

**International Lawyers Project
(formerly International Senior Lawyers Project – UK)**

Company Reg No: 05581685

A charitable company limited by guarantee

Charity Reg No: 1114502

**Unaudited Report and Financial Statements
Year Ended 31 December 2020**

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

Annual reports and Accounts for the year ended 31 December 2020

Report and financial statements 2020

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Reference and administrative details

Trustees (and Directors)

Anthony Inglese CB (Chairman, retired and reappointed on 14 April 2021)
Nicola Doderò (retired and reappointed on 14 April 2021)
Susan Hazledine (appointed 22 April 2020)*
Phillipa McKenzie (retired and reappointed on 14 April 2021)
Bronwen Manby (retired and reappointed on 22 April 2020)
Tunde Ogowewo (resigned 22 April 2020)
Timothy James Soutar (retired and reappointed on 22 April 2020)
Nicholas Cheffings (retired 14 October 2020)
Richard Francis Tapp (retired and reappointed on 22 April 2020)
Hannah Ambrose (appointed 22 April 2020)
Jonathan Fisher QC (appointed 16 September 2020)
Boris Dolgonos (retired 8 July 2020)

*Susan 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

Executive Director (non-Trustee and non- company director)

Eva van der Merwe (from 1 February 2021)

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

Gabrielle Beran (from 1 November 2019; resigned 15 January 2021) Governance and Programme Manager
Jason Braganza (from 1 November 2019; resigned 15 September 2020) Director of Tax
Eva van der Merwe (from 1 November 2019 until 31 January 2021) 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

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Trustees' report (including Directors' Report) for the year ended 31 December 2020

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 2020. The trustees confirm that these financial statements comply with current statutory requirements (Companies Act 2006), the requirements of the company's governing document, the provisions of the 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 2.

From 7 March 2011 until 30 June 2020 the Charity was controlled by the International Senior Lawyers Project (ISLP), and its name was International Senior Lawyers Project - UK (ISLP - UK) from 19 May 2011 to 16 June 2020. ISLP exercised its influence through its control of the composition of the Class A members and the Trustees of the Charity, where Class A members were appointed by ISLP to be part of ISLP - UK Board of Trustees. ISLP is a US-based not-for-profit organisation. ISLP - UK was at that time considered to be an affiliate of ISLP and is included in the consolidated financial statements prepared by ISLP.

Following a full trustee-led review of the implications of how best to make an effective separation from its US affiliate, the Charity separated from ISLP on 30 June 2020, having reverted to its original name of the International Lawyers Project on 17 June 2020. The separation from ISLP occurred as a result of the need to re-structure ISLP - UK and return to it the sole United Kingdom executive leadership and management structure. The separation enables the Charity to be a more dynamic, inclusive, financially independent and forward-focussed charity in delivering high-quality pro-bono legal support to our partners in low-income countries in our core areas of economic justice, including support for anti-bribery & corruption, halting illicit financial flows, tax reform, and the freedom of media to investigate and report on these issues.

Since 9 July 2020, the Charity is henceforth controlled by the Trustees as Members according to the Articles of Association.

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 administration and financial management were delegated to the Governance and Programme Manager.

Organisational Structure

After 14 months organised as a non-hierarchical management structure, in October 2020, following a trustee-led review of the Charity's staffing needs, it was decided that the Charity would transition to its previous hierarchical model of management overseen by a newly recruited Executive Director. After a competitive public recruitment process Eva van der Merwe, ILP's Programme Director, was appointed as Executive Director and took up this post on 1 February 2021.

Maria Cristina Mundin, an environmental lawyer qualified in the Philippines, was appointed in September to replace the Governance and Programme Manager, Gabrielle Beran, who moved to Thailand to take up a post for the Australian Government in early 2021. A recruitment process was initiated to seek a replacement Programme Director for Tax, Jason Braganza having resigned in September 2020 to become the Executive Director of an NGO in Zimbabwe. The Charity also hired two consultants

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to assist with ILP's work: a Fundraising Consultant and an Africa Partnerships Manager, based in Nairobi, to manage the Charity's project in Kenya as well as support coordination with ILP's pro bono clients in the African region.

Recruitment, appointment, induction and training of Trustees

The procedure for appointing Trustees and their terms of office are set out in ILP's Articles of Association. The power to appoint new Trustees rests with the Members on a majority basis. Three Trustees, Hannah Ambrose, Susan Hazledine and Jonathan Fisher QC were appointed during the year. 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 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.

