



International Lawyers Project

Annual reports and
Accounts for the year
ended 31 December 2022



International Lawyers Project
Company Reg No: **05581685**

A charitable company limited by guarantee
Charity Reg No: **1114502**

Unaudited Report and Financial Statements
Year End 31 December **2022**

Table of Contents

Foreword	3
About Us	4
Our Vision	4
Our Mission	5
How We Use The Law	5
Our Focus Areas	6
Source of Partner Requests Globally	8
Our Impact: 2022 At a Glance	10
Breakdown of partners	12
Impact Case Studies	14
Anti-Corruption	16
Tax and Fiscal Reform	18
Environment and Sustainable Development	20
Access to Information and Defending Civic Space	24
Testimonials from our partners	28
Reference and Administrative Details	32
Trustees' Report (including Directors' Report) for the year ended 31 December 2022	33
Independent Examiner's Report	39
Financial Statements	40

Foreword

This annual report once again highlights the excellent work being done by the International Lawyers Project to provide support for less powerful actors and to even up the balance of power in the legal aspects of development.

During 2022, the charity provided support for partners in 46 countries on matters as wide-ranging as the protection of forest reserves in Uganda, strengthening the legal regulation of access to information in Guyana, building knowledge regarding reform of tax laws of Tunisia and other North African countries, and identifying best practice examples on compensating victims of corruption across multiple jurisdictions. This work supports achievement of the Sustainable Development Goals, and increasingly engages with protection of the environment and mitigation of climate change.

Eva van der Merwe, who has led the organisation since 2021, stepped down as Executive Director at the end of the year, in order to take maternity leave. The board warmly thanks her for her excellent contribution and successful expansion of ILP's work, and we are delighted that she will return in a senior role in 2023. We are also delighted to welcome Lucy Claridge as our new Executive Director. Lucy comes to ILP as an internationally respected leader within the global environmental justice movement with over 20 years' experience defending the rule of law, in roles at Forest Peoples Programme, Amnesty International and Minority Rights Group International.



Dr. Bronwen Manby
Chair of ILP's Board of Trustees

About Us

ILP is an alliance of talented and passionate lawyers drawn from diverse countries and cultures across the globe. We pull together teams of pro bono experts to support the policy and legal needs of poor communities and reform movements.

Founded in the UK in 2005, we are staffed by a group of lawyers dedicated to using the law to achieve economic and environmental justice through strategic pro bono legal support. Over the last 18 years, we have supported partners in more than 80 countries.

We are proud to have a diverse staff team reflective of the communities we support, from Africa, Asia, the UK, and the USA, with extensive expertise in our focus areas as well as law and international development. We work primarily in the Global South, with active projects across Sub-Saharan Africa, Eastern Europe, Latin America, and Asia. As a charity, our ultimate aim is to help our partners create long-lasting change in some of the world's poorest regions.

Our Vision

A just and sustainable world in which the law serves as a tool for those who need it most.



Our Mission

Advancing economic justice and the rule of law through the provision of pro bono legal expertise to civil society, communities, and governments.

ILP mobilises pro bono legal assistance to civil society organisations (CSOs), parliamentarians, community groups and investigative journalists to further economic justice and the rule of law.

Justice is expensive. Whilst the scales of justice are supposed to be evenly weighted, by spending millions on expensive lawyers, on lobbying or on corrupting politicians, wealthy actors can weigh those scales in their favour. This comes at the expense of poorer communities who cannot afford to use the law in their interests, and in the interests of a sustainable future.

That is where ILP comes in. Rather than draw on great reserves of wealth to fight legal battles, we draw instead on the huge levels of passion and expertise that senior lawyers, the world over, have for creating a just and sustainable future. We 'even up the scales of justice' by mobilising teams of the world's best lawyers to work for free, and for as long as it takes, on behalf of CSOs, social movements and government actors, primarily in the Global South.

How we use the law

Law is essential to challenging injustice and creating socially and environmentally just societies. Conversely, failing or imbalanced legal systems maintain and expand privilege, sustain impunity of powerful and malign actors, and, through corruption, illicit financial flows and environmental degradation, rob the world's poorest of the resources they need to lead flourishing lives.



For every £1 donated
we provide £17 worth
of pro bono support



Our Focus Areas

Drawing on our specialist knowledge and experience, we support partners across four closely interlinked focus areas:

Anti-Corruption

Breaking the cycle of corruption, underdevelopment and conflict by promoting transparency and accountability

Environment and Sustainable Development

Ensuring economic development does not come at a cost to the environment or human welfare

Tax and Fiscal Reform

Enabling fair and effective tax systems which generate funds for essential public services and sustainable economic growth

Access to Information and Defending Civic Space

Promoting a transparent, vibrant information ecosystem and defending civic space, including from libel threats and harassment

Within these focus areas, we partner with independent pro bono legal experts to advise on:

Policy reform



developing and implementing better legislation, regulation and policies to prevent abuse and support good practice

Transparency and accountability:



access to information, exposing wrongdoing and limiting opportunities for malpractice

