

Company Registration Number 05581685
Charity Number 1114502

**International Lawyers Project (formerly International
Senior Lawyers Project - UK)**
(A charitable company limited by guarantee)

Unaudited Report and Financial Statements
Year ended 31 December 2019

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Report and financial statements 2019

Contents	Page
Reference and administrative details	1
Trustees' report (including Directors' Report)	2
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Statement of Cash Flows	14
Notes forming part of the financial statements	15

International Lawyers Project (formerly International Senior Lawyers Project - UK)

Reference and administrative details

Trustees (and Directors)

A Inglese (Chairman, retired 24 April 2019 and reappointed)
C N Cheffings (retired 24 April 2019 and reappointed)
N Dodero
B Dolgonos
S Hazledine (appointed 22 April 2020)*
P McKenzie
B Manby (retired 22 April 2020 and reappointed)
T Ogowowo (retired 24 April 2019 and reappointed, resigned 22 April 2020)
T J Soutar (retired 22 April 2020 and reappointed)
R Tapp (retired 22 April 2020 and reappointed)
H Ambrose (appointed 22 April 2020)

*S Hazledine was appointed to the Board on 1 November 2019, and started her role as trustee on this date. However, this position was recorded on the Companies House register on 22 April 2020.

Members

Members have the sole power to elect the Board of Trustees. Until 9 July 2020, when membership was removed, membership was as follows:

A Inglese (Chairman, Class A member)
B Dolgonos (Class A member)
C White (Class A member)
T J Soutar (Class A member)

Executive Director (non-Trustees company director) and CEO

S Hazledine (until 31 October 2019)

Co-Directors (non-trustees and non-company directors)

G Beran (from 1 November 2019) Governance and Programme Manager
J Braganza (from 1 November 2019) Director of Tax
E van der Merwe (from 1 November 2019) Director of Anti-Corruption and Media Freedom

Secretary

Sisec Limited

Registered Office

Exchange House, 12 Primrose Street, London EC2A 2EG, United Kingdom

Company Number

05581685

Charity Number

1114502

Bankers

Barclays, 1 Churchill Place, London E15 5HP, United Kingdom

Independent Examiner

Deloitte LLP, 1 New Street Square, London, EC4A 3HQ, United Kingdom

International Lawyers Project (formerly International Senior Lawyers Project - UK)

Trustees' report (including Directors' Report) for the year ended 31 December 2019

The Trustees, who are also Directors, present their report along with the financial statements of the International Lawyers Project (formerly International Senior Lawyers Project - UK ("ILP" or the "Charity") for the year ended 31 December 2019. The financial statements have been prepared in accordance with the accounting policies set out on page 15-16 and comply with the current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemption. Accordingly, the Trustees have elected to take advantage of the exemption from preparing a strategic report.

Accounting reference date

The accounting reference date is 31 December.

Structure, governance and management

The Charity is a private company limited by guarantee incorporated on 3 October 2005 and is a registered charity (registered on 2 June 2006, registration number 1114502). The company is limited by guarantee, and the members are named above on page 1.

From 7 March 2011 until 30 June 2020 the Charity was controlled by International Senior Lawyers Project (ISLP). ISLP exercised its influence through its control of the composition of the Class A members and the Trustees of the Charity. ISLP is a US-based not-for-profit organisation.

Between 19 May 2011 and 16 June 2020 the name of the Charity was International Senior Lawyers Project-UK (ISLP-UK). ISLP-UK is considered to be an affiliate of ISLP and is included in the consolidated financial statements prepared by ISLP.

The Trustees met periodically during the year, to review the Charity's strategy and areas of activity, including consideration of progress on projects and finances. The day-to-day administration and financial management is delegated to the Executive Director (until 31 October 2019) and then to the Governance Manager, effective from 1 November 2019.

The Charity reverted to its original name of International Lawyers Project on 17 June 2020 and separated from ISLP on 30 June 2020. Since 9 July 2020 the Charity is henceforth controlled by the Trustees (and Directors) as Members according to the Articles of Association.

Members were any individual or organisation who satisfied Article 6 of Association and Class A members were a maximum of 5 members who had special voting powers as it is the Class A members who decided by majority whether to appoint or remove a Director. On 9 July 2020, member A Class was been removed by new Articles of Association which declared that all Directors are Members with equal voting

The power to appoint new Trustees rests with the members on a majority basis. On appointment, the decision-making process is explained to the new Trustees by the Executive Director (until 31 October 2019) then the Co-Director, Governance Manager (from 1 November 2019) and one of the existing Trustees who also provide an overview of the administrative procedures employed by the Charity. This entails an overview of previous accounts, a review of board minutes and a discussion about key priorities. The Trustee is also encouraged to meet with the whole team. Ongoing training is provided as appropriate.