The Trustees of the charitable company during the year and at the date of signing on 19 July 2021 were:

Anthony Inglese CB (Chairman, retired and reappointed on 14 April 2021)
Nicola Doderò (retired and reappointed on 14 April 2021)
Susan Hazledine (appointed 22 April 2020)*
Phillipa McKenzie (retired and reappointed on 14 April 2021)
Bronwen Manby (retired and reappointed on 22 April 2020)
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*Susan 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.

Mission, Objectives and Activities

The International Lawyers Project (ILP) was founded in 2005 by a small group of highly experienced lawyers who were passionate about supporting civil society and communities in low-income countries and emerging markets, through strategic pro bono legal assistance. Over the years we have worked in over 80 countries, with a particular focus on sub-Saharan Africa and an increasing focus on Eastern Europe and other former Soviet bloc countries.

Our Mission

The International Lawyers Project provides pro bono legal assistance to civil society organisations, reformist government officials, community groups and investigative journalists to further just, accountable, and inclusive development.

Our Charitable Objectives

The objectives of the charity are set out in the Memorandum and Articles of Association.

The 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.

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Achievements and performance for the public benefit

The COVID pandemic inevitably disrupted the work of ILP during 2020. We could not conduct in-country training and no face-to-face meetings were allowed in compliance with lockdown restrictions. However, we were able to transition to remote working relatively easily, and the pandemic ultimately had no impact on caseload management. The Charity's management invested in online platforms to implement its training projects in different countries and to conduct meetings with its pro bono clients and volunteer lawyers. Coordination among staff members and management of the Charity's operations were all done online.

Our Work

Our programmes focus on anti-bribery and corruption, tax and public finance reform, media freedom and community inclusive development. We connect our partners to the highest calibre of independent pro bono legal support and expertise, enabling us to strengthen citizens' voices, accelerate sustainable solutions and create systemic change.

We operate a client-led pro bono model, extending and expertly coordinating legal support for these organisations and individuals, without which the reform impact of their work might fail to reach its full potential. We advise our client partners on the legal avenues, and the implications and risks of their work, without imposing our view. In this way, we support informed decisions about the best route to achieving their organisational goals.

Our volunteers are drawn from thousands of pro bono lawyers – both individual barristers and from law firms – who provide their time for free. In 2020 we worked with 193 legal volunteers to deliver more than 3,595 hours of pro bono legal assistance to our clients at a commercial value of £2.19 million. For every £1 we received in 2020, we were able to provide at least £11 worth of pro bono legal assistance. This demonstrates our value and effectiveness in providing emergency, tailored legal support which would otherwise be beyond the financial reach of our clients. One of ILP's primary indicators for evaluating our impact is calculating the number of pro bono hours provided and the commercial value of this support to our clients.

In addition to our case work, in 2020 ILP organised and delivered 14 training sessions for over 300 government officials in low-income countries on tax and rule of law capacity building in Kenya, Nigeria and Mozambique. Over 700 members of community groups in rural and low-income regions internationally, but particularly in Sub-Saharan Africa, benefitted from ILP capacity building sessions.

We seek to achieve change by:

- **Using legal mechanisms:** To help civil society organisations and governments access, understand and deploy useful legal tools such as sanctions, civil remedies, negotiations, international standards and other legal avenues in their work.
- **Providing expert analysis:** Of who has benefited from corrupt activities, illicit financial flows and tax evasion; how undermining legal structures allow these economic injustices to take place and what can be done about it, including analysing legislation, contracts and treaties in the context of local and international standards.
- **Increasing accountability:** By combining legal expertise, networks of lawyers and a core staff team with a deep understanding of economic justice issues, we enable our client partners to hold powerful economic actors to account for their actions, including setting novel judicial precedents and through strategic litigation, against corrupt financial institutions and multinational companies.
- **Educating and capacity building:** By connecting ILP volunteer lawyers with law societies, civil society organisations and government departments, to share knowledge and skills through training and project collaboration, we enable those closest to the issues to face the legal and economic challenges they encounter. This balances the scales of power, ensuring they are equipped to sustain their knowledge and further build their skills.

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Anti-Bribery, Corruption & Illicit Financial Flows

Illicit financial flows from corruption and tax evasion are increasingly crossing borders. ILP seeks to curb these flows by assisting those who seek to expose corruption, supporting the enforcement and strengthening of existing rules against corruption, and promoting transparency to limit the opportunities for corruption to take place.

We support civil society and investigative media to make corrupt actors accountable and raise awareness in safe havens of how professional enablers launder these illicit funds. ILP provides assistance on what information can be obtained about these investments under local laws, ways to deprive the corrupt of their illicitly acquired assets, and represents the victims requesting equitable repatriation of stolen assets. We deploy this expertise to help international and local NGOs as well as government agencies tackle the corrupt practices that undermine just, accountable, and inclusive development.