Enforcement of the law



through national and international legal remedies, norms and standards

The Legal Strategies We Use

Expert legal analysis

Research on comparative and international best practices

Capacity building

Knowledge Exchange

Regulatory reform

Protective legal support

Strengthening oversight mechanisms

Strategic litigation

Trial monitoring

Facilitating mediation




How We Work

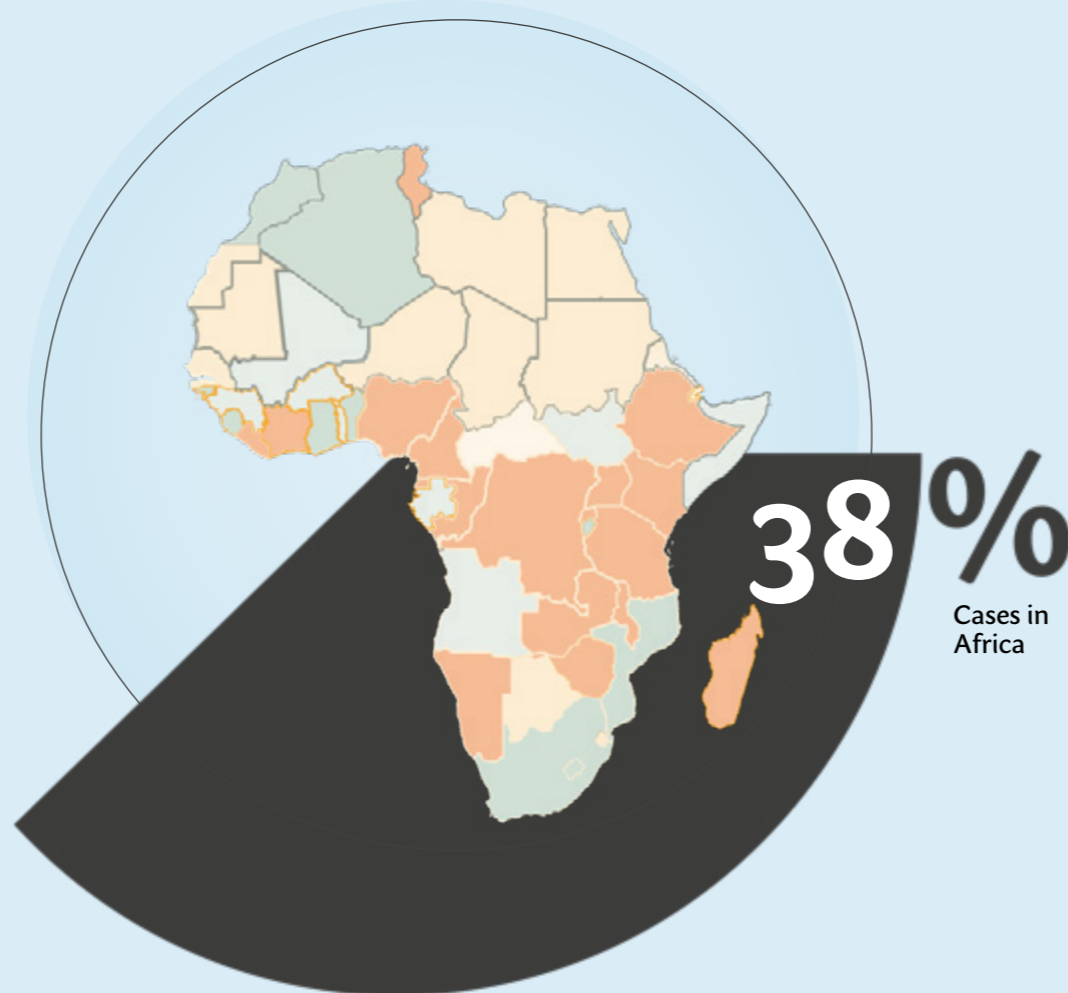
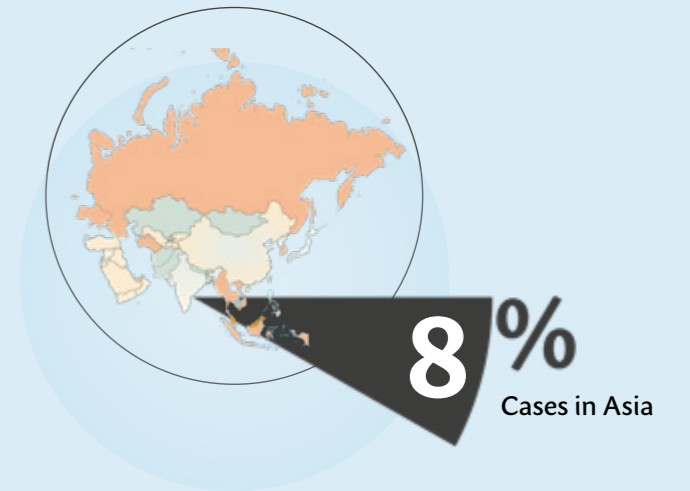
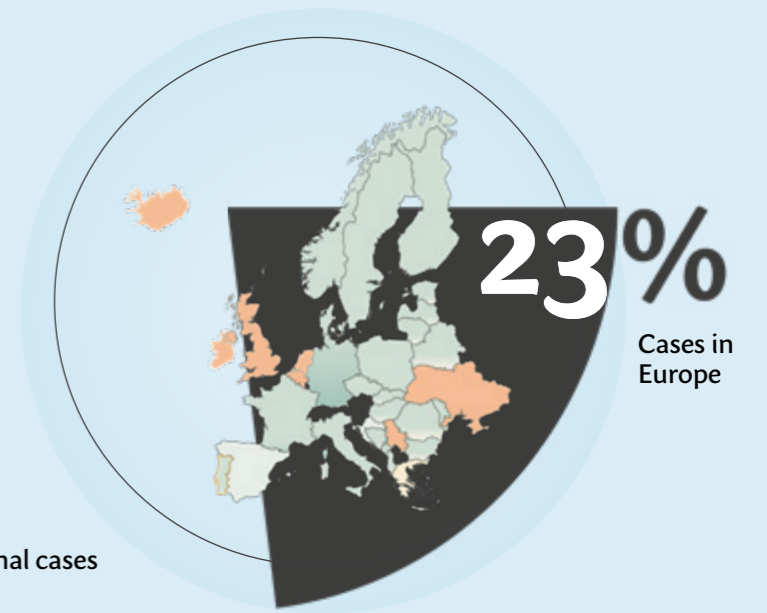
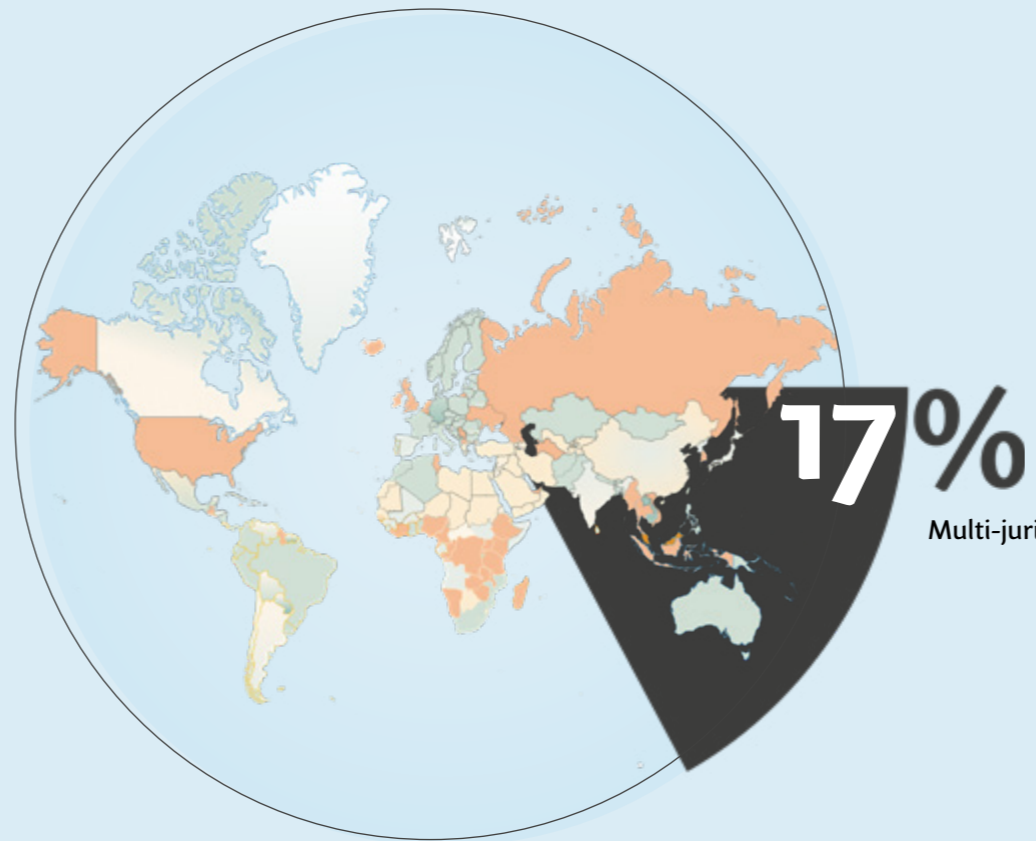
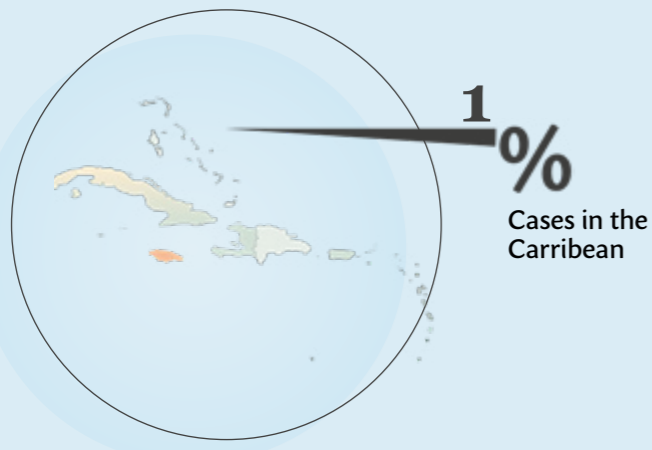
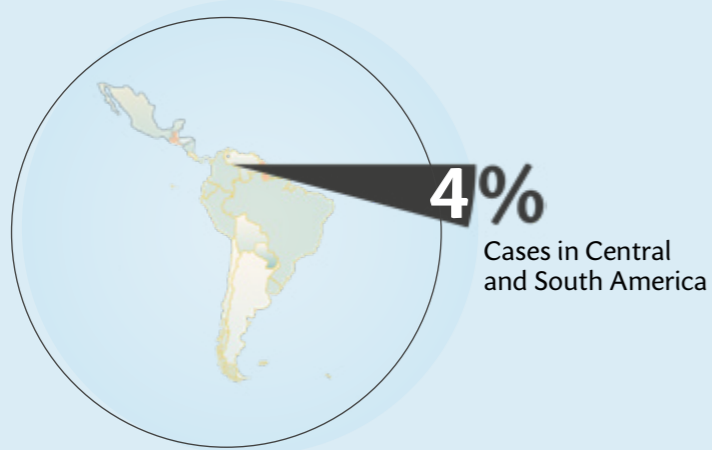
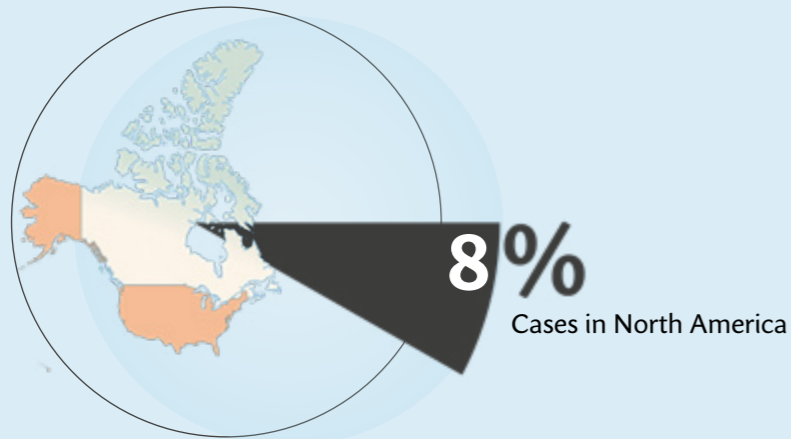
We provide an expert international staff team, based across the regions we work in, with a deep understanding of our thematic programmes and our partners' needs.

We select and coordinate highly skilled volunteers from our global network built up over 17+ years.

We offer this expertise to partners who require legal support to enhance their advocacy, optimise reforms and overcome the issues they face.

Source of Partner Requests 2022

Key  = Partner Requests



- Belgium — Cameroon — Cote d'Ivoire — Democratic Republic of Congo — The Republic of Congo (Congo-Brazzaville) — El Salvador — Equatorial Guinea — Ethiopia — Gambia — Ghana — Guatemala — Guyana — Jamaica — Kenya — Liberia — Iceland — Indonesia — Ireland — Luxembourg — Madagascar — Malta — Malawi — Malaysia — Myanmar — Namibia — Netherlands — Nigeria — North Macedonia — Republic of Georgia — Russia — Rwanda — Serbia — Singapore — South Korea — Tanzania — Thailand — Tunisia — Turkmenistan — United Arab Emirates — Uganda — United Kingdom — Ukraine — United States of America — Vietnam — Zambia — Zimbabwe

◆ Our Impact | 2022 at a glance

In **46 Countries**
we deployed **220**
volunteers

Over **105**
partner requests

7 recommendations for sanctions made,
with **6** further recommendations in
development.