Trustees

The Trustees of the charitable company during the year and at the date of signing were:

A Inglese	(Chairman, retired 24 April 2019 and reappointed)
C N Cheffings	(retired 24 April 2019 and reappointed)
N Dodero	
B Dolgonos	
S Hazledine	(appointed 1 November 2019)
P McKenzie	
B Manby	(retired 22 April 2020 and reappointed)
T Ogowewo	(retired 24 April 2019 and reappointed, resigned 22 April 2020)
T J Soutar	(retired 22 April 2020 and reappointed)
R Tapp	(retired 22 April 2020 and reappointed)
H Ambros	(appointed 22 April 2020)

Objectives and activities

The principal activities of the Charity are set out in the Memorandum and Articles of Association.

The Charity's principal objective is to foster just and accountable development, which is sustainable, supportive of human rights, and strengthens the rule of law, by mobilising its unique network of highly skilled and experienced pro bono lawyers to advise civil society and governments. ILP assists governments, civil society organisations and other non-governmental institutions working to build legal capacity and to advance the rights and wellbeing of all. ILP volunteers include full-time practising, semi-retired and retired lawyers who bring a diversity of perspectives and linguistic skills to the legal assistance they provide on ILP projects, and come from a wide range of practice backgrounds.

ILP was established in 2005. Between 7 March 2011 and 30 June 2020 ILP (known as International Senior Lawyers Project – UK during this time) became part of the ISLP group, controlled by US-based ISLP. The Charity reverted to its original name of ILP on 17 June 2020 and separated from ISLP on 30 June 2020. Since 9 July 2020 the Charity is henceforth controlled by the Trustees (and Directors) as Members according to the Articles of Association.

Achievements and performance for the public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

During the year, ILP was involved in developing and executing a variety of projects to advance its purposes utilising its volunteers. The Charity provided more than 2,818 hours of pro bono legal assistance, with a commercial value of more than £1.75 million.

As in 2018, ISLP and ILP focussed its work on its core areas: anti-bribery and corruption, media freedom, tax reform, investment and trade, natural resource management, and community inclusive development, with the preponderance of projects undertaken by the Charity being in the first two focus areas. ILP hired three new staff members to forward these aims: a Programme Director to lead on Anti-Bribery and Corruption and Media Freedom, a Programme Director focussing on Tax and Debt Reform and a more general staff member to work both on projects and governance. The Charity appointed one new Trustee in 2019 to preserve the institutional experience of the Executive Director who resigned during the year. Simultaneously, the Charity transitioned to a non-hierarchical model of leadership with the executive responsibilities divided between the three remaining staff members.

Anti-Bribery and Corruption:

As part of ILP's whole of life-cycle approach to combating corruption, there are three strategic goals of our Anti-Bribery and Corruption work:

Transparency: Limiting opportunities for corruption > Accountability: Exposing corruption > Enforcement: Taking action.

An illustrative summary of three cases:

- *Technical assistance to the Bond Anti-Corruption Group of UK-based NGOs on draft trade agreements:* the Bond Group sought support negotiating and drafting transparency anti-corruption provisions to be included in future UK trade treaties which the UK will negotiate. This is to provide contractual measures to combat

bribery by exporting companies. ILP arranged a team of volunteer lawyers to provide negotiating advice to the UK government and NGOs and draft the relevant provisions, incorporating different views and priorities from the stakeholders. This draft has been shared with the UK Department for International Trade and resulted in further collaboration with them on this issue.

- *Providing support to Finance Uncovered (FU), an investigative journalism reporting and training project:* FU journalists sought ILP assistance on the laws applicable to their investigations into global financial crime, particularly as it damages developing economies. Expert volunteers advised on a variety of issues for FU, including due diligence requirements for Nigeria's negotiations with a former oil minister who had unlawfully acquired oil blocks during his mandate; regulations applicable to UK Trust and Company Service Providers who set up anonymous companies; oversight obligations of the Charities Commission regarding illicit funds from Africa potentially laundered through English charities; the legislative regime on foreign finance invested in Crown Dependencies. This advice resulted in published articles that called for enablers in the global illicit finance to be held to account under the law.
- *Capacity building and awareness training in Sri Lanka on anti-corruption legislation:* in partnership with Transparency International Sri Lanka, ILP staff and volunteers provided training for lawyers, CSOs and media outlets on proposed laws on anti-corruption and asset recovery. This knowledge sharing and upskilling aimed to increase participants' technical understanding of Proceeds of Crime laws and best practices to inform and encourage momentum for legislative reform and to support civil society, media and legal practitioners to keep this as a high-profile issue. A draft Proceeds of Crime Bill due to be tabled late 2019, is unfortunately yet to be done – there are ongoing political disruptions in the country.