We provided support in 2020 to the following significant cases:

- **Preventing looting of Ghana's national gold reserves:** ILP sourced emergency legal representation for a coalition of Ghanaian NGOs in order to postpone a listing on the London Stock Exchange (LSE) of a shell company set up to hold the country's future gold revenues, so that an investigation of potential corruption could be carried out by the UK's Financial Conduct Authority (FCA). As a result, the Solicitors' Regulatory Authority also asked for the dossier, to allow them to investigate the role of the law firms involved in this transaction.
- **Drafting trade agreements to reduce corruption:** ILP supported a group of British NGOs to negotiate with UK government trade officials and propose international best practice to restrict corruption within the UK's post-Brexit trade agreements with developing countries. As a result of the advice, government officials invited civil society and the legal experts to submit formal drafts of clauses on bribe-payments to be included in the trade agreements.
- **Ukraine defence legislative reform:** Transparency International's Independent Anti-Corruption Committee on Defence (NAKO) team asked ILP to assemble an international pool of legal experts to review, analyse and propose legislative changes concerning the privatisation of state-owned arms export companies, state secrecy, and military procurement. ILP's volunteers were then asked to present the findings to an invited group of political advisors from G7 embassies in Kiev, Ukrainian experts, and selected NGOs campaigning for reform on these issues.
- **Repatriation of stolen Congolese assets from San Marino:** ILP assisted a collective representing Congolese civil society with advice from Italian lawyers to enable the return of €19 million Euros in bribes stolen from public funds by senior Congolese political figures and held in accounts in the Republic of San Marino. The funds had been frozen and seized by the San Marino Court of Appeal after a criminal investigation, but there was no plan to return them to the citizens of the Congo. The Prime Minister of San Marino asked the ILP taskforce for a report on international best practices and for advice on how to structure a repatriation.
- **A UK anti-corruption sanctions regime:** ILP co-chaired and facilitated detailed legal advice to the UK Anti-Corruption Coalition, a coalition of anti-corruption NGOs, on international best practice and the extension of the UK's human rights sanctions regime to include serious corruption and tax evasion.

Tax and Public Finance Reform

Our tax work seeks to enable developing nations to develop fair and effective tax systems and to generate the funds they need to finance development projects and provide basic public services. We provide technical expertise to help countries build national tax policy, strengthen tax administration capacities, and engage effectively with international tax treaty negotiations and other initiatives. In this work, we support both governments and civil society advocacy to improve tax policies.

Two significant priorities in this area are to help developing countries take effective measures to counter harmful tax base erosion, and to develop measures aimed at increasing fiscal transparency.

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We provided support in 2020 to the following significant cases:

- **Negotiating a royalty pricing agreement for the government of Liberia:**¹ ILP provided technical expertise and completing negotiation support to the Liberian Revenue Authority on renegotiating a royalty pricing agreement. This ensures that the government and people of Liberia receive appropriate and fair market rate royalties for iron ore mining activities in their jurisdiction.
- **Supporting the UN Committee of Experts on Taxing Digital Services:**² ILP's tax experts provided expert commentaries to the UN Committee of Experts on International Cooperation in Tax Matters. The advice supported more equitable taxation of digital services, by giving more taxing rights to "market" jurisdictions (where revenue is earned) rather than "residence" jurisdictions of corporations. ILP also provided technical legal support to tax authorities who are developing proposals for digital economy taxation.
- **Energy Charter in Uganda:** ILP provided support to a Ugandan NGO on the legal effect of the development of an energy charter for revenue and investment in Uganda.
- **Trainings in multiple jurisdictions:** Amongst other initiatives, ILP experts provided training to officials at the Madagascar Revenue Authority; to civil society activists in Kenya's National Taxpayers Association; and to the African Union's annual conference on Contract Negotiations and Fiscal Regimes in the Extractives Industry (convened by NEPAD, the New Partnership for Africa's Development)

Media Freedom

We organise pro bono, expert legal advice and defence for independent investigative journalists who are engaged in exposing corruption, tax evasion, environmental damage and trafficking of wildlife or natural resources as well as their sources and collaborators in civil society or government. We extend an immediate support network in times of need for these frontline individuals and organisations, without which they may be silenced (or worse), and the reform impact of their work might fail to reach its full potential.

In 2020, ILP's Media Freedom Programme has supported more than 20 clients globally, with a particular focus in sub-Saharan Africa – ensuring that journalists are protected in publishing their work, and can legally access the data they need. The cases we support help achieve our organisational objectives of fighting corruption and illicit financial flows, and exposing breaches of environmental standards.

