on a European Commission funded project in Russia. Galina Arapova is not involved in the decision-making process for awarding grants to partners.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and applied for charitable purposes.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

10 Fixed assets

<u>The group</u>	Computer equipment £	Office equipment £	Total £
Tangible fixed assets			
Cost or valuation			
At the start of the year	149,729	113,971	263,700
Additions in the period	29,852	4,108	33,960
At the end of the year	179,581	118,079	297,660
Depreciation			
At the start of the year	114,776	81,173	195,949
Charge for the period	24,302	4,669	28,971
At the end of the year	139,078	85,842	224,920
Net book value			
At the end of the year	40,503	32,237	72,740
Net book value at the start of the year	34,953	32,798	67,751
 <u>The charity</u>	 Computer equipment £	 Office equipment £	 Total £
Tangible fixed assets			
Cost or valuation			
At the start of the year	111,419	53,968	165,387
Additions in the period	16,923	3,466	20,389
At the end of the year	128,342	57,434	185,776
Depreciation			
At the start of the year	89,772	36,046	125,818
Charge for the period	8,659	3,375	12,034
At the end of the year	98,431	39,421	137,852
Net book value			
At the end of the year	29,911	18,013	47,924
Net book value at the start of the year	21,647	17,921	39,568

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

11 Subsidiary undertaking – ARTICLE 19 Mexico and Central America (Campaña Global por la libertad de expression)

A summary of the results of the subsidiary is shown below. These may differ from the statutory accounts of the subsidiary where balances have been adjusted to align with group accounting policies:

	2020 £	2019 £
Incoming resources		
Turnover	1,771,371	1,633,520
Income from ARTICLE 19	171,847	36,416
Expenditure	(1,451,475)	(1,491,825)
Total incoming resources for the year	491,743	178,111
Funds held		
Total funds brought forward	833,205	655,094
Total incoming resources for the year	491,743	178,111
Total funds carried forward	1,324,948	833,205
The aggregate of the assets, liabilities and reserves was:		
Assets	1,405,171	924,687
Liabilities	(80,223)	(91,482)
Funds	1,324,948	833,205

Amounts owed to the parent undertaking are shown in note 16.

12 Subsidiary undertaking – ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil)

A summary of the results of the subsidiary is shown below. These may differ from the statutory accounts of the subsidiary where balances have been adjusted to align with group accounting policies:

	2020 £	2019 £
Incoming resources		
Turnover	435,938	1,174,552
Income from ARTICLE 19	123,856	144,972
Expenditure	(756,534)	(1,008,809)
Total incoming resources for the year	(196,740)	310,715
Funds held		
Total funds brought forward	579,419	268,704
Total incoming resources for the year	(196,740)	310,715
Total funds carried forward	382,679	579,419
The aggregate of the assets, liabilities and reserves was:		
Assets	452,901	608,338
Liabilities	(70,222)	(28,919)
Funds	382,679	579,419

Amounts owed to the parent undertaking are shown in note 16.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

13 Subsidiary undertaking – ARTICLE 19 Eastern Africa

A summary of the results of the subsidiary is shown below. These may differ from the statutory accounts of the subsidiary where balances have been adjusted to align with group accounting policies:

	2020	2019
	£	£
Incoming resources		
Turnover	330,304	425,345
Income from ARTICLE 19	59,577	236,448
Expenditure	(262,776)	(1,008,027)
Total incoming resources for the year	127,105	(346,234)
Funds held		
Total funds brought forward	(86,388)	259,846
Total incoming resources for the year	127,105	(346,234)
Total funds carried forward	40,717	(86,388)
The aggregate of the assets, liabilities and reserves was:		
Assets	135,994	57,953
Liabilities	(95,277)	(144,341)
Funds	40,717	(86,388)

Amounts owed to the parent undertaking are shown in note 16.

14 Stichting ARTICLE 19

Since January 2020, ARTICLE 19 controls the Stichting ARTICLE 19 entity in the Netherlands. There was no activity in the entity in the year and no assets or liabilities were held at year end.

15 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2020	2019
	£	£
Gross income	8,946,270	9,407,737
Result for the year	1,202,603	(676,082)

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

16 Debtors

	The group		The charity	
	2020	2019	2020	2019
	£	£	£	£
Trade debtors	127,603	246,814	124,569	246,468
Prepayments	114,897	144,505	74,868	120,080
Accrued income	418,381	390,818	203,306	264,432
Other debtors	2,052	29,671	(157)	24,165
Amounts due to parent undertaking	-	-	47,487	-
	662,933	811,808	450,073	655,145

17 Creditors: amounts falling due within one year

	The group		The charity	
	2020	2019	2020	2019
	£	£	£	£
Trade creditors	433,115	499,300	422,938	467,114
Taxation and social security	202,912	143,249	146,844	89,370
Pension contributions due	67,658	21,371	30,735	21,371
Deferred income	47,431	206,564	47,431	206,564
Accruals	346,809	592,691	275,747	546,041
Other creditors	242,937	281,222	171,443	123,538
	1,340,862	1,744,397	1,095,138	1,453,998

18 Deferred income

Deferred income consists of funds received in 2020 from a grant to cover project activities in 2021.