Other cases in 2019:

Transparency: Limiting Opportunities for Corruption

- Advised Transparency International-Kenya on a series of draft legislative bills being enacted by Parliament and the East African Legislative Assembly, including: amendments to the Electoral Campaign Finance Act and Bribery Act; an Integrity and Anti-corruption Bill; a Criminal Assets Recovery Fund and various Whistle-blower Protection Bills;
- Provided Transparency International-Papua New Guinea with advice for submissions on the draft legislation to create an Independent Anti-Corruption Commission and international best practice comparison;
- Gave legal guidance to Publish What you Pay on communicating advocacy and policy recommendations to political parties during an election campaign period;
- Assessed the Green Climate Fund's anti-bribery and corruption policies and their compliance with the UK 'Bribery Act';
- Supported Publish What You Pay on the UK Government's Brexit draft legislation effects on extractive companies' reporting requirements;
- Advised EITI on the impact of the European Data Protection Regulation on its new Civil Society Network membership rules;
- Worked with Publish What You Pay on the establishment of a chief information officer position in line with GDPR rules;
- Conducted an analysis and provided written advice for a CSO on the applicability of the GDPR exceptions to its activists;
- Briefed a client on original research on the potential impact of a specialist economic crime court in the United Kingdom and its potential effect on international claimants.

Accountability: Exposing Corruption

- Collaborated on a project focused on developing an effective financial sanctions list led by the Bond Anti-Corruption Group;
- Provided pre-publication libel review for the following:
 - Pillage and related investigations into conflict gold smuggling from Uganda;
 - a speech on mining transparency and payments under the Extractives Industry Transparency Initiative;
 - the Global Index on Defence report for Transparency International-Defence & Security;
 - a report on the mining industry in the Democratic Republic of the Congo;
 - a press release detailing corruption allegation against major European companies a Human Rights NGO;
 - Transparency International Global Defence Programme's report on corruption in Mali's defence sector;
 - a report detailing Dubai-based property assets linked to Nigerian PEPs published by a Carnegie scholar;
 - a documentary exposing corruption in a Caribbean nation's police force;
 - a report by the Burundi Human Rights Initiative detailing human rights abuses in Burundi.

- Interpreted and advised on UK anti-fraud and anti-money laundering laws and regulations for an investigative journalist exposing potential illegality by a UK-based oil trading company active in Nigeria;
- Supported a journalist with their Jamaican Freedom of Information requests concerning a Memorandum of Understanding between Jamaican, American and British Governments;
- Provided legal advice, legal research and translation of documents to a CSO attempting to trace and recover corruptly acquired assets from Equatorial Guinea;
- Delivered a training webinar to investigative journalists at Transparency International-Kenya;
- Advised a CSO in Asia on the legal risks in submitting leaked evidence of corrupt deals between a local businessman and a third state politician.

Enforcement: Taking Action

- Investigated and reviewed bribery allegations involving an Australian national and Senegalese authorities;
- Supported Transparency International in seeking compensation for the victims of the “Odebrecht” corruption by researching and providing advice on means of redress to victims;
- Advised a CSO on litigation strategies for a corruption case conducted against a UK bank;
- Assessed litigation strategies and provided remote support to an academic and activist jailed in East Africa;
- Commenced submissions to the UK financial authorities concerning a bank’s involvement in the money-laundering “Troika Laundromat”;
- Supported an appeal by an investigative journalist of a decision by the British Information Commissioner’s Office, to refuse disclosure of policies and UK government advice on Crown Dependencies’ use of corporate structures to lauder funds stolen from developing countries;
- Advised the Transparency International Secretariat on the sufficiency of its insurance policy’s coverage against American libel claims;
- Commenced UK appeal proceedings under the Freedom of Information Act for an Ethiopian-based journalist investigating the use of African citizens’ tissue and blood samples by a UK-based corporation
- Devised a legal strategy and provided mentoring for an African CSO seeking to repatriate the monies unlawfully taken out of the country by its current head of state;
- Provided advice and assessed legal strategies for northern African citizens seeking victim status and compensation for corruption and theft of public resources by a UK-based engineering company bribing country officials;
- Advised an NGO on the recovery of an estimated USD 50 million on behalf of the victims of an IFC investment project.

Tax:

An illustrative summary of three significant matters:

- *Collaboration with Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF):* to design a practice paper to share with governments and policy makers to assist their approach to tax treaties, especially as it affects the extractives industry. Resource-rich developing countries are now at the centre of pressure to sign Double Tax Agreements (DTAs) with the promise of investment in the mining sector being one of the drivers. However, an informed paper summarising the real trends, risks and potential routes to mitigation will hopefully ease this pressure. The five-part paper’s outline and methodology was designed with IGF and ILP took responsibility for providing the research for three parts: examining deviations from model treaties and instances of resource tax base protective language, describing and summarising the role of mineral concession agreements and bilateral investment treaties on the effect of DTAs and researching treaty networks of resource rich countries to seek patterns of investment and financial flows. ILP staff also played a considerable role in the content of this paper. Consistent feedback and monitoring of the work on treaty language and networks meant that staff were intricately involved in the direction and development of the work, leveraging their development expertise to direct the work of commercial legal experts. For the section on other agreements, ILP staff fed into the completed product to enhance the work of academic experts who were developing the arguments. ILP staff also presented this work to the IGF Annual Conference in Geneva in October 2019. The practice paper will be published by IGF after being scrutinised by its Board, at the end of 2020 and disseminated to all of IGF’s 74 members.
- *Technical input at a national level:* partnering with a national revenue authority to support their renegotiation of a royalty pricing agreement. This agreement provides a means of identifying a reference price for iron ore