Some examples of the expertise and support we provided in 2020 included:

- **Defending the right of non-UK citizens to access Freedom of Information Act procedures:** ILP supported an appeal to the FOI Tribunal that set new legal precedent on the territorial scope of the FOI law and will enable non-UK residents to make FOI requests.
- **Providing support to investigative journalists:** ILP expert volunteers advised journalists on a variety of issues, including the 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 and the legislative regime on foreign finance invested in Crown

¹ Stephen Shay, Iain Steel, Gabrielle Beran and Olumide Abimbola, Negotiating a royalty pricing agreement: Lessons from Liberia (18 June 2020), <https://oecd-development-matters.org/2020/06/18/negotiating-a-royalty-pricing-agreement-lessons-from-liberia/> (accessed on 15 June 2021).

² Committee of Experts on International Cooperation in Tax Matters (E/C.18/2021/CRP.1, 6 April 2021) https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2021-04/CITCM%2022%20CRP.1_Digitalization%206%20April%202021.pdf (accessed on 15 June 2021).

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Dependencies. This advice supported the publication of articles that called for institutions that enable illicit financial flows to be held to account by regulators under the relevant laws.

- **Ensuring the protection of activists who investigate financial crimes:** ILP provided expert media law advice and pre-publication libel review on reports published by the Foreign Policy Centre (FPC) that shed light on the use of the law to close down the media (via SLAPP suits³ and “libel tourism”) and through abuse of UK jurisdiction over publication in other jurisdictions. ILP also recommended ways in which investigative journalists can be better protected.

Community Inclusive Development

Increasingly, our support to combat corruption and illicit financial flows has taken place within an environmental context, as corrupt actors both evade existing environmental laws and seek to prevent their strengthening. We seek to enable governments, parliamentarians, and civil society to enforce land rights and environmental laws; to hold actors to account for environmental degradation; to advocate for stronger environmental policies and better governance of natural resources; and to address environmental crimes, such as wildlife trafficking and illegal logging. ILP empowers civil society to engage more effectively in the decisions and processes driving large-scale, internationally financed development projects by providing them, and governments, with the perspective, advice, and assistance of high-level private practice lawyers who well understand the financing, contractual, and other legal arrangements that typically govern or underlie these projects.

ILP's work in this area during 2020 included:

- **Challenging illegal seizure of land in Kenya:** ILP has been supporting 700 members of three Maasai communities in their ancestral homelands in Olkaria valley, Kenya, to challenge widespread corruption in local and national government in relation to the development of geothermal energy projects. These projects threaten community members' land rights, safety, means of food production and livelihoods. Our training and awareness raising aim to equip these communities with the knowledge, skills and resources to enable them to be more equal partners in negotiations with investors and officials.
- **Training to prosecutors in Lagos State, Nigeria:** In 2020 ILP was asked by the Attorney General for Lagos State to provide advocacy and ‘train-the-trainer’ training to 90 Lagos prosecutors, creating a sustainable training model that can be passed on to successive generations of prosecutors in the Lagos Ministry of Justice. We also provided specific training on working with vulnerable groups.

³ A strategic lawsuit against public participation (SLAPP) or SLAPP suit is a lawsuit intended to censor, intimidate, and silence critics by burdening them with the cost of a legal defence until they abandon their criticism or opposition.

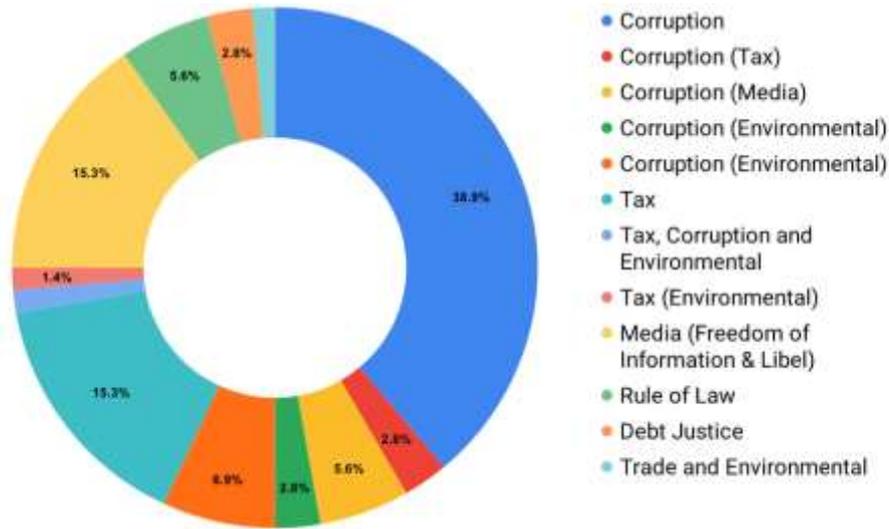
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Statistical Breakdown

