

Annual Report and Accounts for the Year Ended 31 December 2023



Table of Contents

Foreword	3	Our Impact: 2023 At a Glance	9
About Us	4	Breakdown of Partners	10
Our Vision	4	Nature of Partner Requests 2023	10
Our Mission	5	Impact Case Studies	11
How We Use the Law	5	Testimonials from Our Partners	22
Our Focus Areas	6	Reference and Administrative Details	25
How We Work	7	Trustees' Report	26
The Legal Strategies We Use	7	Independent Examiner's Report	32
Source of Partner Requests 2023	8	Financial Statements	34

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Foreword

2023 has seen significant achievements and progress at International Lawyers Project. This is testament to the excellent work of our staff, led by our new Executive Director, Lucy Claridge, who has already had an impactful first year in post, as well as to the generous support from our funders, volunteer lawyers, and partners.

We were delighted to launch our sanctions impact report, the first of its kind, assessing the effectiveness of the sanctions under the US 'Magnitsky Act', five years since their introduction. Launched globally in Europe, Asia and the US, the report draws on empirical evidence to provide a realistic view for policymakers and activists of how Magnitsky-style sanctions can be used as an anti-corruption tool. Meanwhile, an evaluation of our joint programme with REDRESS and Spotlight on Corruption, supported by the Open Society Foundations, found that ILP's network of legal experts

across the globe was instrumental in achieving greater impact for the UK's corruption sanctions regime, including higher quality sanctions submissions, strengthened process, and greater knowledge of how to use the tools amongst NGOs, lawyers and government officials in different countries.

In 2023, ILP also reviewed its strategic approach, under Lucy Claridge's new leadership, in order to continue to provide responsive, impactful support to our partners over the next 3 years. Our 2024-2026 Strategy recognises the need to continue our impactful work to control corruption, address elite capture of political processes, and challenge bribery for access to justice and public services, as well as to work in new and developing areas where our partners have sought legal support, for example, ensuring that the shift towards a green economy is inclusive and equitable, particularly for those most impacted by climate change. We have

also honed our approach to defending civic space, protecting the ecosystem in which our partners work, and identifying specific ways of assisting them.

Coupled with a full re-design of our website, a large-scale IT migration with improved data security and greater efficiencies, and a review of our operational and other policies to ensure our team is well-supported and that our processes are robust across the board, ILP is now well-placed to deliver its strategy over the next 3 year period. This will include tackling environmental crimes and corruption, such as wildlife trafficking, pollution, and deforestation, and developing tools that can create positive change towards wealth redistribution and in turn contribute towards more environmentally sustainable development.

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 marginalised communities.

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. For nearly twenty years we have supported partners in more than 80 countries.

Our Vision

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

We are proud to have a diverse staff team from Africa, Asia, and Europe, reflective of the communities we support and with extensive experience 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, Latin America, Asia and Europe.

As a charity, our ultimate aim is to help our partners create long-lasting change in some of the world's most marginalised regions.



Our Mission

We advance economic and environmental 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 and environmental 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 more marginalised 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 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 most marginalised people of the resources they need to lead flourishing lives.



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



Tax and Fiscal Reform

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



Environment and Sustainable Development

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



Access to Information and Defending Civic Space

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



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 nearly 20 years.

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

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.



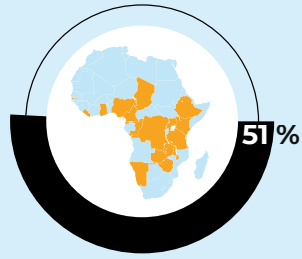
Enforcement of the Law

Through national and international legal remedies, norms and standards.

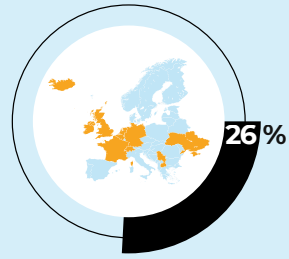
The Legal Strategies We Use

- 1 Expert Legal Analysis
- 2 Research on Comparative and International Best Practices
- 3 Capacity Building
- 4 Knowledge Exchange
- 5 Regulatory Reform
- 6 Protective Legal Support
- 7 Strengthening Oversight Mechanisms
- 8 Strategic Litigation
- 9 Facilitating Mediation

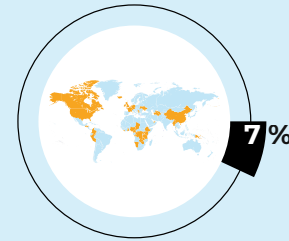
Source of Partner Requests 2023



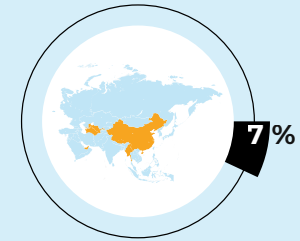
Cases in Africa



Cases in Europe



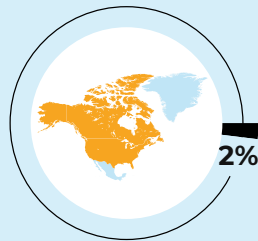
Multijurisdictional Cases



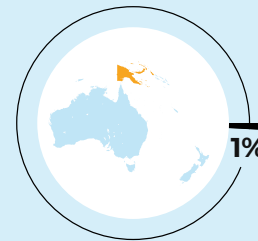
Cases in Asia



Cases in Central and South America



Cases in North America



Cases in the Oceania

Where We Work

Belgium – Cameroon – Canada – Chad – China – Colombia – Congo – El Salvador – Equatorial Guinea – Ethiopia – France – Germany – Ghana – Guatemala – Honduras – Iceland – Ireland – Kenya – Liberia – Malawi – Myanmar – Namibia – Netherlands – Nigeria – North Macedonia – Papua New Guinea – Peru – Serbia – Singapore – Switzerland – Tanzania – The Democratic Republic of Congo – The Gambia – Turkmenistan – United Arab Emirates – Uganda – Ukraine – United Kingdom – United States – Uzbekistan – Zambia – Zimbabwe