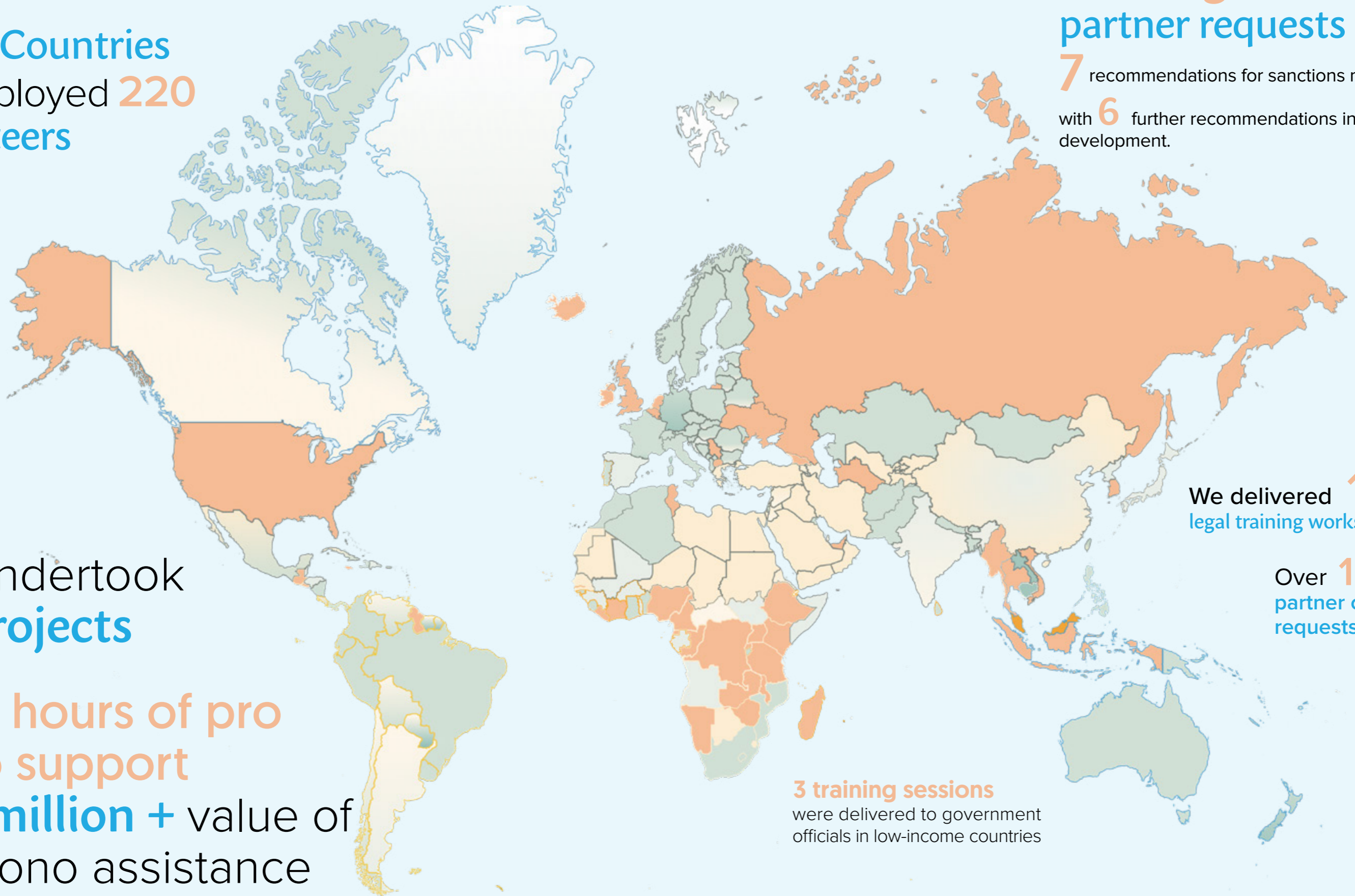
We undertook
98 Projects

**5,400 hours of pro
bono support**
£3.9 million + value of
pro bono assistance

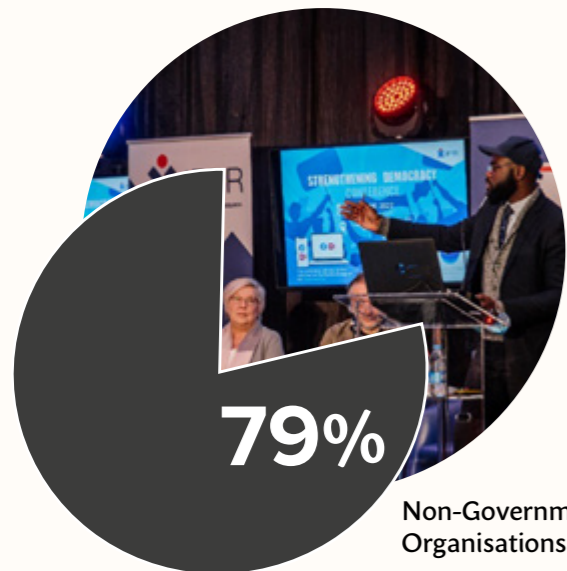
We delivered **16**
legal training workshops

Over **100**
partner case
requests

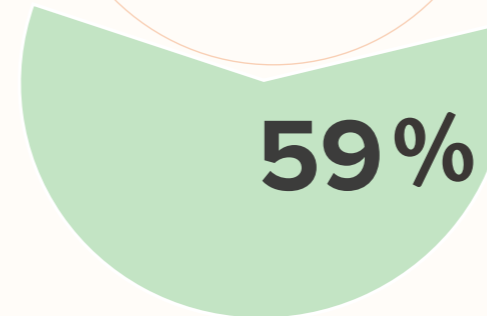
3 training sessions
were delivered to government
officials in low-income countries



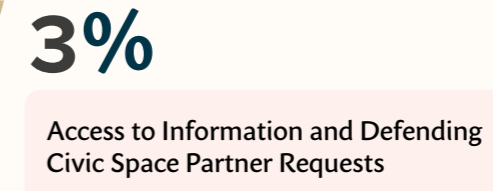
Breakdown of Partners



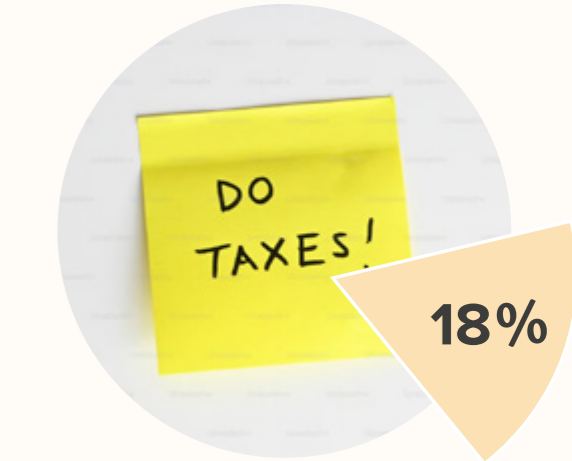
Nature of Partner Requests 2022



Anti-Corruption Partner Requests



Environment and Sustainable Development Partner Requests



Tax & Fiscal Reform Partner Requests

Impact Case Studies

The following is a sample of ILP's 2022 projects around the globe to advance economic justice and the rule of law. The nature of some of our work is confidential so we are only able to share details which would not put others at risk.



Anti-Corruption

1. Research on Reparations for Victims of Corruption – UNCAC Coalition

Situation

Those who are harmed most by corruption, often the poorest in affected countries, rarely receive any compensation or direct benefit from successful enforcement actions. Victims' situations and experiences in countries are different, where some still struggle to claim reparation particularly for collective damages, while in other countries mechanisms are being implemented to support effective remedies for collective damage.

The UNCAC Coalition (Association for the Implementation of the UN Convention Against Corruption), requested support for research on corruption damage reparation and legal standing, showing if and how victims of corruption are recognised and/or remedied around the world.

The initiative arose from requests from partner members and other stakeholders of the Coalition for information on legal avenues, actual cases and best practice examples to ensure victims of corruption receive reparations, which is in line with the Coalition's strategy to increase and support reparation for collective damages across the world.