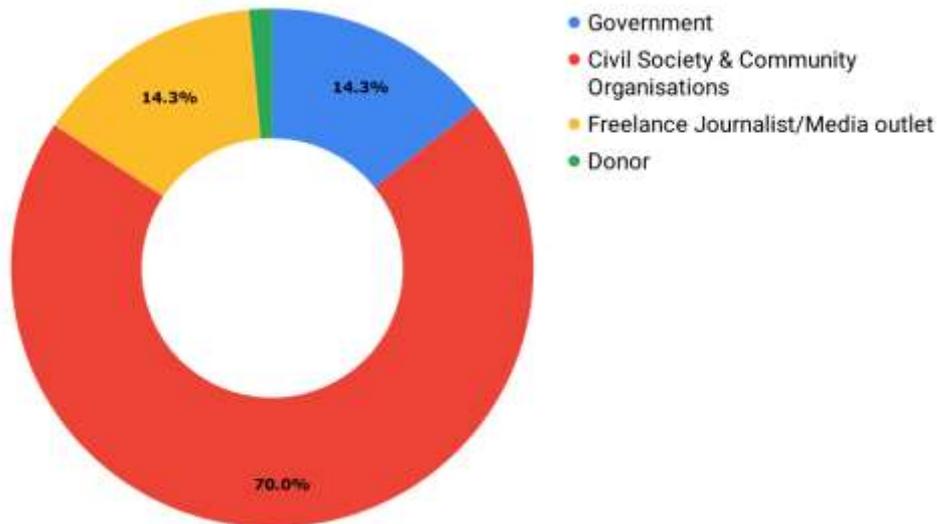
Strategic Focus

In 2020, the focus of our case request were as follows:



Clients

In 2020, the breakdown of our clients was as follows:

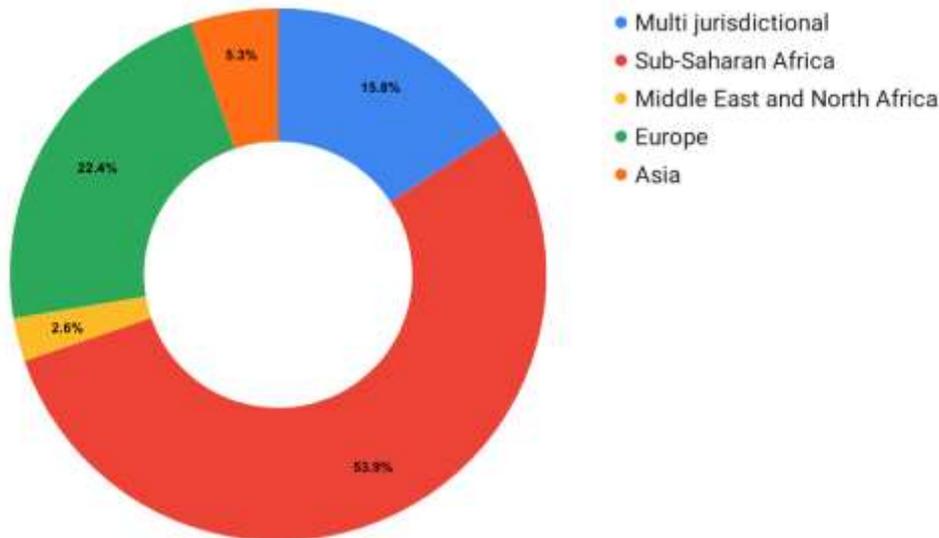


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Jurisdictions

In 2020, the jurisdictions in which are partners were located were as follows:



Challenges to Project Implementation

The COVID pandemic inevitably disrupted the work of ILP during 2020. However, we were able to transition to remote working relatively easily, and the pandemic ultimately had no impact on caseload management. COVID restricted travel, but it also created opportunities for innovation, for example:

- delivering training sessions via radio to support Maasai communities in Kenya, enabling us to reach individuals who would otherwise not have access to legal information and resources;
- investing in software used by universities so that we could continue capacity training to officials and civil society virtually, despite the global travel restrictions imposed (and that would otherwise have caused us to suspend training and mentoring support).

This virtual training technology has allowed us to access areas we might otherwise not be able to reach with direct in-person training because the participants are dispersed across large, badly connected areas (Zambia, Kenya and Zimbabwe) or where it's forbidden to travel for security reasons (Northern Nigeria).