Our Impact: 2023 At a Glance

212

The number of volunteers we deployed

42

The number of countries we deployed volunteers to

80

The number of projects we undertook

4140

The number of hours of pro bono support we provided

£3.8 million

The value of pro bono assistance

85

The number of partner requests received

16

The number of legal training workshops we delivered

5

The number of training sessions we delivered to government officials in low-income countries

3

multi-stakeholder events held globally to launch our [sanctions impact report](#), including 117 government officials and policy makers, civil society, and academia.

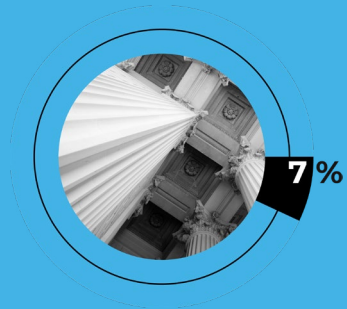
For every £1 donated we provide £17 worth of pro bono support.



Breakdown of Partners



Non-Government Organisations



Government



Community Groups

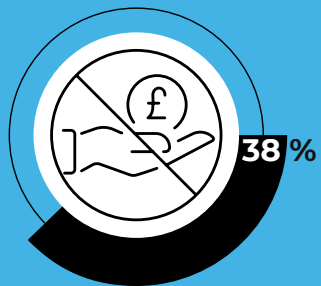


Universities

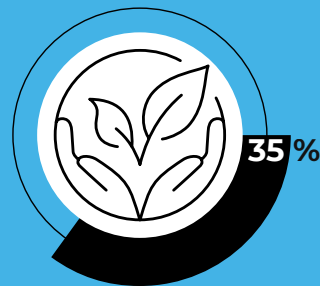


Individuals

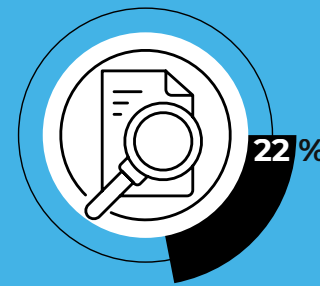
Nature of Partner Requests 2023



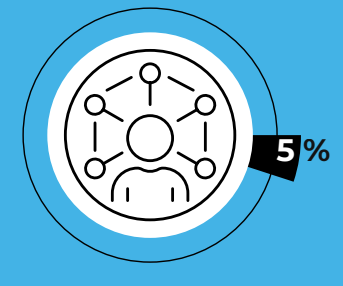
Anti-Corruption Partner Requests



Environment and Sustainable Development Partner Requests



Tax and Fiscal Reform Partner Requests



Access to Information and Defending Civic Space Partner Requests

Impact Case Studies

The following is a sample of ILP's 2023 projects around the globe to advance economic and environmental 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.



Launch & Roundtable

Sanctions Impact Research

International Lawyers Project

08 Dec 2023
4:30pm – 6:00pm EST

Open Society Foundation, 1730 Pennsylvania Avenue, NW 7th Floor Washington, DC 20006

Launch of ILP's Sanctions Impact Research on the U.S. Global Magnitsky Act (GloMag) undertaken in collaboration with the Australian National University



Anton Moiseienko
Lecturer in Law (Australian National University)



Amanda Strayer
Supervising Attorney, Accountability (HRF)



Oliver Windridge
Senior Director, Governance and Anticorruption (ILP)



Camille Eiss
Senior Advisor, Office of Sanctions Coordination (US Department of State)



Kizito Byenka
Director of Campaigns (OSF)



Anti-Corruption

Serbia: Foreign Bribery



Situation

Leaked documents reported in the media alleged improper payments from Chinese state companies to Serbian officials via Singapore. Two investigative articles alleged

that a former executive at a Serbian state telecom company received over 1 million USD in payments from an offshore company in the British Virgin Islands. The payments to the offshore company were linked to contracts with a major telecommunications company, some of which were for consulting services, including introducing the telecom company to Serbian government officials and arranging meetings for the company officials. Those payments correspond with a period when one of the parties was attempting to set up deals in Serbia and specifically in the period running up to the 150-million-euro deal signed in 2016 for the upgrade of Serbia's telecommunications infrastructure.

ILP's Action

ILP supported a partner organisation to access pro bono legal advice on relevant criminal and other relevant

enforcement measures regarding this foreign bribery matter. The partner sought a legal assessment on whether existing documentary evidence was sufficient to file a criminal complaint in relevant jurisdictions, and what other enforcement or regulatory measures might be appropriate to help civil society ensure the allegations are properly investigated by authorities.

Impact

ILP's legal advice and support has increased our partner's capacity to tackle corruption, assisting them to identify viable actions to enforce criminal action against the multi-national corporation that has allegedly engaged in corruption for state contracts in a foreign jurisdiction. The partner has further been able to assess next steps in the possible legal action.

Impact Research on Magnitsky Style Sanctions



Situation

Targeted sanctions, including asset freezes and travel bans, are increasingly imposed worldwide in response to alleged corruption. The US Global Magnitsky Act, which entered into force in December 2016, is the first statute to authorise such sanctions where there are significant allegations of corruption.