ILP's Action

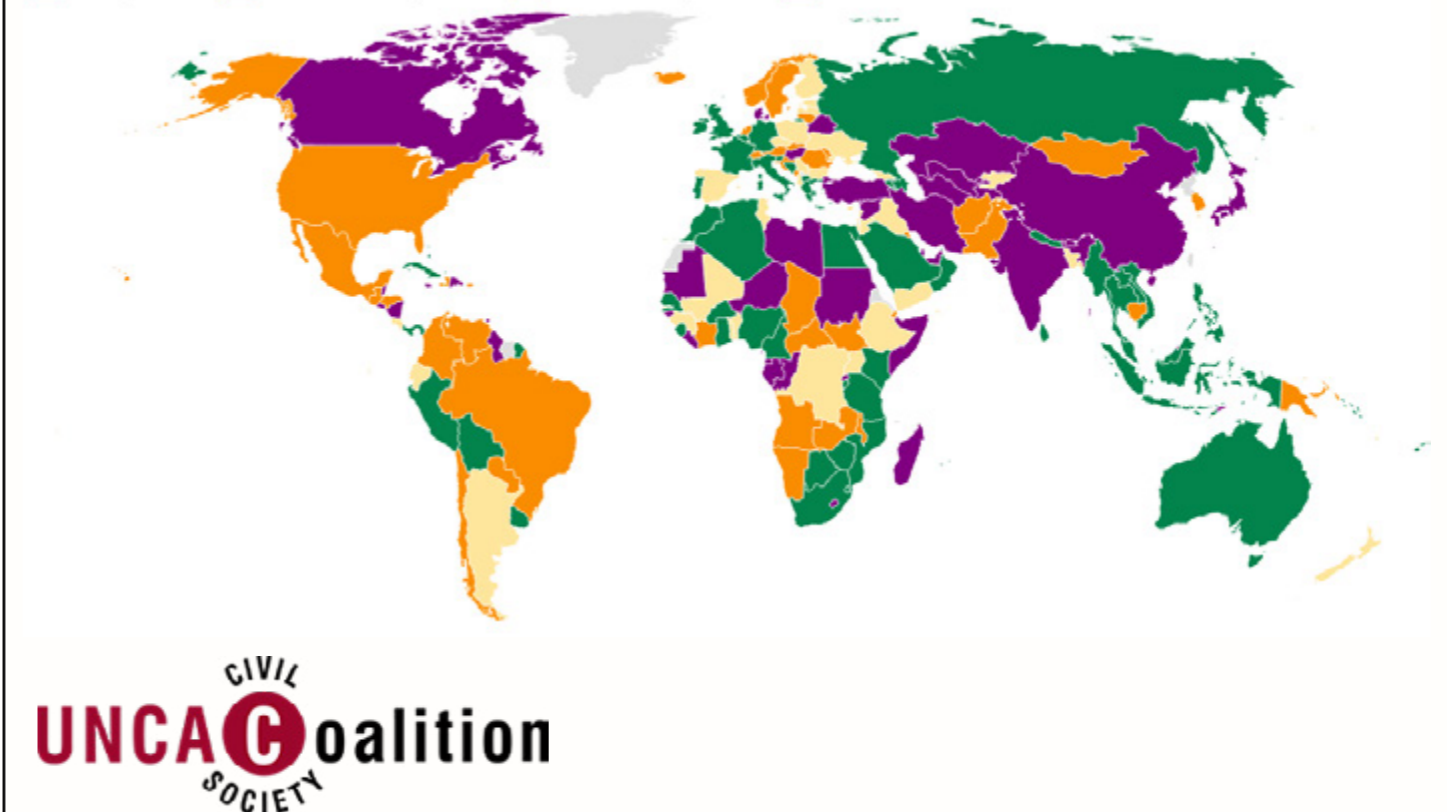
ILP and partners supported this legal research demonstrating possible obstacles for victims seeking reparations, which is envisaged to translate to constructive policy recommendations to be taken by the United Nations. This legal research is now an International Database on Corruption Damage Reparation and Legal Standing for Victims of Corruption. ILP partners covered 19 jurisdictions in 5 continents

Impact

The collected examples and findings are being used to advance discussions, inform national and global advocacy efforts, and support evidence-based advocacy for the scaling up of good practices for providing reparations to victims of corruption.

UNCAC REVIEW STATUS TRACKER

Completed Post Country Visit Pre Country Visit Unknown



2. Legal Research and Knowledge - OECD Anti-Bribery Convention

Situation

ILP pro bono lawyers assisted Transparency International (TI) with its Exporting Corruption Report 2022. This is an independent publication assessing the enforcement of the Organisation for Economic Co-operation and Development (OECD) Anti-Bribery Convention by signatory countries and other major global exporters.

ILP's Actions

ILP engaged pro bono lawyers to assist in completing the country questionnaire prepared by TI, by detailing the weaknesses of relevant legal frameworks and enforcement systems or highlighting new developments. The lawyers also provided information on cases resulting from criminal, civil, or administrative actions and received by national courts; and discussed cases on the imposition or non-imposition of sanctions. ILP partner lawyers drafted the chapters on Ireland, South Korea and Luxembourg.

Impact

The report was published, and the findings were presented to the OECD Working Group on Bribery in International Business Transactions. The report will be used by TI national chapters to push for more enforcement, shine a spotlight on governments, and provide evidence support for national, regional and international advocacy.

3. Training Workshop on UK Global Anti-Corruption Sanctions

Situation

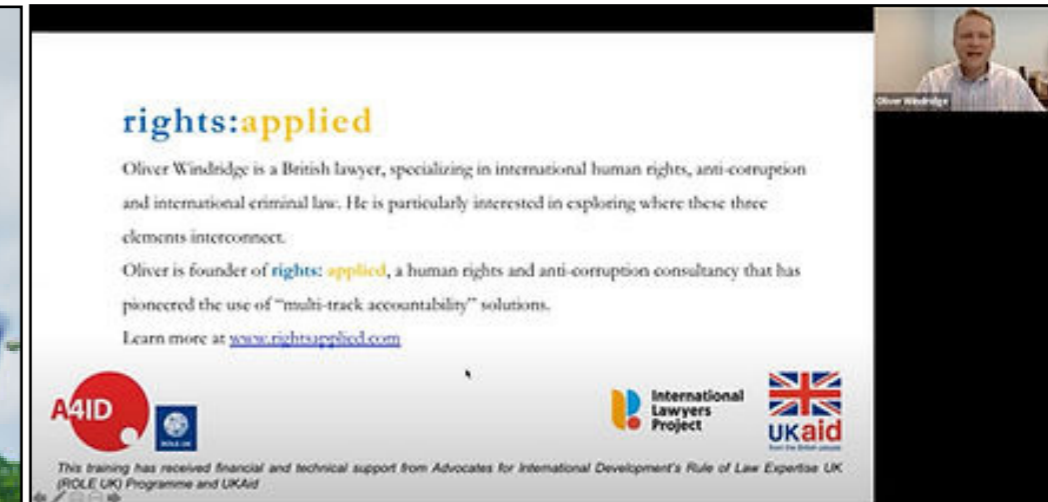
Across Asia, 20 – 40 % of citizens report paying a bribe to receive public services to which they are entitled. Organisations combating corruption in the region have requested advice on ways to access the enforcement tools of the UK Global Anti-Corruption Sanctions (UK GACS) regime in order to promote accountability and good governance in government.

ILP's Actions

In partnership with Transparency International (TI), the world's leading anti-corruption NGO, ILP organised a virtual training workshop on the UK GACS Regime for 38 in-house lawyers from 10 TI Asia-Pacific Chapters: Fiji, Vanuatu, Australia, Cambodia, Solomon Islands, Papua New Guinea, Pakistan, Indonesia, Nepal and Sri Lanka.

Impact

The workshop equipped TI's national chapters in Asia with the knowledge to make strong sanctions submissions to the UK Foreign, Commonwealth Development Office.



(Left) — Anti-Corruption protest in Nigeria

(Above) — Oliver Windridge beginning the workshop on the UK Global Anti-Corruption Sanctions Regime

Tax and Fiscal Reform

1. Extractive Industries Tax Training

Situation

Extractive industries are one of the main sources of fiscal revenue in African states. However, appropriate and up-to-date tax regimes are still missing in many of these states, and this has caused an immense loss in tax revenues.

ILP's Action

ILP undertook comprehensive extractive industries tax training for the Committee of Fiscal Studies at the University of Nairobi. The five-day course, in collaboration with tax experts at the university, focused on fiscal measures in Africa, including topics such as corporate taxation or treatment of the extractive industries, including the different stages of extractions and taxation frameworks at both the national and international levels.

The audience included a mix of government revenue authorities, civil society organisations and others involved in the future of African extractive industries – from Kenya and other countries in East Africa.

Impact

Attendees, including revenue agents and CSOs, are now better able to develop policy alternatives and advocate for better tax laws in relation to extractive industries.



University of Nairobi

2. Training in Tunisia on Pillars 1 and 2 of the OECD Base Erosion and Profit Shifting (BEPS) Project

Situation

The OECD estimates that Base Erosion and Profit Sharing (BEPS) practices - which refer to tax planning strategies used by multinational enterprises that exploit gaps and mismatches in tax rules to avoid paying tax - cost countries around 100-240 billion USD in lost revenue annually, equivalent to 4-10% of global corporate income tax revenue. Developing countries are especially impacted due to their heavy reliance on corporate tax and are more vulnerable to multinational enterprises that exploit gaps in taxation regimes. The OECD has proposed major changes to the international tax law regime to deal with aggressive tax planning. One part of the proposed changes would impose a worldwide minimum corporate tax of 15% on all countries irrespective of whether they agreed to participate in the OECD's programme.

Tunisian stakeholders were concerned that the proposed OECD changes could have a significant impact on the tax incentives offered by Tunisia and other North African countries, with the aim of attracting investment. The law was drafted largely by countries based in the Global North and they were concerned that, if applied without amendments, it could cause economic harm to countries in the region.

ILP's Action

ILP delivered a two-day in-person training requested by the Tunisian Observatory of the Economy (TOE) in association with the Tax Justice Network Africa (TJNA) on the impact of proposed international tax initiatives on the economies of Tunisia and other North African countries. The training included raising awareness of relevant international tax initiatives and assisting in the creation of a programme to advocate for fair and equitable modifications to the proposed changes to international tax law.

Impact

The TOE and TJNA personnel and those trained (including academics, law students, economics students, journalists, CSOs, and TOE partners that practise in the relevant field) will use what they have learned in the training to advocate for fair and just changes to the tax laws of Tunisia and other North African countries, taking into account the proposed changes to the international tax law.