that is used for calculating royalties due to the government. The reference price avoids reliance on actual costs that are difficult to verify. ILP's advice covered the rationale and structure of such agreements, royalty and income tax issues that should be considered in a re-negotiation, and recommendations relating to re-negotiation process and strategy. ILP's team of volunteers developed negotiation briefs, attended meetings with the opposing party and attended the negotiations. ILP's expert lawyers and project management capacity has proved invaluable with positive feedback and a strong reliance on the charity's contributions.

- *Convening and knowledge sharing with the African Union Development Agency-NEPAD* for Regional Dialogue on Contract Negotiations and Fiscal Regimes in the Extractives Industries in Africa. These events seek to (i) strengthen the negotiating capacity of Member States; (ii) strengthen governance in the extractives sector to minimise fiscal leakages and IFFs; and (iii) develop robust fiscal regimes to maximise revenue collection. Building on the annual events of 2015-2018, in 2019, ILP initiated two innovations to the Dialogue: (i) having a Civil Society Roundtable ahead of the Dialogue as an opportunity to integrate CSO ideas into the main agenda; and (ii) having a high-level session on the Africa Continental Free Trade Area (AfCFTA) and the opportunities it presents to develop and establish regional extractives industries as well as move the continent up the value chain in the extractives sector. The Regional Dialogues are an opportunity to discuss the role and provisions of tax treaties and identify where they might be vehicles for fiscal leakage given that contract negotiations often tend to favour investors. ILP volunteers led sessions and shared expertise with senior government officials and negotiators, CSOs, and members from the regional and continental bodies.

Other matters in 2019:

Law Reform/ Drafting

- Advised the Kenyan Revenue Authority on its double tax treaty policy;
- Advised an African country's Revenue Authority on proposed double tax treaties with two MENA states;
- Reviewed an expanded version of the ActionAid Tax Treaties Dataset incorporating extractives-related provisions on behalf of the Inter-Governmental Forum on Mining;
- Drafted a series of papers on the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting and its issues with double tax agreements.

Capacity and Institutional Building

- Supported the Tax Justice Network Africa in developing approaches for CSOs on engaging double tax agreements;
- Advised the Liberia Revenue Authority and the Liberia Ministry of Finance on general tax matters, including capital gains tax issues and custom duties, and on the requirements of the OECD Global Forum on Transparency and Information Exchange for Tax Purposes' requirements on shares' ownership law reform;
- Advised an Asian country on amending its tax laws as advocated by a local natural resources-related CSO.

Training and Mentoring

- Coordinated initial meetings in order to provide technical support and advice to an African country in various tax law and policy reform issues.

Advice from Research

- Provided advice on the revision of a United Nations model tax treaty; provided planning input for a Tax Justice Forum in an African country.

Outreach

- Wrote and disseminated article on: Women, Tax and the SDGs (United Nations Sustainable Development Goals).

Investment and Trade

- Continued to advise the Kuapa Kokoo Cooperative of cocoa farmers in their negotiations with their buyers, including document review.

By implementing these projects, the Charity met its strategic focus of just and accountable development:

- helping countries increase their domestic revenue through fair taxation and strengthen their international relations as a means of spreading benefits and opportunities across society;
- encouraging open and transparent institutions and strengthening responsible government, be that working with institutions, such as anti-corruption bodies or the judiciary, to advance justice to encouraging greater responsibility from governments and corporations through a free press and support to NGOs exposing wrongdoing; and
- empowering vulnerable communities by continuing to widen access to justice and rule of law, such as by enhancing the quality and breadth of training available to local lawyers.

As an organisation that responds to the needs of its beneficiaries, ILP still maintains capacity to respond to urgent or critical needs and to develop solutions with our clients though increasingly the Charity focuses on a more proactive approach to project planning, focussing on preventative rather than corrective approaches.

The Charity used a variety of professional support, legal research, education, mentoring and training to deliver these projects. It has also worked alongside and deepened relationships with local partners who bring specialised knowledge, established networks and field resources to deliver an effective project.