In the first 5 years since the enactment of the Act, there have been around 450 designations for human rights and corruption abuses. However, the types of impact and effectiveness of this anti-corruption tool

have not been well documented, captured or analysed. Proper documentation and analysis was therefore needed to support greater effectiveness of the tool, as well as build a realistic view of achievements in the fight against corruption.

ILP's Action

ILP, in partnership with Anton Moiseienko from the Australian National University, conducted an empirical study of the first 20 individuals designated for alleged corruption under the US Global Magnitsky Act, divided into 18 case studies. The research is the first of its kind in providing findings and recommendations via a unique methodology that will add to policymakers' understanding of what Magnitsky-style corruption sanctions are able to achieve. Notable conclusions from the study included that freezing of assets is the most widespread effect of sanctions in the designations analysed, but that their enforcement relies on the availability of information about the targeted individual's corporate network. In addition, more than a

third of the case studies analysed involved subsequent sanctions designations by other countries, in all instances the UK. This is significantly higher than the overall proportion of multilateral Global Magnitsky designations.

Impact

ILP's impact research report was disseminated and discussed with stakeholders around the world involved in the use of sanctions, including policy makers, sanctions officials, civil society and academia, particularly in the US, UK and Australia. The **report** has received overwhelmingly positive feedback in its utility, insights, findings and recommendations, including on the forms of impact that sanctions can have, as well as how sanctions tools can be improved. ILP has since received several requests to undertake more research on other sanctions regimes using its unique methodology. ILP will continue to engage in legal research in this area given the expressed needs from, and clear benefit it can offer to, our partners.

North Macedonia: Corruption Sanctions Submission



Situation

North Macedonia's right-wing party, the Internal Macedonian Revolutionary Organization-Democratic Party for Macedonian Unity ("VMRO-DPMNE"), came to power in the 2006 parliamentary elections. They introduced a scheme by which North Macedonian citizens, journalists,

and opposition officials were wiretapped in order to subvert political opposition to VMRO-DPMNE's rule. In 2015, 670,000 of these recordings were leaked to the public. The recordings exposed evidence of corruption, election fraud, and the cover up of an alleged murder by VMRO-DPMNE. The wiretapping scandal was followed by protests against the VMRO-DPMNE, the election of a new Prime Minister in 2016, and the establishment of a Special Prosecutor's Office to investigate abuses of power by senior government officials. One of the wealthiest individuals in North Macedonia has close ties to VMRO-DPMNE. This individual has previously been found guilty on charges of criminal association, abuse of office, and illegal influence and has been subject to investigations for corrupt activities, associated with two others.

ILP's Action

ILP supported young legal practitioners to secure pro bono legal assistance to

draft a formal submission to the Foreign Commonwealth Development Office UK (FCDO) requesting sanctions under the UK Global Anti-Corruption Sanctions Regime (UK GACS) against the three North Macedonian individuals mentioned above. This submission was drafted, finalised and submitted to the relevant authorities at the FCDO, and remains pending.

Impact

Assistance provided to the young legal practitioners to draft and submit the sanctions submission increased their professional capacity and gave them the tools they need to understand and use the UK GACS in future. Such support will lead to the tool being used more frequently and more effectively, meaning the UK GACS regime can achieve a greater impact in tackling corruption globally, and is more likely to be used in conjunction with other sanctions regimes. This in turn contributes to defending the rule of law globally.

Environment and Sustainable Development

Legal Review of Malawi's Power Sector Laws and Capacity Building Training for Energy for Growth Hub and ESCOM Malawi



Situation

Malawi's power sector comprises three government-owned companies that are mandated by government policy and legal framework to carry out activities in the power sector. Following the re-arrangement of each company's mandate between 2016 and 2018, there was a need for a legal review to ensure that Malawi's laws provide for the production of power in a cost effective and fair fashion, both to the companies involved in the power production and distribution, and to its ultimate consumers.

Energy Growth Hub and the Electricity Supply Corporation of Malawi (ESCOM), a government-owned company with the mandate to distribute power to users in Malawi, requested a legal review of ESCOM's obligations under power purchase agreements (PPAs) and assistance with codifying the standard operating agreements under which it operates. They also requested a review of Malawi's current electricity laws to ensure they create the proper framework for ESCOM's work in the sector, and capacity building for ESCOM's staff to enhance their understanding and ability to draft the agreements and implement Malawi's electricity laws.

ILP's Action

ILP engaged a team of volunteer lawyers to review publicly available information on Malawi's PPAs and other electricity-related laws to ensure sustainable growth for

ESCOM. The volunteer lawyers also provided ongoing capacity building to strengthen ESCOM's roadmap to implement competitive and transparent power sector procurement.

Impact

The ESCOM staff members trained by ILP are now better equipped to negotiate PPAs that are transparent, competitive, and create incentives to improve power sector governance, reduce project transaction costs, and scale up delivery of affordable and sustainable power for the benefit of the public. Greater transparency in power project contracts also enables citizens to hold their own governments accountable for the contracts they sign on public behalf. This helps accelerate energy market development while minimising the risk of overpayment of electricity costs, corruption from opaque deals and government bailouts.

Review of Kenya's Natural Resources (Benefit Sharing) Bill



Situation

Kenya is endowed with vast and diverse natural resources that can have a transformative impact on its economy through revenue generation, capital inflows, and ecosystem services. However, local communities have not reaped the benefits of developing these natural resources because of the failure to allocate them a fair share of relevant revenues and to include them in the development infrastructure.