CSOs in Zambia commit to supporting advocacy efforts for international tax reforms by adopting the UN Tax Resolution



Environment and Sustainable Development

1. Kenya Forest Bill Campaign

Situation

The Kenya Forest Conservation and Management Act 2016 protects Kenya's four million hectares of forests and national parks which are vital bastions of biodiversity, including critically endangered species. Kenya's protected forest lands provide a wide range of ecosystem services that are critical for environmental stability and for key economic sectors including agriculture. They are the water catchments of all main rivers in Kenya and are an essential part of mitigating the impacts of climate change and maintaining biodiversity.

In an unexpected move in November 2021, Kenya's Parliament suddenly announced the repeal of a core safeguard in the law. The Amendment proposed to amend the Act by deleting the requirement to lodge petitions to alter public forest boundaries with the Kenya Forestry Service (KFS) before submission to the National Assembly. By taking away the mandate of the KFS, the National Assembly would be vested with broad discretionary powers in public forest boundary delineation. ILP was asked to provide emergency legal support to challenge the proposed amendment.

ILP's Action

ILP supported the Kenya Forest Working Group (KFWG), a coalition of 35 respected Kenyan conservation organisations led by the East African Wildlife Society, in pushing back against the proposed Forest Conservation and Management (Amendment) Bill, 2021 through a well-coordinated advocacy campaign. ILP's lawyers supported the coalition in making representations to Parliament, proposing international best practice in forest protection policy, and providing legal support in preparation for legal challenge of the amendment as unconstitutional.

Impact

The KFWG was able to mobilise public and political opinion in a short amount of time, ultimately persuading Parliamentarians to drop this repeal during its final reading in Parliament. The resources and training made available to the Coalition strengthened their determination to launch an intensive advocacy campaign to stop the proposed amendment from being passed. Ultimately, the highly successful advocacy campaign averted the passage of the Bill, thereby helping to ensure the preservation of Kenya's protected areas for present and future generations.



(L —R) KFWG, Karura Forest, Kenya

2. Litigation to Protect Uganda's Forests

Situation

In Uganda, forest resources are of great importance to both the national economy and livelihoods of local communities in Uganda. However, many of these resources are being destroyed. Most of the forest cover loss is attributed to illegal and unregulated trade in forest products, expansion of commercial and subsistence agriculture into forest and bushlands and degazetting (removal of status) of forest reserves for foreign investment and industrial development.

Greenwatch Uganda, a non-profit environmental organisation, filed a civil suit in the High Court of Uganda to compel the Government of Uganda and relevant agencies to protect Uganda's forests and develop a climate change mitigation plan that includes reforestation and restoration of degraded forests in accordance with the best available science.

ILP's Action

ILP's volunteer lawyers provided strategic litigation advice to the organisation and international case precedents to help strengthen their public interest litigation case before the High Court.

Impact

The case remains pending and, if successful, can be used as a legal precedent in Uganda and as an inspiration for similar litigation for environmental protection in Africa.

3. Development of Principles to Guide Green Hydrogen Projects

Situation

The world needs vast amounts of renewable energy to substitute for fossil fuels and reduce carbon emissions. One important part of this transition will be the development of long-term storage and transportation systems for renewable energy. It is estimated that "green hydrogen", generated through renewable sources, will supply 25% of the world's energy by 2050. The realisation of the potential of green hydrogen to reduce greenhouse gas emissions and mitigate climate change demands a coherent policy framework and cooperation between relevant stakeholders.

ILP's partner, Green Hydrogen Organisation (GH2), is at the forefront of promoting the use of green hydrogen as a renewable source of energy that would both help the energy transition and help countries reach their climate targets by 2050. One of GH2's goals is to promote contracting practices that reflect best practices and create conditions for long-term sustainable investment to ensure that countries fully benefit from green hydrogen projects.

ILP's Action

ILP's volunteer lawyers helped GH2 develop eight principles for decision makers, communities, and companies in developing contracting practices for green hydrogen projects.

This is to ensure that development benefits the investors, host governments, and the communities where the projects are developed.

GH2 subsequently launched the Green Hydrogen contracting guidance for People and Planet which covered the following: 1) Policy and Regulatory Developments; 2) Financing of Green Hydrogen Projects; 3) Fiscal Terms and Incentives; 4) Community Engagement and Transparency Practices; 5) Land Acquisition and Use; 6) Infrastructure Access and Common Use; 7) Sustainable Development Contribution; and 8) Dispute Resolution.

Impact

The project led to the creation of a standardised model contract to serve as an international benchmark for green hydrogen projects, particularly in developing countries. The standards and contracts embody good contracting practices that promote economic justice while maximising the development potential of green energy projects and learning from the mistakes of the extractive industries.

After the launch, GH2 provided support to the Africa Green Hydrogen Alliance, composed of six African countries, to collaborate and develop green hydrogen projects on the African continent that follow the contracting guidelines. GH2 has also launched a series of webinars focused on each principle and has created a working group for relevant stakeholders, including civil society organisations, involved in the development of green hydrogen projects.



(L—R) Greenwatch Uganda Imagery, Forest — Forest Bill

Access to Information and Defending Civic Space

1 - Enhancing Legislation on Access to Information in Guyana

Situation

The Transparency Institute of Guyana (TIGI) sought to enhance Guyana's legal framework and practice around access to information to counter the culture of secrecy that facilitates grand corruption and state capture. TIGI has documented examples over the years which establish a pattern of how secrecy enables a few politically well-connected and wealthy insiders to benefit from government funds at the expense of the majority of Guyana's citizens. This is even more worrisome for the future development of the country, as Guyana is the fastest growing economy in the world, with a projected 49% growth in 2022. According to TIGI, the political system that has emerged is one that promotes a culture of political patronage, the accumulation of illicit wealth, alienation of the majority from the benefits of economic opportunity, and corruption in general. Enhanced transparency and public accountability are key to addressing these issues of public concern.

ILP's Action

We supported TIGI to obtain a legal analysis of the Access to Information Act and proposed amendments to it to bring the law into conformity with established best practices, improve accountability of the government for their obligations under this right, and enable the public to access information with greater ease.

Impact

The proposed amendments will be used as part of a national campaign by TIGI to demand more transparent governance and expedient access to information in Guyana.



L —R) Transparency International marches, map of Guyana



2. Beneficial Ownership Publication/Reporting - Libel and Defamation Training

Situation

Open Ownership (OO) is a non-profit organisation that works closely with elected governments and civil society to drive greater corporate transparency across the world by making it easy to publish and access high-quality, linked data about the ultimate ownership of companies, in whichever jurisdiction they are registered, known as beneficial ownership transparency.

As part of this work, OO uses case studies that refer to one or more specific actors by name, including individuals, legal entities, and legal arrangements such as trusts, creating the risk of litigation claiming that these disclosures constitute defamation and seeking compensation for the damage to reputation.

ILP's Action

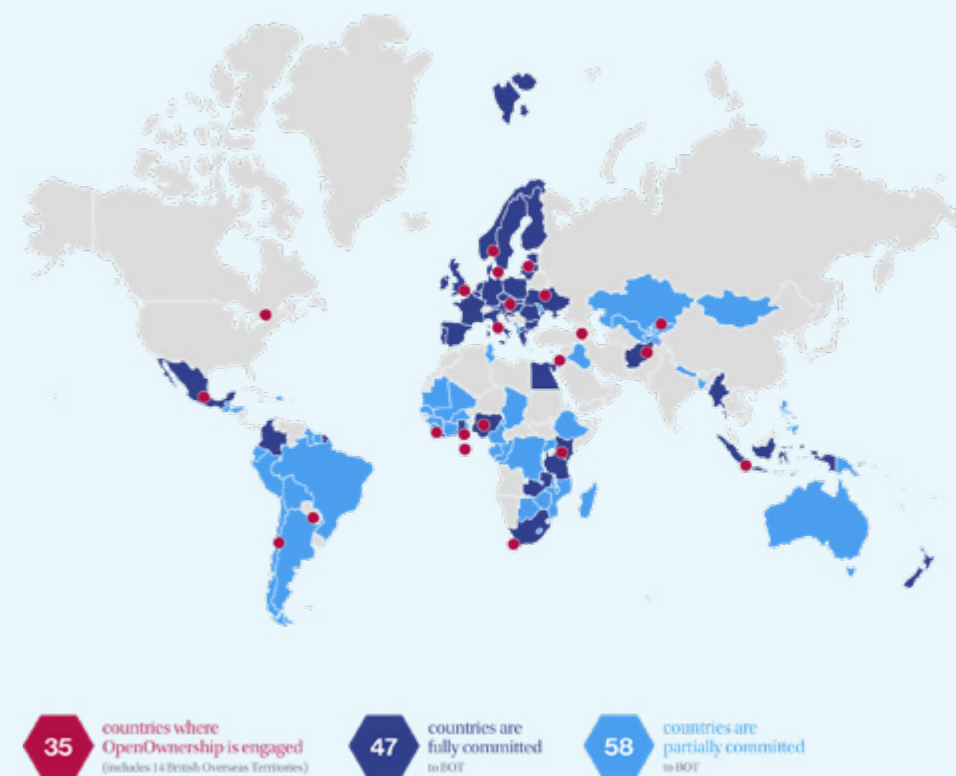
ILP provided training for the 13 staff members of OO on libel law.

Impact

This training supported the capacity of the OO team to conduct pre-publication checks on potential libel and defamation risks in revealing who owns companies around the world. This work supports global efforts on beneficial ownership transparency to help tackle corruption, illicit financial flows, reduce investment risks and improve national and global governance.



(Left) Open Ownership Panellists Photos at the 2023 Summit for Democracy in Lusaka, Zambia. Photo: TI Zambia.