	The group		The charity	
	2020	2019	2020	2019
	£	£	£	£
Balance at the beginning of the year	206,564	-	206,564	-
Income deferred in the year	47,431	206,564	47,431	206,564
Amount released to income in the year	(206,564)	-	(206,564)	-
Balance at the end of the year	47,431	206,564	47,431	206,564

19 Pension scheme

The charity has a defined contribution pension scheme with Scottish Widows for UK employees. The assets of the scheme are held separately from those of the charity in an independently administered fund with Scottish Widows. The pension costs represents contributions payable by the charity to the fund in the year and amounted to £188,861 (2019: £228,589) (see note 5). Contributions totalling £20,113 (2019: £20,880) were payable to the fund at the balance sheet date and are included in creditors (see note 17).

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

20a Analysis of group net assets between funds – current year

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	–	72,740	–	72,740
Net current assets	717,043	–	3,692,861	4,409,904
Net assets at the end of the year	717,043	72,740	3,692,861	4,482,644

20b Analysis of group net assets between funds – prior year (restated)

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	–	67,751	–	67,751
Net current assets	393,612	–	2,396,568	2,790,181
Net assets at the end of the year	393,612	67,751	2,396,568	2,857,932

21a Movements in group funds – current year

	At 1 January 2020 (restated) £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2020 £
Restricted funds:					
Africa projects	(204,478)	518,497	(483,642)	–	(169,623)
Asia projects	233,713	594,304	(448,971)	–	379,046
Latin America projects	1,391,005	2,206,259	(1,668,467)	–	1,928,797
Law & Policy projects	(89,778)	–	(183,050)	–	(272,828)
Europe & Central Asia projects	(31,117)	809,977	(1,169,197)	–	(390,337)
Middle East & North Africa projects	198,708	676,580	(421,090)	–	454,198
Global Thematic projects	898,515	2,682,637	(1,817,544)	–	1,763,608
Total restricted funds	2,396,568	7,488,254	(6,191,961)	–	3,692,861
Unrestricted funds:					
Designated funds: fixed asset fund	67,660	33,960	(28,971)	91	72,740
General funds	393,703	4,316,951	(3,993,520)	(91)	717,043
Total unrestricted funds	461,363	4,350,911	(4,022,491)	–	789,783
Total funds	2,857,931	11,839,165	(10,214,452)	–	4,482,644

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

21b Movements in group funds – prior year (restated)

	At 1 January 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2019 £
Restricted funds:					
Africa projects	358,676	493,782	(1,241,625)	184,689	(204,478)
Asia projects	(23,994)	590,544	(331,745)	(1,092)	233,713
Latin America projects	960,204	2,580,607	(2,149,806)	-	1,391,005
Law & Policy projects	-	-	(89,778)	-	(89,778)
Europe & Central Asia projects	(12,609)	1,015,266	(1,034,613)	839	(31,117)
Middle East & North Africa projects	(56,545)	1,158,817	(903,564)	-	198,708
Global Thematic projects	780,427	4,017,675	(3,949,931)	50,344	898,515
Total restricted funds	2,006,159	9,856,691	(9,701,062)	234,780	2,396,568
Unrestricted funds:					
Designated funds: fixed asset fund	44,223	40,616	(17,179)	-	67,660
General funds	1,385,611	3,161,683	(3,918,811)	(234,780)	393,703
Total unrestricted funds	1,429,834	3,202,299	(3,935,990)	(234,780)	461,363
Total funds	3,435,993	13,058,990	(13,637,052)	-	2,857,931

Purposes of restricted funds

Africa projects – represents funds from donors to cover expenditure planned for the following financial year in Eastern and West Africa.

Asia projects – represents funds to cover expenditure planned for the following financial year in South East Asia and Asia Pacific.

Latin America projects – represents funds to cover expenditure planned for the following financial year in Latin America.

Law and Policy projects – represents funds to cover expenditure planned for the following financial year.

Europe and Central Asia projects – represents funds to cover expenditure planned for the following financial year.