In a bid to stop the ongoing conflict over sharing of proceeds, a Kenyan Senator sponsored the Natural Resources (Benefit Sharing) Bill 2022. This Bill is the latest effort by Kenya's Parliament to address the lack of accountability and transparency issues in natural resources benefit sharing. The Bill seeks to integrate existing independent benefit-sharing schemes across sectors

into one comprehensive legal framework to ensure benefits accruing from the exploitation and utilisation of natural resources are distributed equitably to all levels of government, communities, and the impacted entities. Legislation that promotes transparency and informed decision-making will help to build community partnerships and support for conservation, facilitate law enforcement and prevent conflicts and corruption.

ILP's Action

ILP's volunteer lawyers supported the East African Wildlife Society (EAWLS) with a legal review of Kenya's Natural Resources (Benefit Sharing) Bill 2022. They provided recommendations for legislative amendments based on international best practices to ensure that revenues accrued from the exploitation of natural resources are shared with and benefit the people of Kenya, as well as ensure the protection of the environment. EAWLS will use the legal recommendations when proposing amendments to the Benefit

Sharing Bill via the National Assembly, and to support its advocacy for just and equitable benefit sharing allocation.

Impact

EAWLS is now better equipped to propose changes to the Bill that are aligned with international best practices on equitable sharing of benefits for all relevant stakeholders, particularly the local communities. Well-drafted legislation strengthens the law by ensuring good governance, where revenues accrued from the sustainable utilisation of natural resources benefit the people of Kenya as well as guarantee the protection of both the environment and human life. If the Bill is passed with the proposed changes, this will also be a landmark victory for civil society groups that have long advocated for local communities and indigenous peoples to receive their fair share of benefits from the development of natural resources on their lands.

Research on Human Rights Violation Linked to Environmental Harms in Mining Companies in the Democratic Republic of the Congo



Situation

The Democratic Republic of the Congo (DRC) is among the five poorest nations in the world, with

73% of its population living in poverty. It also has the largest cobalt reserves in the world, accounting for nearly half of the world's reserves. Cobalt is critical to the electrification of energy and transport which has made the DRC a main player in the decarbonisation transition worldwide.

The mining sector remains one of the key drivers of growth in DRC but exploitation of human rights and the environment by some mining companies have not led to sustainable development. Higher demand for cobalt means potentially more foreign investment; but this also poses severe risks to the environment and DRC's local

communities, should the law and regulations fail to provide protections and safeguards.

RAID, a UK-based non-governmental organisation requested support for its research on identifying human rights abuses linked to environmental harms at mining operations in the DRC and in Africa more widely.

ILP's Action

ILP's volunteer lawyers conducted research on the legal framework regulating mining in the DRC. They compared the DRC's laws with those in other African states, to assess compliance with national laws and international standards regulating the environmental impact of mining activities, and to understand international best practices. The findings will guide the organisation's strategy in DRC when working to prevent human rights abuses linked to environmental harms and help them in exploring potential avenues for advocacy, including through litigation. It will also be used to educate civil society groups, non-

government organisations and even relevant government agencies in DRC to ensure that the harmful environmental impacts of mining are prevented.

Impact

RAID gained a better understanding of DRC's environmental laws and the relevant international environmental standards on mining. This has enhanced the organisation's capacity to utilise different remedies to combat human rights abuses in DRC's mining sector, including through strategic litigation before national, regional, or international fora, and advocacy campaigns. Raising public awareness of the human rights violations and harmful environmental impacts resulting from mining, via litigation and campaigning work, will assist with pushing relevant DRC government agencies to address and prevent environmental harms and human rights abuses in the mining sector, through policy reforms and the enforcement of high environmental standards.

Tax and Fiscal Reform

Extractive Industries Toolkit



Situation

Resource-rich countries in Africa and elsewhere often enter contracts with third parties to govern mining, oil and gas projects. Given that the value of Africa's subsoil assets far exceeds the cost of the continent's robust development aspirations, revenues from the extraction of these resources must provide the maximum possible benefit to assist in realising these development goals.

Despite the critical importance of extractive industries in Africa, many African parliamentarians need technical help evaluating the merits of negotiated contracts. This can be due to absence of information or expertise, lack of preparedness, power imbalances, and other factors. Similarly, although African civil society organisations (CSOs) working in natural resource governance are keen to engage with governments and multinational enterprises in assessing extractive industry contracts, they too need to gain the skills to champion the position of developing countries effectively.

ILP's Action

ILP and Tax Justice Network Africa developed an Extractives Industry Toolkit, which serves as a simple guide for Members of Parliament and CSOs when assessing extractive industry contracts. The Toolkit provides crucial advice on the fiscal aspects of such contracts and highlights critical entry points

for policymaking and dialogue. The Toolkit was presented and adopted at the African Parliamentary Network on Illicit Financial Flows and Tax (APNIFFT) 2023 Continental Conference, which brought together MPs from across the continent who are keen on building their capacities in tackling illicit financial flows and promoting tax justice in Africa.

Impact

MPs responsible for negotiating and entering extractive industry contracts will gain a deeper understanding of the pertinent issues to consider, enabling them to better negotiate contracts that protect and increase their countries' tax and revenues base. CSOs in natural resource governance who use the guide will be better equipped to hold governments accountable. The project will assist with the development of well-founded extractive industry policy in Africa.

G20 Event: Capacity building of Indian tax officials



Situation

The international tax system is witnessing a historic reform through the “Two Pillar solution”, negotiated under the auspices of the OECD/G20 Inclusive Framework, whose membership was extended to non-OECD members. The “Two Pillar Solution,” aims to address challenges faced in applying now outdated international tax norms; Pillar One aims to create a new taxing right, and Pillar

Two introduces a minimum tax at the rate of 15%. While these reforms have far-reaching implications for developing and developed countries alike, they are significantly complex and the gains for developing countries are modest. Although participation in the Inclusive Framework is on an equal footing for all members, developing countries often lack the capacity to negotiate rules that protect their interests. Given that these rules, if adopted, will remain in force for a long time to come, it is imperative that capacity is built among them to avoid them negotiating away their tax rights and to ensure that they are able to negotiate positions that benefit them as well.