(Above) Countries where Open Ownership is engaged

Testimonials

Testimonials From Our Partners

“ILP understood that some of the Kenyan Parliamentarians were rushing to repeal the forest protections whilst public attention was on the upcoming elections as some of them have a vested financial interest in this amendment. Given the urgency and time constraint, ILP had the challenge of coordinating the legal support and mobilising a legal team in less than two weeks. ILP wasted no time in reaching out to its network and assembling an incredible legal team composed of both local and international lawyers to help the Coalition with the Memorandum and their presentation to Parliament and court challenge.

The local legal volunteers were even able to assist in conducting a workshop and capacity building for the members of the Coalition and provided legal support throughout the duration of the project. ILP’s Partnerships Director in Kenya was also on the ground to provide support for the workshop and the virtual meetings.”

Kenya Forest Working Group Coalition

“This destructive amendment was averted through combined and effective advocacy by civil society and the public. Now that this amendment has failed, Kenya’s forest protection law will not be watered down and the country’s protected areas will be preserved for future generations.”

- Nancy Ogonje,

Executive Director, the East Africa Wildlife Society and Secretariat for the Coalition

“ILP’s contribution to our project “Green hydrogen contracting - for people and planet” has been instrumental for its impact and reach. With thanks to ILP, we had the opportunity to benefit from first-class legal advice and support to develop guidance on legislation and contracting for the rapidly growing green hydrogen industry. As we will need to establish good legal practices quickly in this space to be able to tackle climate change, we need legal experts that have specific expertise and experience that the green hydrogen industry can learn from. We have been fortunate to have support from leading experts at ILP, as well as lawyers within ILP’s network who have gone above and beyond in ensuring high-quality guidance that meets the expectations and needs of our stakeholders.”

*- Ines Marques,
Green Hydrogen Organisation*

“Our community has suffered unlawful evictions, arrests, pollution, and deaths from companies expanding into our villages. ILP’s trainings and support have given me hope for the future.”

*- Maasai Community Elder,
Olkaria, Kenya*

“We are extremely grateful for all the support that ILP always provides to the UNCAC Coalition. They are an active member and they have mobilised their network to help us build the first public database on legal frameworks and damage reparation for victims of corruption. They are always willing to share their expertise to strengthen the meaningful participation of civil society working against corruption.”

*- Betina Pasteknik,
Operations, Finance & Membership Lead – UNCAC Coalition –
Association for the Implementation of the UN Convention against Corruption*

“The International Lawyers Project tax team has provided immense support to our work at the South Centre. We have benefited from the team’s rich experience and insights in conducting tax training programs for tax officials from various developing countries, including Malaysia, Thailand, Nigeria, Cabo Verde, Mali, Togo, Guinea-Bissau, Burkina Faso, Niger and many others.

The ILP team of experts provided valuable training on the taxation of the digitalised economy, summarising highly complex policy proposals in simple to understand terms cross-referenced with practical and real world examples based on the team’s expertise. The ILP team has been always available and forthcoming, even when the trainers had to stay up in the middle of the night to provide training owing to different time zones.

The ILP Team is also always up to date with the latest policy proposals, be they on the Two Pillar solution or other topics. It is commendable how they manage to stay abreast of these complex discussions and is a testament to the expertise and dedication of the ILP team. We have also learned a lot from their review sessions which they conduct after each event where we identify opportunities for further improvement in our working methods.”

*- Abdul Muheet Chowdhary,
Senior Programme Officer, South Centre Tax Initiative*

“The content of the ILP training workshop was very detailed and informative.”

“Very impactful session.”

“This is real capacity enhancement; everybody must know about these anti-corruption tools.”

“ILP is delivering new knowledge to anti-corruption civil society that colleagues in this space aren’t yet familiar with.”

*- Participants for Sanctions Training,
Africa Network for Environment and Economic Justice*

“Organized by the Tunisian Observatory of Economy and Tax Justice Network Africa, our workshop invited civil society organizations, academics and journalists from Africa and especially from the North African region, to develop a common understanding and analysis of the potential impacts of the Global Tax Agreement (OCDE) in the different countries. In this context, International Lawyers Project provided useful technical knowledge through preliminary training sessions. Beyond the complexity of the terms of this agreement, the general observation is that these provisions go against the interests of our countries.

Our meeting which made it possible to overcome the technical straitjacket of international taxation, allowed TJNA, TOE and their allies to start building a common response to essential political questions raised at national, regional and continental levels about global tax reforms.”

*- Zoe Vernin,
Tunisia Observatory of Economy*

“ILP has been a key partner instrumental in supporting the work of TJNA across Africa. They bring to the table excellent expertise, dedicated professionals and a desire to foster long term legal reforms in the developing world.”

*- Francis Kairu, Policy Officer
Tax & International Financial Architecture, Tax Justice Network Africa (TJNA)*

“We are grateful to ILP for organising a stellar capacity building team and bespoke training support for Open Ownership. We have since routinely used the guidance they provided, both internally and in our work with partners

*- Alanna Markle
Policy and Research Manager, Open Ownership*

“ILP has been a pleasure to partner with as part of our ongoing work on sanctions and accountability for perpetrators of serious corruption.

They continue to play an important role in convening UK Anti-Corruption Coalition’s sanctions working group, in particular providing crucial training and workshops to partners across a number of regions on how to use the UK’s Global Anti-Corruption Sanctions regime effectively and providing pro bono legal support to partners developing submissions to the UK Government.

*- Natalie Lucas,
UK Corruption Sanctions Coordinator, Redress*

Some of our partners



Reference and administrative details

Trustees

Bronwen Manby (Chair)
 Nicola Doderò (Treasurer)
 Susan Hazledine
 Phillipa McKenzie
 Timothy James Soutar (resigned 21 September 2022)
 Richard Francis Tapp (resigned 21 September 2022)
 Hannah Ambrose
 Jonathan Fisher QC (resigned 21 September 2022)
 Abimbola Olowofoyeku (appointed 25 May 2022)
 Satya Jeremie (appointed 21 September 2022)
 Jason Braganza (appointed 21 September 2022)
 Nnedinma Ifudu Nweke (appointed 22 February 2023)
 Jeremie Gilbert (appointed 22 February 2023)

Registered Office

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

Charity Number

1114502

Company Number

05581685

Independent Auditor

Romero Tayong FCCA

Trustees' Report

(including Directors' Report) for the year ended 31 December 2022

The Trustees, who are also directors for the purposes of company law, present their report along with the financial statements of the International Lawyers Project "ILP" ("the Charity") for the year ended 31 December 2022. The trustees confirm that these financial statements comply with current statutory requirements in the UK (Companies Act 2006), the requirements of the company's governing document, the provisions of the relevant Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP (FRS 102)).

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 34.

The Trustees met on four occasions during the financial year, to provide strategic guidance, review expenditure, approve budgets and review progress in implementing programmes. The day-to-day operations, administration and financial management were delegated to the Executive Director.

During Q3-Q4 2022, the Charity hired a Senior Director for Governance and Anti-Corruption and an Anti-Corruption Legal Manager. The Executive Director, Eva van der Merwe, took a maternity leave in Q4 2022, and will return as a Senior Director of the Charity in Q4 of 2023. In Q4 2022, the Charity hired Lucy Claridge as its new Executive Director to start in Q1 2023. The team is supported by two other full time staff members, and three or four part-time legal fellows at any one time, as well as a part-time finance manager and several fundraising and communications consultants.

A 9-year trustee term limit was approved by the board in Q1 2022. In line with this decision, two Trustees, Richard Tapp and Timothy Soutar, stepped down in 2022; Jonathan Fisher QC also resigned from the board in 2022 before his term limit ended. The Charity appointed Abimbola Olowofoyeku, Satya Jeremie and Jason Braganza as new Trustees in 2022 and two additional trustees, Nnedinma Ifudu Nweke and Jeremie Gilbert were appointed in Q1 2023. The procedure for appointing Trustees and their terms of office are set out in ILP's Articles of Association. On appointment, the decision-making process is explained to the new Trustees by the Executive Director and one of the existing Trustees who also provide an overview of the administrative procedures employed by the Charity. This entails an overview of the Articles of Incorporation, a review of the previous board minutes and strategy, a Conflict-of-Interest declaration, and a discussion about key priorities. Trustees are also encouraged to meet with the whole team.

Donors

ILP is grateful to the following donors for their generous support of the Charity's work:

Open Society Foundations	Ashurst LLP
Luminate	Bryan Cave Leighton Paisner LLP
Environmental Funders Network	Herbert Smith Freehills LLP
Joseph Rowntree Charitable Trust	Hogan Lovells LLP
The Indigo Trust	Reynolds Porter Chamberlain LLP
ROLE UK	Ropes & Gray LLP
Polden-Puckham Charitable Foundation	Shearman & Sterling LLP
Joanne Toole Foundation	Simmons & Simmons LLP
Waterloo Foundation	
Akin Gump Strauss Hauer & Feld LLP	
Allen & Overy LLP Global Grants Programme	

Financial Review

Income for the year from donations and investments was £334,458 (2021: £259,229). Expenditure was £304,250 (2021: £259,053). Income was principally spent on staff salaries as well as charitable activities, in line with the objectives set out in the Articles of Association, cost of raising funds and administration costs of the Charity. Further details can be found in the statement of financial activities on page 42.

Reserves

Total reserves as of 31 December 2022 are £231,125 (2021: £200,917) of which £20,478 (2021: £4,913) is restricted and £210,647 (2021: £196,004) is unrestricted. Restricted reserves reflect the unspent balance of any funds which are tied to a particular purpose specified by the donor.