The Charity also participated in the sharing of international pro bono expertise by continuing to support and receive funding from ROLE UK, a Rule of Law Expertise Programme funded by DFID that works to strengthen the rule of law in developing countries through supporting the provision of pro bono legal and judicial expertise. ILP also secured restricted funding from the GIZ CONNEX Support Unit and NEPAD. ILP continued to receive unrestricted funding support from a number of leading law firms and a sum from its affiliate, ISLP. The Charity thanks the Joffe Charitable Trust for its continued support to ISLP's anti-corruption and tax reform work and the Joseph Rowntree Charitable Trust for its commitment to fund ILP in 2020-2022. Lastly, the Charity would like to thank Herbert Smith Freehills LLP for their generous donation of office space at Exchange House.

ILP collaborated with ISLP on a number of projects throughout the year, identifying volunteers and developing relationships with clients.

The year was not without challenges. There were the usual challenges of working with under-resourced clients and government clients who frequently face political pressures that impair completion of projects. These and other aspects of the projects that are outside the exclusive control of the Charity affect the impact of projects.

Financial review

Income for the year from donations and investments was £175,876 (2018: £186,166). Expenditure was £204,288 (2018: £183,026). This was spent on charitable activities, cost of raising funds, and administration costs of the Charity. Further details can be found in the statement of financial activities on page 11.

Reserves

Total reserves as at 31st December 2019 is £182,404, of which £38,583 is restricted and £143,821 is unrestricted.

Restricted reserves reflect the unspent balance of any funds which are tied to a particular purpose specified by the donor. At the end of 2019, restricted reserves were £38,583 (2018: £49,980).

Unrestricted reserves are not restricted or designed for any specific purpose. The Trustees reviewed the Charity's reserves policy in light of Charity Commission guidance.

The policy on reserves is to hold an amount to reflect variances around cash flow, income security and meet on-going liabilities given that funding may come at any time of the year. The Trustees have resolved that the Charity should seek to hold unrestricted reserves of at least £100,000 for its long-term sustainability and to ensure we continue to serve our clients and other beneficiaries; the amount held varied throughout the year but at year end unrestricted funds amounted to £143,821 (2018: £160,836).

Future plans

In the future, the Charity will continue to focus on its strategic objectives, represented in the focus areas identified above, to deliver projects that enhance legal capacity for inclusive economic growth, reduce corruption, provide greater freedom of expression, deliver stronger and more progressive legal systems and institutions and greater empowerment for development-impacted communities. These should benefit a very wide-ranging number and type of beneficiaries but particularly should assist those at greatest risk from irresponsible development and help boost the economy of developing countries in just and accountable ways. The Charity's internal strategic priorities are to have an engaged, enabled and effective staff and Trustees. The Charity has started to diversify its funding base with restricted project funding and intends to diversify further with new family trusts and potentially high net worth individuals. The 2019-2020 funding from the Joffe Charitable Trust encourages the hiring of a fundraising consultant which will commence in 2020.

Risk management

The Trustees are aware of their responsibility to identify, consider and manage material financial and non-financial risk facing the charitable company. They have considered and put into place systems and procedures to manage such risks and are continuing to develop the Charity's risk management strategy and procedures.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. This is achieved by:

- regular consideration of financial results, variances from budgets, and non-financial performance indicators;
- delegation of authority and segregation of duties; and
- identification and management of risks including through the development of a risk register.

As well as the financial control systems, the Trustees continually review and monitor the activities of the Charity throughout the year.

Principal risks identified relate primarily to operational risks, such as safety of volunteers and funding challenges. The former is addressed through careful review of those countries in which work is physically undertaken, advice to volunteers and support when in country. In relation to funding risks, the Charity has started to diversify its funding base, however this remains a key area of focus for 2020. During Q1 of 2020, a number of new donors and funding streams were secured however it is acknowledged that this may become more difficult for the rest of 2020 due to the impact of COVID-19.

Volunteers

Our experts are drawn from thousands of lawyers - both individuals and from law firms - who provide their time for free; in 2019 ILP benefited from the expertise of over 100 different individuals in its projects, some of whom delivered assistance on the ground in developing and transitional economies, while others worked with clients all over the world using email and video conferencing. It is difficult to place a monetary value on their contribution and the Charity could not pay for their services but if their time was charged out at the commercial rate for similar work, it would equate to over one and a half million pounds' worth of assistance.

Events after the Balance Sheet Date

Since the reporting date 31 December 2019, the COVID-19 pandemic has had a significant impact on global financial markets. The Trustees note that the onset of COVID-19 may make it more difficult to secure new funding in the short term, however, thanks to a number of reliable core donors the Trustees continue to have a reasonable expectation that the Charity can continue for at least the next 12 months. Income received to end of April 2020 (£124,278) is slightly above the budget to end of April 2020 and the Charity is satisfied that it has sufficient cash and reserves to support the going concern assumption. Cash held at 30 April 2020 was £234k and reserves were £124k. Whilst resources may be under pressure in the short to medium term due to Covid-19 we are able to manage delivery of charitable activities accordingly.