ILPs Action

ILP participated in a G-20 Tax Event hosted by the South Centre to build capacity among revenue officials in India and advise them on the possible approaches under the Pillar One and Pillar Two proposed solution. ILP experts highlighted the differences between the UN approach to taxation of the digital

economy and the Inclusive Framework (Pillar One and Pillar Two) solutions for the taxation of the digitalised economy. They also touched on the implications of both solutions for developing countries.

Impact

The Indian revenue officials trained by ILP are now better able to understand the effects of the proposed rules and are better equipped to negotiate improved outcomes for themselves during the formulation of international tax rules. This can help secure increased revenues and positively contribute to achieving their national development agenda and the Sustainable Development Goals. India has since assumed the G20 Presidency and is therefore a leading voice in the Global South. As a result, it has the capacity to create meaningful impact for developing countries during these negotiations.

Access to Information and Defending Civic Space

Ukraine: Libel/Defamation Training to Increase Protection Against SLAPP Suits



Situation

Emerging in response to Russia's invasion of Ukraine, ILP received a request for libel and defamation training from a coalition of more than 75 civil society organisations spanning

Europe, Asia and Africa. United by a common purpose to block access to the economic and financial resources enabling Russian aggression, these organisations joined efforts to advocate for the sustained business exit of multinational companies from Russia.

In influencing companies to responsibly exit from the Russian market, the coalition utilises online and social media platforms to call businesses and governments to action and hold companies accountable by mapping, documenting, and publishing corporate ties to the Russian regime.

ILP's Action

ILP provided legal assistance to the coalition through capacity training in libel/defamation principles and standards. The virtual training held for members of the

coalition covered best practices in publication to ensure that contributors to the website and other online platforms are well-informed of the considerations, risks, and necessary measures that can mitigate libel and defamation-related risks and/or liabilities.

Impact

The members of the coalition are now better equipped to publish content on accountability for corruption and other related areas responsibly on their online platforms. Being well-informed of the international best practices in publishing content further affords the members better protection against Strategic Lawsuit Against Public Participation (SLAPP) suits that may be initiated against them by individuals and entities attempting to dissuade them from exposing corrupt practices.

Legal advice and Representation in a UK SLAPP Suit



Situation

Strategic Lawsuits Against Public Participation (SLAPP) suits have long generated controversy, since they are often used as tools to intimidate and silence critics, burdening them with the costs of legal defence. Initiated against individuals or entities with the primary aim of stifling freedom of expression and participation in public discourse, the intent behind these suits is rarely to win the legal battle, but instead to inhibit public criticism through protracted and expensive legal proceedings. This tactic can deter other potential critics, effectively suppressing public participation or dissent.

In 2022, Mohamed Amersi, a telecoms businessman and donor to the Tory party since 2018, sued Charlotte Leslie, the Director of the Conservative Middle East Council (CMEC) and a former Member of Parliament, for libel. He claimed several documents that she had circulated to influential individuals (including current or former Conservative MPs, the former Tory co-chair, and Bahrain's ambassador to the UK) between late December 2020 and early January 2021 were defamatory, and demanded a full apology. This included allegations that Amersi posed a threat to the national security of the UK and that he had close ties to the Russian regime. The libel suit filed against Leslie appeared to be a SLAPP because the primary objective of the suit was to harass, intimidate, and financially drain Leslie of her resources. It was designed to silence free speech and prevent discussions on matters of public interest.

ILP's Action

ILP's volunteer lawyers provided legal advice to Charlotte Leslie and represented her in

the libel suit filed against her by Mohamed Amersi before the UK High Court. On 7 June 2023, the High Court struck out the SLAPP suit, finding that Amersi had failed to establish serious harm had been caused to his reputation as a result of sharing the memos. The judge also noted that Amersi was not truly seeking vindication based on his approach to the litigation, and it appeared that he only used the libel action as an opportunity to embarrass the Conservative party for having wronged him. Amersi filed a permission to appeal. However, on 23 November 2023, the Court of Appeal judges refused him permission, finding no compelling reason to hear an appeal.

Impact

The judgment is a victory for free speech, demonstrating how SLAPP suits before UK courts can be defended. It also highlighted the need for policy reforms and how the judiciary can ensure there is no abuse of the legal process.

Testimonials from Our Partners



Working with the ILP on a major research project was an absolute delight. From the organisation of the research process through to drafting and dissemination at conferences, the ILP's enthusiasm and professionalism ensured the success of the project. This was particularly impressive coming from an action-oriented organisation for whom research is only one of the many things they do!"

Anton Moiseienko



Ashurst is proud to be a partner of the International Lawyers Project. We believe that it is part of a lawyer's professional duties to facilitate access to justice and provide legal support for those experiencing marginalisation and disadvantage, and our partnership with the ILP helps to make this possible. This year, our lawyers have been able to share their expertise with NGOs, local institutions and community

groups across the continent of Africa, and it has been our pleasure to do this in partnership with the ILP."

Ashurst LLP



ILP continues to be a crucial partner in our work on tax justice and addressing illicit financial flows (IFFs). We appreciate their efforts to provide legal solutions and assistance in various contexts, from developing a toolkit on mining contracts in Africa for Members of Parliament to providing legal expertise on the analysis of how emerging international tax proposals are likely to affect the continent. The dedication and reliability of ILP is evident in all the projects that we collaborate on."