Unrestricted reserves are not restricted or designed for any specific purpose. 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 the equivalent of six months of operational expenditure for its long-term sustainability and to ensure we continue to serve our partners and other beneficiaries. It is estimated that the level of reserves needed to start 2023 is approximately £190,000.

Future Plans

In 2022, the Charity reviewed its Fundraising Strategy (approved in Q4 2021) and approved its ongoing approach to diversify our funding base with a particular emphasis on increasing multi-year, unrestricted donor-giving to ensure greater financial stability over the medium to long term and to allow for investment in overheads, marketing and staffing. A Fundraising Strategy for 2023 will be approved in 2023.

The Charity approved a new policy on Financial Delegation of Authority and reviewed its approach to maternity/paternity leave in 2022, and plans to approve a Diversity, Equality and Inclusion Policy, and Staff Remuneration Policy in 2023, alongside an overall review of the Charity's policies. The Pegasus spyware scandal highlighted how vulnerable anti-corruption activists and lawyers are to illegal spyware. Following a review of our IT security and top up training in 2021, the Charity had planned to invest \$6,000 in updating our IT security and procedures; however, this has been pushed into 2023 for funding reasons. In 2022, the Charity updated its external marketing material for donors and worked on an updated, redesigned website, to be launched in 2023.

With a new Executive Director starting in Q1 2023, ILP anticipates a review of its strategy during the year. Successful fundraising means that new hires of staff are also planned to deliver on the programming being supported.

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 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.

With pandemic-related disruption settled in 2022, principal risks identified related primarily to operational issues affecting delivery of programmes such as recruitment and retention of staff and funding challenges. In addition, the need to recruit a new Executive Director created risks in relation to continuity of management and strategy implementation.

The successful recruitment of a new Executive Director in Q4 2022 and the plans of the outgoing Director to return in a different role in late 2023 – accompanied by extensive handover notes and meetings – ensured that the Charity's leadership remained on a strong footing. While some delays in funding disbursement meant that new staff could not be recruited as planned in Q4 2022, this will be addressed in Q1 2023.

In relation to funding risks, in 2022, the Charity's board kept the implementation of the fundraising strategy under close review and was pleased to congratulate staff on fundraising success in 2022. The Charity continues to diversify its donor base and increase its multi-year funding partners. The Charity's principal costs are staff costs, since we rely on extremely skilled lawyers, experienced in their thematic areas of speciality, to lead our partner support. The Charity will also invest in operational staff support in 2023. Increasing multi-year funding remains a key priority in 2023 and beyond, in order to build the Charity's financial resilience, enable competitive salaries to be paid, and ensure stability as a long-term employer.

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.

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 December 2022 (£334,458) is on target with the 2022 budget.

The Charity, therefore, is satisfied that it has sufficient cash and reserves to support the going concern assumption. Cash held at 31 December 2022 was in excess of reserves (£222,599).

Statement of Trustees' Responsibilities

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

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 then apply them consistently;
- * observe the methods and principles in the Charities SORP;
- * make judgments and estimates that are reasonable and prudent;
- * state whether applicable UK Accounting Standards have been followed; and
- * prepare the financial statements on the 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.

In so far as the trustees are aware:

- * there is no relevant audit information of which the charitable company's auditor is unaware; and
- * the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Board on 2 May 2023 and signed on its behalf, by:



Dr. Bronwen Manby
Chair of the Board of Trustees on behalf of the board

Independent Examiner's Report

I report on the financial statements of the International Lawyers Project for the year ended 31 December 2022.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Certified Chartered Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations
 - have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Romero Tayong FCCA
Membership No: 0922393
Reading, United Kingdom

Financial Statements

Statement of Financial activities (Incorporating the Income and Expenditure Accounts)
31 December 2022

			2022	2022	2022	2021	2021	2021
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
			Fund	Funds		Fund	Funds	
Incoming Resources								
Donations and legacies	3		191,751	142,683	334,434	218,352	40,856	259,208
Investment income and interest			24	–	24	21	–	21
Total income			191,775	142,683	334,458	218,373	40,856	259,229
Expenditure								
Cost of raising funds	4		(44,187)	–	(44,187)	(38,169)	(13,458)	(51,717)
Expenditure on Charitable activities	5		(132,945)	(127,119)	(260,064)	(151,835)	(55,501)	(207,336)
Charitable activities	&11		–	–	–	–	–	
Total Expenditure			(177,132)	(127,119)	(304,251)	(190,004)	(69,049)	(259,503)
Net income/(expenditure) for the year								
			14,643	15,564	30,207	28,369	(28,193)	176
Funds brought Forward	12		196,004	4,913	200,917	167,635	33,106	200,741
Transfer between funds					–	–	–	–
Funds Carried Forward			210,647	20,477	231,124	196,004	4,913	200,917

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 pages 47 to 56 form part of these financial statements.

Balance Sheet			
		2022	2021
	Notes	£	£
Fixed Assets			
Tangible Assets	8	-	-
Intangible Assets	8	-	-
		-	-
Current Assets			
Other debtors & prepayments	9	12,755	8,796
Cash at bank and in hand		222,599	201,726
		235,354	210,552
Creditors	10		
Amounts falling due within one year		(4,230)	(9,606)
Net Current Assets		231,124	200,917
Total Assets Less Current			
Liabilities		231,124	200,917
Accumulated Funds			
Unrestricted funds	12	210,647	196,004
Restricted Funds	11	20,477	4,913
		231,124	200,917

For the year ended 31 December 2022 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:



Dr Bronwen Manby

Statement of Cash Flows		
	2022	2021
Surplus (deficit) from operating activities	£ 30,208	£ 176
Fixed assets written Off	–	–
Depreciation	–	–
Interest Receivable	(24)	(21)
Increase in receivables	(3,959)	(5,711)
Decrease in payables	(5,376)	(12,750)
Net Cash Generated from operating activities	20,849	(18,306)
Investing Activities		
Interest Received	24	21
Net Cash inflow and increase in cash	24	21
Cash and cash equivalents at beginning of year	201,726	220,012
Cash and cash equivalents at end of year	222,599	201,726
Analysis of cash and cash equivalent Cash in hand and at bank	222,599	201,726
Total cash and cash equivalent	222,599	201,726

All cash is cash only and no cash equivalents are held

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2022

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 2021) and the Companies Act 2006. The functional currency of ILP is considered to be pounds sterling because that is the currency of the primary economic environment in which the Charity operates.

ILP constitutes a public benefit entity as defined by FRS 102.

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..

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.

All income is accounted for on an accruals basis. Accrued income represents money owed for project undertaken and/or expenditure already incurred in 2022.

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.

Accounting policies (continued)

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.

Fixed Assets

Furniture is depreciated straight line over 10 years. IT equipment is depreciated straight line over 5 years. Intangible assets are depreciated over 4 years. Only assets of value over £500 are capitalised. All remaining computer assets were fully depreciated.

Company Status

The Charity is a company limited by guarantee. The members of the company are the Members named on page 34. 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

Following the implementation of FRS 102, a statement of cash flows has been incorporated within the financial statements of ILP for the year ended 31 December 2022 on page 42.

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.

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 and unrestricted funds. The balance is allocated either to support costs or fundraising costs.

Critical Accounting Judgments and Key Sources of Estimation Uncertainty

In the application of the Charities 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.

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

2. Staff Costs

The Trustees did not receive any emoluments or reimbursed expenses from the Charity. One employee in the current and prior periods had emoluments in excess of £60,000.

(2021: One)

	2022 £	2021 £
UK Wages and Salaries	96,151	106,680
UK Social Security Costs	11,210	7,588
UK Pension Costs	4,837	4,452
Total UK Staff Costs	112,198	118,720

The average number of UK based employees employed by the charity during the year Full Time Equivalent (FTE) was:

	2022 No.	2021 No.
Executive Director	1.00	0.92
Programme Director	1.00	0.38
Programme Officer	0.17	1.08
	2.17	2.38

3. Donations — Note 14

	2021	2020
	£	£
Unrestricted funds		
Donations in Kind (Office)	30,000	30,000
Voluntary Donations Note 14	161,751	188,352
Restricted funds Voluntary Donations	142,683	40,856
Total Donations	334,434	259,208

Unrestricted Donations consists of a gift of office space to the value of £30,000 (2021: £30,000) by Herbert Smith Freehills LLP.