On 17 June 2020, the Charity changed its registered company name, International Senior Lawyers Project – UK to International Lawyers Project. This is a reversion to the name held by the Charity from its inception in 2005 until 2011. The Charity separated from its former controlling party, ISLP, on 1 July 2020.

Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future (and certainly for 12 months from the date of signing). Thus, they have adopted the going concern basis in preparing the financial statements.

Statement of Trustees' responsibilities

The Trustees (who are also Directors of International Senior Lawyers' Project-UK for the purposes of company law) are responsible for preparing the Annual Report and the financial statements of the Charity in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees (who are Directors of the Charity) to prepare financial statements for each financial year that 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 applicable UK Accounting Standards and then apply 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; and
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

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 prevention and detection of fraud and other irregularities.

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

Approved by the board on 15 July 2020 and signed on behalf of the board



Anthony Inglese
Trustee and Chairman

Date:

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Independent examiner's report to the Trustees of International Lawyers Project (formerly International Senior Lawyers Project - UK)

I report to the charity's trustees on my examination of the accounts of International Lawyers Project (formerly International Senior Lawyers Project - UK) ("the company") for the year ended 31 December 2019, comprising the statement of financial activities (incorporating the income and expenditure account), the balance sheet, the statement of cash flows and the related notes 1 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's Statement

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

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Sarah Anderson

Sarah Anderson FCCA
for and on behalf of Deloitte LLP
London, United Kingdom

Date: 21 July 2020

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Statement of financial activities (Incorporating the income and expenditure account) for the year ended 31 December 2019

		2019	2019	2019	2018	2018	2018
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Fund	Funds		Fund	Funds	
Notes	£	£	£	£	£	£	£
Incoming resources							
Donations and legacies	3	124,740	50,690	175,430	114,918	70,859	185,777
Investment income and interest		446	-	446	389	-	389
Total income		125,186	50,690	175,876	115,307	70,859	186,166
Expenditure							
Cost of raising funds	4	(36,121)	-	(36,121)	(22,667)	-	(22,667)
Expenditure on Charitable activities	5&11	(124,860)	(43,307)	(168,167)	(98,807)	(61,552)	(160,359)
Total Expenditure		(160,981)	(43,307)	(204,288)	(121,474)	(61,552)	(183,026)
Net (expenditure)/income for the year		(35,795)	7,383	(28,412)	(6,167)	9,307	3,140
Funds brought Forward	12	160,836	49,980	210,816	167,003	40,673	207,676
Transfer between funds		18,780	(18,780)	-	-	-	-
Funds Carried Forward		143,821	38,583	182,404	160,836	49,980	210,816

All amounts relate to continuing activities and there has been no change in the nature of the Charity's activities in the year.

All recognised gains and losses are included in the statement of financial activities. The notes on page 15 to 23 form part of these financial statements.

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Balance Sheet
As at 31st December 2019

		2019	2018
	Notes	£	£
Fixed Assets			
Tangible Assets	8	1,579	2,860
Intangible Assets	8	533	719
		2,112	3,579
Current Assets			
Other debtors & prepayments	9	5,600	43,228
Cash at bank and in hand		181,497	166,445
		187,097	209,673
Creditors:			
	10		
Amounts falling due within one year		(6,805)	(2,436)
Net Current liabilities		180,292	207,237
Total Assets Less Current Liabilities		182,404	210,816
Accumulated Funds			
Unrestricted funds	12	143,821	160,836
Restricted Funds	11	38,583	49,980
		182,404	210,816

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Balance Sheet
As at 31st December 2019

For the year ended 31 December 2019 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The members have not required the Charity to obtain an audit of its financial statements for the period in question in accordance with section 476 of the Companies Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Signed on behalf of the Board of Trustees by and authorised for issue on

15 July 2020.



Anthony Inglese
Trustee and Chairman

Registered Number 05581685

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

**Statement of cash flows
for the year ended 31 December 2019**

	2019	2018
	£	£
(Deficit)/surplus from operating activities	(28,412)	3,140
Fixed assets written Off	382	-
Depreciation	1,085	782
Interest Receivable	(446)	(389)
Decrease/(Increase) in receivables	37,628	(14,594)
Increase/(Decrease) in payables	4,369	(36,359)
Net Cash Generated from operating activities	14,606	(47,420)
Investing Activities		
Interest Received	446	389
Purchase of Fixed Assets	-	(1,944)
Net Cash inflow/(outflow) and increase in cash	446	(1,555)
Cash and cash equivalents at beginning of year	166,445	215,450
Cash and cash equivalents at end of year	181,497	166,445
Analysis of cash and cash equivalents		
Cash in hand and at bank	181,497	166,445
Total cash and cash equivalents	181,497	166,445

International Lawyers Project (formerly International Senior Lawyers Project - UK)

Notes forming part of the financial statements for the year ended 31 December 2019

1. Accounting policies

Basis of accounting

These financial statements have been prepared under the historical cost convention, and in accordance with applicable United Kingdom accounting standards and in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2019) and the Companies Act 2006. The financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime

The functional currency of ILP is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

ILP constitutes a public benefit entity as defined by FRS102.