The team also trained participants, volunteers and donor monitors to use the e-training platform and conduct live training sessions with officials in Kenya, Madagascar and the Nigerian Ministry of Justice which were presented from our offices or from the trainer's home.

The e-training platform has many useful features that will complement future trainings, even if in-country, such as storage for reading and training materials, tests and videos.

In rural parts of Kenya where our clients, village community groups, were legally prohibited from meeting and have limited access to the internet we also used local radio shows to enable discussion of issues and the provision of legal advice and legal

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support strategies. While in-person training has many benefits, these new technological approaches the team have learned will be useful for future projects, particularly in Zambia and Zimbabwe where participants are dispersed over wide distances.

Fundraising

The Trustees are grateful to the following donors for their generous support of the Charity's work:

The Indigo Trust

Joffe Charitable Trust

Joseph Rowntree Charitable Trust (Power and Accountability Programme)

UKAid Small Charities Challenge Fund (DFID)

ROLE UK

Luminate

Akin Gump Strauss Hauer & Feld LLP

Allen & Overy LLP Global Grants Programme

Ashurst LLP

Herbert Smith Freehills LLP

Hogan Lovells LLP

Simmons & Simmons LLP

Bryan Cave Leighton Paisner LLP

Financial review

Income for the year from donations and investments was £256,875 (2019: £175,876) which is an increase of £80,999 from 2019. Expenditure was £ 238,538 (2019: £204,288), which is an increase of £34,250 from 2019. Income 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 15.

Reserves

Total reserves as of 31st December 2020 are £ 200,741 (2019: £182,404) of which £33,106 (2019: £38,583) is restricted and £167,635 (2019: £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 2020, restricted reserves were £33,106 (2019: £38,583).

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 £167,635 (2019: £143,821).

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Future plans

The trustees appointed a new Executive Director and a new Programme Director in Q1 of 2021 with the team and trustees providing support to help them transition into their new roles. The Charity intends to implement a Fundraising Strategy approved in Q4 2020 to increase and diversify the Charity's multi-year, core donor base and ensure greater financial stability over the medium to long term. The board plans to conduct further reviews of the Charity in 2021, including its strategy, to ensure it continues to deliver quality work for its clients.

As the COVID-19 pandemic continues, the Charity plans that all of its capacity building training in 2021 will be conducted virtually, allowing for more participants, especially those from rural areas, to receive quality training.

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.

Principal risks identified relate primarily to operational risks, such as safety of volunteers and funding challenges during the COVID-19 pandemic. The former is addressed through careful review of those countries in which work is physically undertaken, advice to volunteers and support when in-country. This risk, however, has been reduced because of travel restrictions or no travel policies adopted by countries worldwide in 2020. This looks likely to continue through much of 2021. In relation to funding risks, in Q4 2020 the Charity's board approved the implementation of a fundraising strategy to diversify its donor base and in particular its multi-year funding partners with the help of a part-time fundraising consultant. Transitioning to greater multi-year funding will continue to remain a key priority for the Charity throughout 2021.

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.

The Trustees note the ongoing COVID-19 pandemic has made it more difficult to plan 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 2021 (£55,485) is above the budget to end April 2021. The Charity, therefore, is satisfied that it has sufficient cash and reserves to support the going concern assumption. Cash held at 30 April 2021 was £180,382. Whilst resources may be under pressure in the short to medium term due to the COVID-19 pandemic, we expect to manage delivery of charitable activities accordingly.

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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.

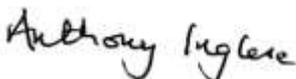
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 19 July 2021 and signed on its behalf, by:

On behalf of the board



Anthony Inglese
Trustee and Chairman

Date: 19 JULY 2021

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Independent examiner's report to the Trustees of International Lawyers Project

I report to the charity's trustees on my examination of the accounts of International Lawyers Project ("the company") for the year ended 31 December 2020, comprising the statement of financial activities (Incorporating Income and Expenditure Accounts), 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.

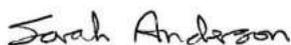
Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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

Date: 20 July 2021

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

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Financial Statements

**Statement of Financial activities (Incorporating the Income and Expenditure Accounts)
31 December 2020**

		2020	2020	2020	2019	2019	2019
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Fund	Funds		Fund	Funds	
Notes		£	£	£	£	£	£
Incoming resources							
Donations and legacies	3	192,496	64,106	256,602	124,740	50,690	175,430
Investment income and interest		273	-	273	446	-	446
Total income		192,769	64,106	256,875	125,186	50,690	175,876
Expenditure							
Cost of raising funds	4	(36,282)	-	(36,282)	(36,121)	-	(36,121)
Expenditure on Charitable activities	5	(147,776)	(54,480)	(202,256)	(124,860)	(43,307)	(168,167)
Total Expenditure		(184,058)	(54,480)	(238,538)	(160,981)	(43,307)	(204,288)
Net income/(expenditure) for the year		8,711	9,626	18,337	(35,795)	7,383	(28,412)
Funds brought Forward	12	143,821	38,583	182,404	160,836	49,980	210,816
Transfer between funds		15,103	(15,103)	-	18,780	(18,780)	-
Funds Carried Forward		167,635	33,106	200,741	143,821	38,583	182,404

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 18 to 27 form part of these financial statements.