4. Cost of raising funds

	2022 £	2021 £
Fundraising costs: 20% of staff, £26,986 (2021: 15%: £13,777), payments to external fundraiser £8,440 (2021:£31,425) and £8,761, being 20% of overheads (2021: £6,515).	44,187	51,717

5. Total Expenditure

	2022	2022	2022	2022	2021	2021	2021	2021
	Direct Project Cost	Staff Cost	Other Cost	Total	Direct Project Cost	Staff Cost	Other Cost	Total
	£	£	£	£	£	£	£	£
Restricted Funds								
Charitable activities								
DFID	–	–	–	–	15,833	9,903	407	26,143
Joffe	0	–	–	–	–	–	13,548	13,548
OSF/REDRESS	8,582	77,638	1,548	87,813	–	8,796	–	8,796
OSF 2 Research	1,306	–	–	1,306	–	–	–	–
TRAFFIC	–	1,440	–	1,440	–	2,160	–	2,160
Clifford Chance	–	–	–	–	–	8,996	–	8,996
Role UK	734	14,298	–	15,032	1,510	4,827	219	6,556
Transparency International	339	3,619	–	3,958	–	2,850	–	2,850
Kenya Forest	13,523	–	–	13,523	–	–	–	–
FFI	–	–	3,227	3,227	–	–	–	–
University of Nairobi	–	820	–	820	–	–	–	–
Total for Restricted Funds	24,484	97,860	4,775	127,119	17,344	37,532	14,174	69,049
Unrestricted Funds	–	87,537	45,407	132,945	–	90,750	61,085	151,835
Expenditure on Charitable Activities	24,483	185,397	50,183	260,063	17,344	128,281	75,259	220,884
Cost of raising funds	–	44,187	–	44,187	–	38,169	–	38,169
Total Expenditure	24,483	229,584	50,183	304,250	17,344	166,450	75,259	259,053

6. Governance Costs

	2022	2021
	£	£
Independent Examiner's fees	300	300

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. Tangible Assets

	Furniture & Tangible IT Equipment	Intangible IT Equipment	Total (£)
	£	£	
Cost at 1 January 2022	3,785	397	4,182
Additions	–	–	–
Written Off	–	–	–
As at 31 December 2022	3,785	397	4,182
Depreciation			
As at 1 January 2022	3,785	397	4,182
Provided for the year			
Written Off	–	–	–
As at 31 December 2022	3,785	397	4,182
Net book value @31 December 2022	–	–	–
Net Book Value @ 31 December 2021	–	–	–

9. Other debtors

	2022	2021
	£	£
Other debtors	–	–
Prepayments	–	–
Accrued revenue	12,755	8,796
Total	12,755	8,796

All debtors are receivable within one year.

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
HMRC	3,213	2,664
Pension contributions	621	667
Trade Creditors	96	5,975
Accrued Expenses	300	300
	4,230	9,606

11. Restricted Funds

All income reflects sums promised and either received in 2022 or due in 2022 but attributable to 2022 work; all expenditure occurred in 2022.

	2022	2022	2022	2021	2021	2021
	Income	Expenditure	at 31st December	Income	Expenditure	at 31st December
	£	£	£	£	£	£
Charitable activities						
DFID	(3,968)	0	(0)	22,733	26,143	3,968
Joffe 2020 – 2021	–	–	–	–	13,548	0
OSF 2 Research	1,306	1,306	0	–	–	–
OSF / Redress	87,813	87,813	(0)	8,796	8,796	0
TRAFFIC	1,440	1,440	0	2,160	2,160	0
Role UK	14,086	15,032	0	7,167	6,556	945
Transparency International	3,958	3,958	(0)	0	2,850	0
Kenya Forest	34,000	13,523	20,477	–	–	–
FFI	3,227	3,227	0	–	–	–
University of Nairobi	820	820	0	–	–	–
Ciifford Chance	–	–	–	–	8,996	–
	142,683	127,119	20,477	40,856	69,049	4,913

12. Analysis of Net Assets Between Funds

Fund balances at 31st December 2022 are represented by	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	–	–	–
Current Assets	214,877	20,477	235,354
Current Liabilities	(4,230)	–	(4,230)
Total Net Assets	210,647	20,477	231,124

Fund balances at 31st December 2020 are represented by	Unrestricted	Restricted	Total £
Fixed Assets	–	–	–
Current Assets	205,609	4,913	210,522
Current Liabilities	(810)	(8,796)	(9,606)
Total Net Assets	204,800	3,883	209,917

13. Related Party Disclosures: none

14. Major Donors

The following organisations contributed £5,000 or more during 2021

	2022	2021
Akin Gump LLP	£5,000	£5,000
Allen & Overy Foundation	£7,500	£10,000
Carman Family Foundation	£5,000	–
Herbert Smith Freehills LLP	£10,000	£6,000
James Thornton	£13,000	–
Hogan Lovells LLP	£5,000	£5,000
Joseph Rowntree Charitable Foundation	£31,500	£30,000
Luminate Foundation	£46,871	£74,795
Polden Puckham Charitable Foundation	£20,000	£20,000
Ropes & Gray LLP	£8,720	–
Simmons & Simmons LLP	£5,000	–
The Indigo Trust	£15,000	£15,000
Thirty Percy Foundation	–	£5,000
Waterloo Foundation	£10,000	–



**International
Lawyers
Project**



www.internationallawyersproject.org



@project_lawyers

Imagery Acknowledgement

Map of Kenya

<https://cdn.britannica.com/28/28-050-65625B62/Kenya-map-features-locator.jpg>

ILP Discussion

ILP Photo

Liberia ILP Photo

https://static.wixstatic.com/media/2ac529_f0c32fb618be4b3a95bef098a9de3207~mv2.png/v1/fill/w_417,h_279,fp_0.50_0.50,q_95,enc_auto/2ac529_f0c32fb618be4b3a95bef098a9de3207~mv2.png

Forest Bill Photo

ILP Photo

Corruption Photo ILP

https://static.wixstatic.com/media/2ac529_7a1a1929d867447fbf50827f9a502904~mv2.jpg/v1/fill/w_454,h_341,fp_0.50_0.50,q_90,enc_auto/2ac529_7a1a1929d867447fbf50827f9a502904~mv2.jpg

Transparency Institute Guyana Inc

<https://s1.stabroeknews.com/images/2016/12/201612210tigi-march.jpg>

Forests Working Group photo

ILP Photo

Maasai Working Group

ILP Photo

https://static.wixstatic.com/media/2ac529_21360ba6e8fa42f3a1c3251285c064f0~mv2.jpeg/v1/fill/w_454,h_341,fp_0.50_0.50,q_90,enc_auto/2ac529_21360ba6e8fa42f3a1c3251285c064f0~mv2.jpeg

Green Hydrogen Global Assembly and Exhibition 2022

ILP Photo

Transparency Institute Guyana Inc

<https://s1.stabroeknews.com/images/2016/12/201612210tigi-march.jpg>

£ Coin SVG

Globe SVG

Law and Justice Icons SVG

Globe Vector Eurasia Map

Edits and Licensed by Nicola Evans

Partners Page

IPPR Photo

<https://ippr.org.uk/wp-content/uploads/2022/07/ippr3.jpg>

Government Photo

https://static.wixstatic.com/media/2ac529_83365bca7eb140eb94b436bca9dd45c0~mv2.png/v1/fill/w_411,h_273,al_c,q_85,usm_0.66_1.00_0.01,enc_auto/2ac529_83365bca7eb140eb94b436bca9dd45c0~mv2.png

University of Nairobi Photo

https://business.uonbi.ac.ke/sites/default/files/2019-12/DSC_9309.jpg

Community Photo

ILP Photo

Papers Photo

<https://images.unsplash.com/photo-1504711331083-9c895941bf81?ixlib=rb-4.0.3&q=85&fm=jpg&crop=entropy&cs=srgb&dl=abolutvision-bSIHKWxxXak-unsplash.jpg>

Do Taxes Photo

[Unsplash.com](https://unsplash.com)

Guyana Photo

<https://cdn.britannica.com/08/1108-050-416D8AF2/Guyana-map-features-locator.jpg>

Impact Case Studies

Kakura Natural River

<https://dynamic-media-cdn.tripadvisor.com/media/photo-o/14/5f/9e/98/karura-natural-river.jpg?w=500&h=1&s=1>

Road to Jinja River

https://upload.wikimedia.org/wikipedia/commons/thumb/2/22/Road_to_Jinja.jpg/

ILP Panel Photo

Anti Corruption Partner Requests Map:

https://static.wixstatic.com/media/2ac529_091678e4d5af4ab3be3a977ae93d68c5~mv2.png/v1/fill/w_720,h_418,al_c,q_85,usm_0.66_1.00_0.01,enc_auto/2ac529_091678e4d5af4ab3be3a977ae93d68c5~mv2.png

Anti Corruption Page

UNCACoalition Map

<https://uncaccoalition.org/>

ILP Presentation Photo:

https://static.wixstatic.com/media/2ac529_4520194ff6684087af3fa36bab062b57~mv2.jpg/v1/fill/w_436,h_213,al_c,q_80,usm_0.66_1.00_0.01,enc_auto/2ac529_4520194ff6684087af3fa36bab062b57~mv2.jpg

Tax and Fiscal Reform

University of Nairobi

https://d7nm3c5ruslmy.cloudfront.net/africanexponent-com-client/images/africanexponent.com/general/uon-kenya1557397712879_aspR_1.393_w850_h610_e400.jpg

Tax Justice Africa Group

<https://taxjusticeafrica.net/sites/default/files/blog/IMG-8836%20%281%29.jpg>

Map/illustration of Africa

<https://taxjusticeafrica.net/themes/custom/tjna/img/front-about.png>

Access to Information and Defending Civic Space

Guyana Map

<https://www.worldatlas.com/r/w768/upload/ce/38/e2/artboard-2.png>

Open Ownership Panellists Photos at the 2023 Summit for Democracy in Lusaka, Zambia. Photo: TI Zambia and Open Ownership map.

https://openownershiporgprod-1b54.kxcdn.com/media/images/Image_4.original.jpg

<https://openownershiporgprod-1b54.kxcdn.com/media/images/oo-guidance-services-brochure-2021-03-page-3-im.original.png>

UNCAC Imagery: <https://uncaccoalition.org/wp-content/uploads/1.-UNCAC-Review-Status-Tracker-map-8-December-2022-1.png>

All logos sourced from their respective organisations (websites or directly sent to ILP)
Map modifications (colours and size) pie charts, tables and made by Nicola Evans