Middle East and North Africa projects – represents funds to cover expenditure planned for the following financial year.

Global Thematic projects – represents funds to cover expenditure planned for the following financial year.

Restricted balances in 2020 are in deficit due to spending on grants where the income is not due from the donor until 2021, and income recognised under Global Thematic projects while expenditure is incurred across different teams.

Purposes of designated funds

The designated fund is matched against the net book value of the fixed assets of the charity, which are not readily realisable.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

21c Prior year adjustment

During preparation of the 2020 accounting information, it was identified that expenditure on an unrestricted fund was incorrectly treated as restricted expenditure. This led to an overstatement of unrestricted funds and an understatement of restricted funds in the 2019 accounts.

As this was material, the prior year balances have been restated to correct this error.

The impact of the restatement on movement in funds and year end reserves position is as follows:

Movement in funds

	31 December 2019		
	Unrestricted £	Restricted £	Total £
Net movement in funds as previously reported	(422,001)	(156,061)	(578,062)
Adjustments			
Reclassification of grant funding	(546,470)	546,470	-
Net movement in funds as restated	(968,471)	390,409	(578,062)

Reserves position

	As at 31 December 2019		
	Funds as previously reported	Adjustment	Restated funds balance
Restricted funds:			
Africa projects	(208,510)	4,032	(204,478)
Asia projects	219,435	14,278	233,713
Latin America projects	1,391,005	-	1,391,005
Law & Policy projects	(438,946)	349,168	(89,778)
Europe & Central Asia projects	(56,454)	25,337	(31,117)
Middle East & North Africa projects	187,679	11,029	198,708
Global Thematic projects	755,889	142,626	898,515
Total restricted funds	1,850,098	546,470	2,396,568
Unrestricted funds:			
Designated funds: fixed asset fund	67,660	-	67,660
General funds	940,173	(546,470)	393,703
Total unrestricted funds	1,007,833	(546,470)	461,363
Total funds	2,857,931	-	2,857,931

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

22 Reconciliation of net income to net cash flow from operating activities

	2020 £	2019 £
Net income for the reporting period (as per the statement of financial activities)	1,624,713	(578,062)
Depreciation charges	28,971	17,179
Foreign exchange (gains)/losses	31,612	168,135
Decrease/(increase) in debtors	148,875	(447,255)
(Decrease)/increase in creditors	(403,535)	1,158,133
Net cash provided by operating activities	1,430,636	318,130

23 Analysis of group cash and cash equivalents

	At 1 January 2020 £	Cash flows £	Other changes £	At 31 December 2020 £
Cash in hand	6,726	(2,625)	-	4,101
Cash at bank	3,716,493	1,367,239	-	5,083,732
Total cash and cash equivalents	3,723,219	1,364,614	-	5,087,833

24 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

	Property		Equipment	
	2020 £	2019 £	2020 £	2019 £
Less than one year	114,649	166,043	-	6,851
One to five years	77,029	345,814	-	-
	191,678	511,857	-	6,851

25 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

26a Income from UK Foreign, Commonwealth & Development Office – current year

Project name	Project identifier	Project code	Income recognised 2020 £	Cash received 2020 £
Protecting Rights, Openness and Transparency Enhancing Civic Transformation (PROTECT)	GB-CHC-1148404-GB-CHC-327421-DFID-PROTECT	06622	890,431	890,431
Protecting Independent Media for Effective Development (PRIMED) (Consortium led by BBC Media Action)	GB-CHC-327421-2019-6696-PRIMED	06696	120,061	120,061
Strong in Diversity, Bold in Inclusion (SIDBOI) (Consortium led by Hivos)		06641	19,543	19,543
			1,030,035	1,030,035

26b Income from UK Foreign, Commonwealth & Development Office – prior year

Project name	Project identifier	Project code	Income recognised 2019 £	Cash received 2019 £
Protecting Rights, Openness and Transparency Enhancing Civic Transformation (PROTECT)	GB-CHC-1148404-GB-CHC-327421-DFID-PROTECT	06622	1,389,318	1,214,694
Strong in Diversity, Bold in Inclusion (SIDBOI) (Consortium led by Hivos)		06641	206,723	206,723
			1,596,041	1,421,417

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2020

27a Income from Swedish International Development Cooperation Agency – current year

	2020 Total SEK	2020 Total £
Income received in 2020	34,000,000	2,868,882
	<u>34,000,000</u>	<u>2,868,882</u>

27b Income from Swedish International Development Cooperation Agency – prior year

	2019 Total SEK	2019 Total £
Income received in 2019	24,000,000	1,933,672
	<u>24,000,000</u>	<u>1,933,672</u>