**International Lawyers Project
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Balance Sheet

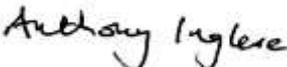
		2020	2019
	Notes	£	£
Fixed Assets			
Tangible Assets	8	-	1,579
Intangible Assets	8	-	533
		-	2,112
Current Assets			
Other debtors & prepayments	9	3,085	5,600
Cash at bank and in hand		220,012	181,497
		223,097	187,097
Creditors:			
	10		
Amounts falling due within one year		(22,356)	(6,805)
Net Current Assets		200,741	180,292
Total Assets Less Current			
Liabilities		200,741	182,404
Accumulated Funds			
Unrestricted funds	12	167,635	143,821
Restricted Funds	11	33,106	38,583
		200,741	182,404

For the year ended 31 December 2020 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 19 July 2021.


Anthony Inglese
Trustee and Chairman

**International Lawyers Project
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Annual reports and Accounts for the year ended 31 December 2020

Statement of Cash Flows

	2020	2019
	£	£
Surplus (deficit) from operating activities	18,337	(28,412)
Fixed assets written Off	1,057	382
Depreciation	1,055	1,085
Interest Receivable	(273)	(446)
Decrease in receivables	2,515	37,628
Increase in payables	15,551	4,369
	<hr/>	<hr/>
Net Cash Generated from operating activities	38,242	14,606
	<hr/>	<hr/>
Investing Activities		
Interest Received	273	446
	<hr/>	<hr/>
Net Cash inflow and increase in cash	273	446
Cash and cash equivalents at beginning of year	181,497	166,445
Cash and cash equivalents at end of year	220,012	181,497
Analysis of cash and cash equivalent		
Cash in hand and at bank	220,012	181,497
	<hr/>	<hr/>
Total cash and cash equivalent	220,012	181,497
	<hr/>	<hr/>

All cash is cash only and no cash equivalents are held

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

Annual reports and Accounts for the year ended 31 December 2020

Notes forming part of the financial statements for the year ended 31 December 2020

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 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 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 2020.

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.

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. In 2020 all remaining computer assets were fully depreciated.

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

Annual reports and Accounts for the year ended 31 December 2020

Accounting policies (continued)

Company status

The Charity is a company limited by guarantee. The members of the company are the Members named on page 2. 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 2020 on page 17.

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 judgements and key sources of estimation uncertainty

In the application of the Group'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.

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

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

Annual reports and Accounts for the year ended 31 December 2020

2. Staff costs

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

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

	2020	2019
	£	£
Wages and Salaries	130,561	129,914
Social Security Costs	10,170	10,978
Pension Costs	5,982	6,484
Total Staff Costs	146,713	147,376

The average number of employees employed by the charity during the year Full Time Equivalent (FTE)⁴ was:

	2020	2019
	No.	No.
Executive Director	0.00	0.83
Programme Director	1.70	1.75
Programme Officer	1.30	0.92
	3.00	3.50

3.

Donations	2020	2019
	£	£
Unrestricted funds		
Donations in Kind	30,315	30,250
Voluntary Donations	162,181	94,490
Restricted funds		
Voluntary Donations	64,106	50,690
Total Donations	256,602	175,430

⁴ Full Time Equivalent is to indicate the workload of full-time employees of ILP

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

Annual reports and Accounts for the year ended 31 December 2020

Unrestricted Donations include a gift of office space to the value of £30,000 (2019: £30,000) by Herbert Smith Freehills LLP, a donated training course to the value of £65 (2019: £0) and the discounted independent examination fee to the value of £250 (2019: £250) by Deloitte LLP.