Tax Justice Network Africa



We have partnered with the International Lawyers Project on several capacity building

projects and technical briefings for our Member States and other developing countries. These mainly involved the Two Pillar solution. The ILP team is erudite, reliable and illustrate their presentations with practical demonstrations of how various tax policy options such as Amount A or the GLOBE Rules would work. They are a reliable partner and we look forward to continuing working with them to serve the needs of developing countries."

The South Centre



We have collaborated and continue to collaborate with ILP for important work mitigating corruption in the UK and supporting public accountability through legal means. ILP has been accessible and responsive to our needs, and we are happy to continue to partner with them for critical outcomes for citizens."

**Peter Munro, Senior Coalition Coordinator,
UK Anti-Corruption Coalition (UKACC)**



ILP and REDRESS have a key strategic relationship co-implementing measures to strengthen individual accountability for significant corruption; as well as raising awareness and capacity of stakeholders working in various parts of the anti-corruption eco-system. The partnership has proved to be impactful, with significant progress made on our shared objectives. We congratulate ILP for the dedicated work globally and look forward to continued collaboration.”

Rupert Skilbeck, Director, REDRESS



Ogiek Peoples Development Program (OPDP) on behalf of Ogiek community of Mau is indebted to International Lawyers Project. A robust ILP team has advised on aspects of the long-awaited implementation of the Ogiek case by the government of Kenya, including meeting with Ogiek Council of Elders and the newly formed Supervisory Committee (whose role is to support the Council) and support them in gaining the required skills to engage with the government and other stakeholders. The

professionalism in delivery of the work was echoed by both the staff of OPDP as well as the Council and the Supervisory Committee. One key recommendation by trainees and OPDP staff is a continuation of the training to encompass other legal aspects which will strengthen further work with government and other stakeholders.”

Daniel Kobei, Ogiek Peoples Development Programme



ILP provided invaluable support and gathered a superb legal team to help defend The Conservative Middle East Council, and me, against series of meritless claims. They understood the gravity of the situation we faced, against a claimant with practically unlimited resources, and in finding a legal team to act for us, helped reset the balance of justice. I am profoundly grateful to ILP for their efficiency, expertise, and empathy.”

Charlotte Leslie, Director, Conservative Middle East Council



We appreciate the opportunity to have partnered with ILP and other key partners on a panel at the PILNET Conference 2023. We came together to share our experiences on corporate and transactional pro bono. It was a very useful engagement supporting colleagues from across the globe to gain insights on how to better access the skills of private practice and in-house lawyers for pro bono work. We look forward to continuing spreading the word on pro bono work, which is a critical part of access to justice.”

Jaime Chávez Alor, Associate Executive Director at Vance Center for International Justice (New York City Bar Association)

Some of Our Partners



Reference and Administrative Details

Trustees

Bronwen Manby (Chair)

Nicola Dodero (Treasurer)

Susan Hazledine

Phillipa McKenzie

Hannah Ambrose

Abimbola Olowofoyeku

Satya Jeremie

Jason Braganza

Nnedinma Ifudu Nweke
(appointed 22 February 2023)

Jeremie Gilbert
(appointed 22 February 2023)

Anne Richardson
(appointed 1 October 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 2023



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 2023. 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 25.

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.

The Charity’s new Executive Director, Lucy Claridge, formally assumed her role in early Q1 2023, taking over from the previous Executive Director, Eva van der Merwe, who returned from her maternity leave in Q4 2023 in her new role as Senior Programmes Director. Additionally, a Legal Manager for Tax and Fiscal Reform and an Operations Manager were hired by the Charity in Q2 2023. The team is further supported by three other full time staff members, one part time staff member, a part-time finance manager, two fundraising consultants, several communications consultants, as well as four to five part-time legal fellows at any one time.

The Charity appointed Jeremie Gilbert and Nnedinma Ifudu Nweke as new Trustees in Q1 2023 and Anne Richardson as a new Trustee in Q4 2023. The procedure for appointing Trustees and their terms of office are set out in ILP’s Articles of Association. On appointment, the Executive Director explains the decision-making process to the new Trustees, and one of the existing Trustees provides 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.

The Trustees and Executive Director undertook a thorough review of ILP's Articles of Association throughout the year with the aim to improve and simplify the document, and are looking to submit an amended version to the Charity Commission for approval in early 2024.

Donors

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

Open Society Foundations

Luminate

Joseph Rowntree Charitable Trust

The Indigo Trust

National Endowment for Democracy

ROLE UK

Polden-Puckham Charitable Foundation

Akin Gump Strauss Hauer & Feld LLP

Allen & Overy LLP Global Grants Programme

Ashurst LLP

Bryan Cave Leighton Paisner LLP

Davis Polk & Wardell LLP

Herbert Smith Freehills LLP

Hogan Lovells LLP

Orrick, Herrington & Sutcliffe LLP

Reynolds Porter Chamberlain LLP

Ropes & Gray LLP

Shearman & Sterling LLP

Simmons & Simmons LLP

TRAFFIC

Transparency International

Financial Review

Income for the year from donations and investments was £556,593 (2022: £334,458). The significant increase in income is due to successful scaling in the Charity's partnerships and projects.

Expenditure was £430,920 (2022: £304,250), with plans to spend the surplus in early 2024, due to some secured funds spanning across the two years. Income was principally spent on staff salaries as well as 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 35.

Reserves

Total reserves as of 31 December 2023 are £356,797 (2022: £231,125) of which £24,032 (2022: £20,478) is restricted and £332,765 (2022: £210,647) 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 the 2024 operational expenditure (£232,000) for its long-term sustainability and to ensure we continue to serve our partners and other beneficiaries.