Going concern

These accounts are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered all known risk factors, including the potential impact of COVID-19 pandemic when considering the company's going concern for at least 12 months from signing the financial statements. See further detail of the considerations made in relation to this assessment on page 9 of the Trustees' report.

Income

Donations including donations, gifts and legacies are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

All income is accounted for on an accruals basis. Accrued income represents money owed for project undertaken and/or expenditure already incurred in 2019.

Expenditure

Expenditure is accounted for on an accruals basis.

Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The Trustees currently have no designated funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

Costs of raising funds

The costs of raising funds consist of fundraising costs relating to Project staff time and office overheads.

Allocation of overhead and support costs

Overhead and support costs have been allocated to charitable activities and fundraising. The allocation of overhead and support costs is analysed in note 5.

Governance costs comprise all costs involving public accountability of the charitable company and its compliance with regulation and good practice and are included within support costs.

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

**Notes forming part of the financial statements
for the year ended 31 December 2019**

1. Accounting policies (continued)

Fixed Assets

Furniture is depreciated straight line over 10 years. Computer and electronic equipment are depreciated straight line over 5 years. Intangible assets are depreciated straight line over their useful life. In 2019 a capitalisation limit of £500 was introduced. Subsequently, the remaining furniture value was written off.

Company status

The Charity is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

Statement of cash flows

A statement of cash flows has been incorporated within the financial statements of ILP for the year ended 31 December 2019 on page 14.

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial assets are derecognised when and only when (a) the contractual right to the cash flows from the financial asset expire or are settled, (b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or (c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions and are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires. In fact, there are no financial assets other than cash.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, which are described in note 1, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed above.

Pensions

ILP operates a defined contribution scheme. The cost of pensions is allocated to restricted and unrestricted funds spent on projects as part of direct costs in proportion to the work undertaken and time spent by staff on projects funded either by restricted or unrestricted funds. The balance is allocated either to support costs or fundraising costs.

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Notes forming part of the financial statements (continued)
for the year ended 31 December 2019

2. Staff costs

The Trustees did not receive any emoluments or reimbursed expenses from the Charity.

Remuneration of £39,417 (2018: £47,000) was paid to the Director (who was not a Trustee during this time), who is considered to be the key management personnel of the charitable company. The Director left on 31st October 2019 and the staff roles have been restructured.

No employees in the current and prior periods had emoluments in excess of £60,000.

	2019	2018
	£	£
Wages and salaries	129,914	105,859
Social security costs	10,978	7,629
Pension costs	6,484	4,850
	147,376	118,338

The average number of people employed by the Charity during the year (FTE) was:

	2019	2018
	No.	No.
Executive Director	1	1
Programme Director	2	1
Programme Officer	1	1
	4	3

3. Donations

	2019	2018
	£	£
Unrestricted funds		
Donations in Kind	30,250	23,377
Cash donations	94,490	91,541
Restricted funds:		
Cash donations	50,690	70,859
	175,430	185,777

Unrestricted Donations include a gift of office space to the value of £30,000 (2018: £22,177) by Herbert Smith Freehills LLP and the independent examination fee to the value of £250 (2018: £250) by Deloitte LLP.

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Notes forming part of the financial statements (continued)
for the year ended 31 December 2019

4. Cost of raising funds

	2019	2018
	£	£
Staff cost: 20% of Executive Director, Co-Director and Programme Officers	29,475	17,463
Overheads and support costs: 21%	6,646	5,204
	36,121	22,667

5. Total Expenditure

	2019	2019	2019	2019	2018	2018	2018	2018
	Direct Project Costs	Staff costs	Support costs	Total	Direct Project Costs	Staff costs	Support costs	Total
	£	£	£	£	£	£	£	£
Restricted Funds								
Charitable activities								
DFID	291	-	-	291	-	-	-	-
Euralias	-	-	-	-	6,003	3,370	-	9,373
Joffe 2017- 2019	7,874	13,500	830	22,204	9,856	16,400	-	26,256
Joffe 2019 - 2021	-	-	225	225	-	-	-	-
Kazakhstan	-	1,572	-	1,572	-	1,064	-	1,064
Liberia	5,751	2,000	-	7,751	-	-	-	-
Magistrates School	-	-	-	-	4,572	468	-	5,040

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Notes forming part of the financial statements (continued)
for the year ended 31 December 2019