4.	Cost of raising funds	2020	2019
		£	£
	Fundraising costs: 20% of Programme Officers, £29,343 (2019: £29,475) and £6,939, being 20% of overheads (2019: £6,464)	36,282	36,121

5. Total Expenditure

	2020	2020	2020	2020	2019	2019	2019	2019
	Direct Project Cost	Staff Cost	Other Cost	Total	Direct Project Cost	Staff Cost	Other Cost	Total
	£	£	£	£	£	£	£	£
Restricted Funds								
Charitable activities								
DFID	18,416	3,868	415	22,699	291	-	-	291
Joffe 2017-2019	-	-	-	-	7,874	13,500	830	22,204
Joffe 2019 - 2021	315	-	15,912	16,227	-	-	225	225
Kazakhstan	-	-	-	-	-	1,572	-	1,572
Liberia/GIZ	-	-	-	-	5,751	2,000	-	7,751
NEPAD	-	-	-	-	-	3,958	-	3,958
Role UK	4,616	8,222	116	12,954	-	-	-	-
Transparency International	-	2,600	-	2,600	4,591	2,715	-	7,306
Total for Restricted Funds	23,347	14,690	16,443	54,480	18,507	23,745	1,055	43,307

**International Lawyers Project
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Unrestricted Funds	-	102,680	45,096	147,776	-	94,156	30,704	124,860
Expenditure on Charitable Activities	23,347	117,370	61,539	202,256	18,507	117,901	31,759	168,167
Cost of raising funds	-	29,343	6,939	36,282	-	29,475	6,646	36,121
Total Expenditure	23,347	146,713	68,478	238,538	18,507	147,376	38,405	204,288

6. Governance costs

	2020	2019
	£	£
Independent Examiner's fees	250	250

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.

**International Lawyers Project
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8. Tangible assets

	Furniture & Tangible IT Equipment	Intangible IT Equipment	Total
	£	£	£
Cost at 1 January 2020	4,495	744	5,239
Additions	-	-	-
Written Off	(710)	(347)	(1,057)
As at 31 December 2020	3,785	397	4,182
 Depreciation			
As at 1 January 2020	2,916	211	3,127
Provided for the year	869	186	1,055
Written Off	-	-	-
As at 31 December 2020	3,785	397	4,182
Net book value @31 December 2020	-	-	-
Net Book Value @ 31 December 2019	1,579	533	2,112

9. Other debtors

	2020	2019
	£	£
Other debtors	-	5,000
Prepayments	-	600
Accrued revenue	3,085	-
Total	3,085	5,600

All debtors are receivable within one year.

**International Lawyers Project
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10. Creditors: amounts falling due within one year

	2020	2019
	£	£
Refund for GIZ/Liberia	15,103	-
HMRC	2,151	-
Pension contributions	2,481	-
Trade Creditors	1,603	6,266
Accrued Expenses	1,018	539
	<hr/> 22,356 <hr/>	<hr/> 6,805 <hr/>

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

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11 Restricted funds

All income reflects sums promised and either received in 2020 or due in 2021 but attributable to 2020 work; all expenditure occurred in 2020.

	2020	2020	2020	2020	2019	2019	2019	2019
	Income	Expenditure	Capital transfers	At 31 Dec	Income	Expenditure	Capital transfers	At 31 Dec
	£	£	£	£	£	£	£	£
Charitable activities								
DFID	30,368	22,699	-	7,378	-	291	-	(291)
Joffe 2017-2019	-	-	-	-	-	22,204	18,778	-
Joffe 2019 – 2021	15,000	16,227	-	13,548	15,000	225	-	14,775
Kazakhstan	-	-	-	-	1,572	1,572	-	-
Liberia/GIZ	-	-	15,103	-	22,854	7,751	-	15,103
NEPAD	-	-	-	-	3,958	3,958	-	-
Role UK	13,288	12,954	-	334	-	-	-	-

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Transparency International	5,450	2,600	-	2,850	7,306	7,306	-	-
Tanzania Law School	-	-	-	8,996	-	-	-	8,996
Other	-	-	-	-	-	-	2	-
	64,106	54,480	15,103	33,106	50,690	43,307	18,780	38,583

* Capital transfer relates to fund balance being returned to the original funder as the project could not be completed due to COVID restrictions on international travel.

**International Lawyers Project
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Annual reports and Accounts for the year ended 31 December 2020

12 Analysis of Net Assets between Funds

Fund balances at 31st December 2020 are represented by	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	-	-	-
Current Assets	174,888	48,209	223,097
Current Liabilities	(7,253)	(15,103)	(22,356)
Total Net Assets	167,635	33,106	200,741

Fund balances at 31st 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

13 Related Party Disclosures

Due to ISLP - US - re GIZ/Liberia Project ⁵	-£1,963	(2019: £19,494)
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⁵ The GIZ/Liberia Project was to be implemented by ISLP-UK and supported by ISLP from 2019 to 2020. The project was funded by GIZ. However, the project could not be completed and refund was due to ISLP.