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. This goal was achieved during the year. A Fundraising Strategy for 2024 and beyond will be approved in Q1 2024, in line with the Charity's updated 2024-2026 strategy.

The Charity undertook an extensive overall review of the Charity's policies in 2023 and approved a range of new and updated policies in 2023, including a Staff Remuneration Policy, an Annual Leave Policy, a Health and Safety Policy, a Home Working Policy, a Risk Management Policy, a Sick Leave Policy and a TOIL policy. This process to review and update the Charity's policies will continue over the next year, with plans to develop a Diversity, Equality and Inclusion Policy (pushed into 2024), amongst others. The Charity additionally engaged an external IT consulting firm in 2023 and completed an IT migration from

Google Workspace to Microsoft 365, improving overall IT security and procedures in the process. The final steps of the migration and strengthening ILP's IT security will be completed in Q1 2024. IT security will continue to be evaluated, and where necessary improved, on an ongoing basis throughout 2024.

The Charity reviewed its strategy throughout 2023, finalising an updated strategy for 2024-26 in Q4 2023. This new strategy will be professionally designed as an external facing document in Q1 2024 to support fundraising efforts throughout the next year. Additionally, complementary amendments will be made to the redesigned website that launched in Q4 2023 to align it with the new strategy.

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 in 2023 related primarily to operational issues such as IT security, delivery of programmes, recruitment and retention of staff, and fundraising.

Following a delay in new staff recruitment in 2022 due to delays in funding disbursement from funders, the Charity was able to successfully recruit and fill planned roles in 2023, including an operational staff support. With the operational staff member in place, the Charity was furthermore able to address the significant issues identified during an IT security assessment in the previous year, by putting in place a range of IT security measures and hiring an external IT consulting firm that now oversees the Charity's IT security on an ongoing basis. A staff remuneration policy was adopted in 2023 and all staff salaries were benchmarked and adjusted where necessary.

In relation to funding risks, in 2023, the Charity's board kept the implementation of the fundraising strategy under close review and was pleased to congratulate staff on fundraising success in 2023. The Charity continues to diversify its donor base and increase its multi-year funding partners. The Charity's principal costs are staff costs, as ILP relies on extremely skilled lawyers, experienced in their thematic areas of speciality, to lead our partner support. Increasing multi-year funding remains a key priority in 2024 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). Income received to end December 2023 (£556,593) was on target with the 2023 budget. Thus, they have adopted the going concern basis in preparing the financial statements.

The Charity, therefore, is satisfied that it has sufficient cash and reserves to support the going concern assumption. Cash held at 31 December 2023 was in excess of reserves (£360,752).

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 for small and medium-sized enterprises.

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 Statement of Recommended Practice (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 6 March 2024 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 International Lawyers Project for the year ended 31 December 2023.

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Romero Tayong FCCA
Membership No: 0922393
Reading, United Kingdom
19 April 2024

Financial Statements



Statement of Financial Activities (Incorporating the Income and Expenditure Accounts)

		2023	2023	2023	2022	2022	2022
	Notes	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		£	£	£	£	£	£
Incoming Resources							
Donations and Legacies	3	377,720	178,873	556,593	191,751	142,683	334,434
Investment Income and Interest		-	-	-	24	-	24
Total Income		377,720	178,873	556,593	191,775	142,683	334,458
Expenditure							
Cost of Raising Funds	4	(44,748)	-	(44,748)	(44,187)	-	(44,187)
Expenditure on Charitable Activities	5 & 11	(210,854)	(175,318)	(386,172)	(132,945)	(127,119)	(260,064)
Total Expenditure		(255,602)	(175,318)	(430,920)	(177,132)	(127,119)	(304,251)
Net Incoming / Expenditure for the Year		122,118	3,555	125,673	14,643	15,564	30,207
Funds Brought Forward	12	210,647	20,477	231,125	196,004	4,913	200,917
Funds Carried Forward		332,765	24,032	356,798	210,647	20,477	231,124

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 38 to 45 form part of these financial statements.

Balance Sheet

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	8	4,133	-
Intangible Assets	8	-	-
		4,133	-
Current Assets			
Other debtors & prepayments	9	5,147	12,755
Cash at bank and in hand		360,752	222,599
		365,899	235,354
Creditors:			
Amounts falling due within one year	10	(13,235)	(4,230)
Net Current Assets		352,664	231,124
Total Assets Less Current Liabilities		356,797	231,124
Accumulated Funds			
Unrestricted funds	12	332,765	210,647
Restricted Funds	11	24,032	20,477
Total Accumulated Funds		356,797	231,124

For the year ended 31 December 2023 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 18 April 2024:



Dr Bronwen Manby

Statement of Cash Flows

	2022	2021
	£	£
Surplus (deficit) from operating activities	125,673	30,208
Fixed assets written Off	-	-
Depreciation	208	-
Interest Receivable	-	(24)
Increase in receivables	7,608	(3,959)
Decrease in payables	9,005	(5,376)
Net Cash Generated from operating activities	142,494	20,849
Investing Activities		
Interest Received	-	24
Purchase of Fixed Assets	(4,341)	-
Net cash outflow from investing activities	(4,341)	24
Net Cash inflow and increase in cash	138,153	20,873
Cash and cash equivalents at beginning of year	222,599	201,726
Cash and cash equivalents at end of year	360,752	222,599
Analysis of cash and cash equivalent		
Cash in hand and at bank	360,752	222,599
Total cash and cash equivalent	360,752	222,599

All cash is cash only and no cash equivalents are held.

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2023

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 2022) 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 2023.

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 2023 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 25. 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 37.