NEPAD	-	3,958	-	3,958	-	3,556	-	3,556
Prisoner Transfer Agreement	-	-	-	-	13,910	2,291	-	16,201
Serbia	-	-	-	-	62	-	-	62
TI (Role UK Sri Lanka)	4,591	2,715	-	7,306	-	-	-	-
Total Restricted Funds	18,507	23,745	1,055	43,307	34,403	27,149	-	61,552
Unrestricted Funds	-	94,156	30,704	124,860	-	73,726	25,081	98,807
Expenditure on Charitable Activities	18,507	117,901	31,759	168,167	34,403	100,875	25,081	160,359
Cost of raising funds	-	29,475	6,646	36,121	-	17,463	5,204	22,667
Total Expenditure	18,507	146,376	38,405	204,288	34,403	118,338	30,285	183,026

6. Governance costs (included within support costs)

	2019	2018
	£	£
Independent Examiner's fees	<u>250</u>	<u>250</u>

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Notes forming part of the financial statements (continued)
for the year ended 31 December 2019

7. Taxation

The company is a charity within the meaning of Paragraph 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

8. Fixed assets

	Tangible IT	Intangible IT	Total
	Equipment	Equipment	
	£	£	£
Cost at 1 January 2019	5,074	744	5,818
Write off	(579)	-	(579)
As at 31 December 2019	4,495	744	5,239
Depreciation			
As at 1 January 2019	2,214	25	2,239
Provided for the year	899	186	1,085
Depreciation Written Off	(197)	-	(197)
As at 31 December 2019	2,916	211	3,127
Net book value at 31 December 2019	1,579	533	2,112
Net Book Value at 31 December 2018	2,860	719	3,579

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Notes forming part of the financial statements (continued)
for the year ended 31 December 2019

9. Other debtors

	2019 £	2018 £
Other debtors	5,000	43,228
Prepayments	600	-
	<hr/> 5,600	<hr/> 43,228
	<hr/>	<hr/>

All debtors are receivable within one year.

10. Creditors: amounts falling due within one year

	2019 £	2018 £
Income in Advance		
Trade Creditors	6,266	2,436
Accrued Expenses	539	-
	<hr/> 6,805	<hr/> 2,436
	<hr/>	<hr/>

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Notes forming part of the financial statements (continued)
for the year ended 31 December 2019

11. Restricted funds

All income reflects sums promised and either received in 2019 or due in 2019 but attributable to 2019 work; all expenditure occurred in 2019.

	2019	2019	2019	2019	2018	2018	2018
	Income	Expenditure	Capital transfers	At 31 Dec	Income	Expenditure	At 31 Dec
	£	£	£	£	£	£	£
Charitable activities							
DFID	-	291	-	(291)	-	-	-
Euralias	-	-	-	-	9,373	9,373	-
Joffe	-	22,204	18,778	-	35,625	26,256	40,982
Joffe 2019	15,000	225	-	14,775	-	-	-
Khazakstan	1,572	1,572	-	-	1,064	1,064	-
Liberia	22,854	7,751	-	15,103	-	-	-
Magistrates School	-	-	-	-	5,040	5,040	-
NEPAD	3,958	3,958	-	-	3,556	3,556	-
Prisoner Transfer Agreement	-	-	-	-	16,201	16,201	-
Serbia	-	-	(62)	-	-	62	(62)
TI/ROLE UK (Sri Lanka)	7,306	7,306	-	-	-	-	-
Tanzania Law School	-	-	-	8,996	-	-	8,996
Interest and other receivables	-	-	64	-	-	-	64
	50,690	43,307	18,780	38,583	70,859	61,552	49,980

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Notes forming part of the financial statements (continued)
for the year ended 31 December 2019

Capital transfer relates to fund balance being unrestricted by the original funder, and available for use by ILP.

12. Analysis of net assets between funds

Fund balances at 31 December 2019 are represented by

	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	2,112	-	2,112
Current Assets	148,514	38,583	187,097
Current Liabilities	(6,805)	-	(6,805)
Total Net Assets	143,821	38,583	182,404

Fund balances at 31 December 2018 are represented by

	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	3,579	-	3,579
Current Assets	159,693	49,980	209,673
Current Liabilities	(2,436)	-	(2,436)
Total Net Assets	160,836	49,980	210,816

13. Related party disclosures

Controlling parties

Until 30 June 2020 the Charity was controlled by International Senior Lawyers Project (ISLP), a not-for-profit Charity registered in 110 W 40th Street, Suite 700, New York, NY 10018. ISLP provides pro bono legal assistance to governments and civil society organisations in developing countries, leveraging global legal resources in alignment with client needs to support just, accountable and inclusive development.

The only group of financial statements in which the results of the Charity is included is that headed by ISLP. These accounts can be accessed from www.islp.org.

From 1 July 2020 the Charity is controlled by the Trustees (and Directors).

Related party relationships and transactions

The Charity has continued to enjoy support and assistance from ISLP reflecting the close collaboration on joint projects and our shared goals and mission. During the period voluntary income of £14,494 (2018: £56,703) was received from ISLP as contribution to core costs of the Charity. There are no related party transactions in the reporting period that require disclosure under the Charities SORP.