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 (2022: one).

	2023	2022
	£	£
Wages and Salaries	185,612	96,151
Social Security Costs	16,571	11,210
Pension Costs	10,769	4,837
Total Staff Costs	212,952	112,198

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

	2023	2022
	No.	No.
Executive Director	1.00	1.00
Programme Director	2.00	1.00
Programme Officer	1.00	0.17
Office Manager	0.60	-
	4.60	2.17

3. Donations

	2023	2022
	£	£
Unrestricted funds		
Donations in Kind	30,000	30,000
Voluntary Donations	347,720	161,751
Restricted funds		
Voluntary Donations	178,873	142,683
Total Donations	556,593	334,434

Unrestricted Donations consists of a gift of office space to the value of £30,000 (2022: £30,000) by Herbert Smith Freehills LLP.

4. Cost of Raising Funds

	2023	2022
	£	£
Fundraising costs: 20% of Programme Officers, £23,164 (2022: £26,986), payments to external fundraiser £13,408 (2022:8,440) and £8,176, being 20% of overheads (2022: £8,761).	44,748	44,187

5. Expenditure

	2023 Direct Projects £	2023 Staff Costs £	2023 Other Costs £	2023 Total £	2022 Direct Projects £	2022 Staff Costs £	2022 Other Costs £	2022 Total £
Restricted Funds								
Charitable Activities								
NED/AFRODAD	-	9,998	-	9,998	-	-	-	-
OSF 2 Research	24,318	39,397	-	63,714	1,306	-	-	1,306
OSF/REDRESS	9,344	62,364	10,397	82,105	8,582	77,683	1,548	87,813
TRAFFIC	-	1,584	-	1,584	-	1,440	-	1,440
Role UK	-	13,833	18	13,851	734	14,298	-	15,032
T I	-	4,066	-	4,066	339	3,619	-	3,958
Kenya Forest	-	-	-	-	13,523	-	-	13,523
FFI	-	-	-	-	-	-	3,227	3,227
University of Nairobi	-	-	-	-	-	820	-	820
Total for Restricted Funds	33,661	131,242	10,415	175,318	24,483	97,860	4,775	127,119
Unrestricted Funds	-	164,397	46,457	210,854	-	87,537	45,407	132,944
Expenditure on Charitable Activities	33,661	295,639	56,871	386,172	24,483	185,397	50,183	260,063
Cost of Raising Funds	-	36,572	8,176	44,748	-	44,187	-	44,187
Total Expenditure	33,661	332,211	56,871	430,920	24,483	229,584	50,183	304,250

6. Governance

	2023	2022
	£	£
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. Fixed Assets

	Tangible IT Equipment
	£
Cost at 1 January 2023	4,182
Additions	4,341
Written Off	-
As at 31 December 2023	8,523
Depreciation	
As at 1 January 2023	4,182
Provided for the year	208
Written Off	-
As at 31 December 2023	4,390
Net book value @ 31 December 2023	4,133
Net book value @ 31 December 2022	-

9. Other Debtors

	2023	2022
	£	£
Prepayments	-	-
Accrued Revenue	5,147	12,755
Total	5,147	12,755

10. Creditors: Amounts falling due within one year

	2023	2022
	£	£
HMRC	7,836	3,213
Pension Contributions	1,529	621
Trade Creditors	3,419	96
Accrued Expenses	300	300
Total	13,084	4,230

11. Restricted Funds

All income reflects sums promised and either received in 2023 or due in 2023 but attributable to 2023 work; all expenditure occurred in 2023.

	2023 Income £	2023 Expenditure £	2023 At 31 Dec £	2022 Income £	2022 Expenditure £	2022 At 31 Dec £
Charitable Activities						
DFID	-	-	(0)	(3,968)	-	(0)
NED/AFRODAD	11,920	9,998	1,922	-	-	-
OSF 2 Research	63,714	63,714	(0)	1,306	1,306	0
OSF/REDRESS	82,105	82,105	(0)	87,813	87,813	(0)
TRAFFIC	1,584	1,584	0	1,440	1,440	0
Role UK	13,852	13,851	1	14,086	15,032	0
T I	4,066	4,066	(0)	3,958	3,958	(0)
Kenya Forest		0	20,477	34,000	13,523	20,477
FFI		0	0	3,227	3,227	0
University of Nairobi	1,632	0	1,632	820	820	0
Total	178,873	175,318	24,031	142,683	127,118	20,477

12. Analysis of Net Assets Between Funds

Fund balances at 31st December 2023 are represented by:

	Unrestricted £	Restricted £	Total £
Fixed Assets	4,133	-	4,133
Current Assets	341,868	24,031	365,899
Current Liabilities	(13,235)	-	(13,235)
Total Net Assets	332,766	24,031	356,797

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

13. Related Party Disclosures

There were no related party transactions during the year.

14. Major Donors

	2023 £	2022 £
Akin Gump Strauss Hauer & Feld LLP	7,500	5,000
Allen & Overy LLP Global Grants Foundation	5,000	7,500
Carman Foundation	-	5,000
Herbert Smith Freehills LLP	10,000	10,000
Hoare Trustees	-	13,000
Hogan Lovells LLP	5,000	5,000
James Thornton	25,000	-
Joseph Rowntree Charitable Trust	42,544	31,500
Luminate	80,829	46,871
Open Society Foundations	282,152	-
National Endowment for Democracy	11,920	-
Polden-Puckham Charitable Foundation	20,000	20,000
ROLE UK	13,852	-
Ropes & Gray	-	8,720
Simmons & Simmons	-	5,000
The Indigo Trust	-	15,000
Waterloo Foundation	-	10,000



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