

Annual Report and Accounts

for the Year Ended 31 December 2024



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Foreword

2024 has been another exciting year of growth for ILP, in line with our strategic commitment to increase our provision of impactful legal support to new and existing partners across the globe. Executive Director Lucy Claridge continues to lead our staff team assisting partners to challenge economic and environmental injustice, with the invaluable support of our dedicated funders, legal volunteers and partners.

Guided by our [2024-2026 Strategy](#), ILP has focused on strengthening its collaboration with key global partners, including expanding our work into new regions in Africa, Asia, Oceania and Latin America, assisting them through a combination of legal research and advice, capacity building, and strategic litigation support.

Following the launch of our [sanctions impact report](#) last year, our Governance & Accountability Programme has continued to support sanctions submissions under 'Magnitsky' style regimes. The team has also focused on countering bribery, kleptocracy and corruption both in the UK and

abroad. Our Environment and Sustainable Development Programme has experienced a huge increase in demand, particularly from vulnerable communities seeking advice on issues such as the impact of just transition and carbon markets.

Our Sustainable Finance Programme has enabled advice and support for civil society and government officials on issues such as green financing, international taxation for sustainable development, and debt relief. Finally, our Enabling Civic Space Programme has continued to assist partners to challenge unfair SLAPP suits, to protect environmental defenders, and to empower citizens and civil society actors to obtain information, express their views and engage in public life.

ILP's reputation as a reliable source of expert commentary has been demonstrated across our programme areas through a range of speaking engagements, including at the African Conference on Debt and Development, the PILNet Global and European Forums, and events held by academic institutions such as the London School of Economics and the University of Pretoria.

Midway through the year, ILP launched a paid 12 month legal fellowship scheme to replace

our previous unpaid internship programme, and welcomed our first two fellows. These positions will both increase capacity across all ILP programmes whilst also growing the ability of junior lawyers to challenge economic and environmental injustice.

We continue to make strides in our governance and operations through ongoing policy reviews, the creation of a new impact evaluation framework, the development of a case management system, and an update to our Articles of Association. We also recruited two new Board members, including a new Treasurer. We were successful in securing multiple grants to support our varied initiatives, including from new funders.

ILP will celebrate 20 years of delivering impact in 2025 and we are planning a number of ways to mark this milestone. In the meantime, we extend our heartfelt gratitude to everyone who has contributed to our mission this year. Together, we will continue to champion access to justice and create a more equitable world for all.

Dr. Bronwen Manby
Chair of the ILP Board of Trustees



About Us

ILP is an alliance of talented and passionate lawyers drawn from diverse countries and cultures across the globe. 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.

Founded in the UK in 2005, we are staffed by a group of lawyers dedicated to using the law to achieve economic and environmental justice through strategic pro bono legal support. Over the last twenty years, we have supported partners in more than 100 countries.

We are proud to have a diverse staff team from Africa, Asia, South America and Europe, reflective of the communities we support. ILP staff have 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.

We believe that with ongoing commitment from our global team, our partners, volunteers and funders, we can help to dismantle barriers to justice and build a future where laws and systems uphold dignity for all.

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.

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

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

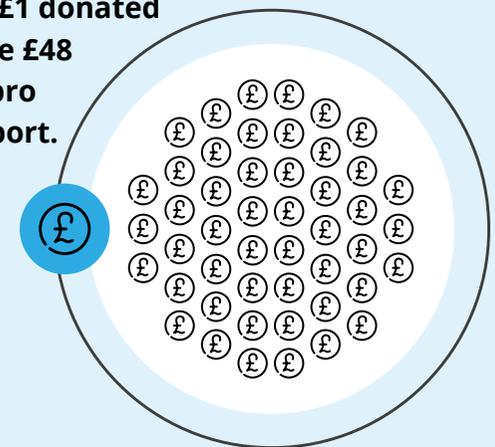
favour. This comes at the expense of more marginalised communities who cannot afford to use the law in their interests, and in the interests of a sustainable future.

ILP provides much needed support for such groups by garnering 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 civil society, communities 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.

For every £1 donated we provide £48 worth of pro bono support.



Our Focus Areas

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



Governance and Accountability

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



Sustainable Finance

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



Environment and Sustainable Development

Challenging economic injustice caused by environmental damage, biodiversity loss, deforestation, illegal resource trafficking, climate change and conflicts over natural resources.



Enabling 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 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.

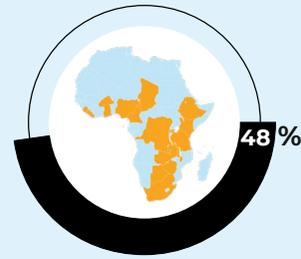


Enforcement of the Law: Through national and international legal remedies, norms and standards.

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 Access to Information Requests
- 10 Facilitating Mediation

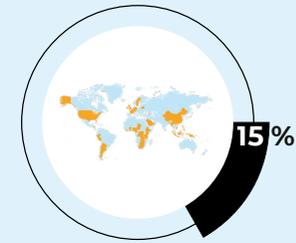
Source of Partner Requests 2024



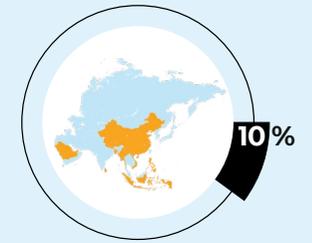
Cases in Africa



Cases in Europe



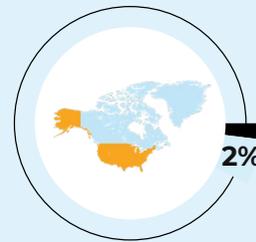
Multijurisdictional
Cases



Cases in Asia



Cases in Central and
South America



Cases in North
America



Cases in Oceania

Where We Work

Argentina – Bangladesh – Belarus – Belgium – Botswana – Burkina Faso – Cameroon – Chad
China – Ethiopia – France – Georgia – Germany – Ghana – Honduras – Indonesia – Ireland
Kenya – Liberia – Malawi – Myanmar – Nepal – Nigeria – Papua New Guinea – Peru – Philippines
Rwanda – Saudi Arabia – Sierra Leone – South Africa – Sri Lanka – Sweden – Switzerland
Tanzania – The Democratic Republic of Congo – The Netherlands – United Arab Emirates
United Kingdom – United States – Vietnam – Zambia – Zimbabwe



Our Impact: 2024 at a Glance

332

The number of volunteers we deployed across 42 countries

7886

The number of hours of pro bono support we provided

131

The number of partner requests received

129

The number of projects we undertook

£5.94 million

The value of pro bono assistance

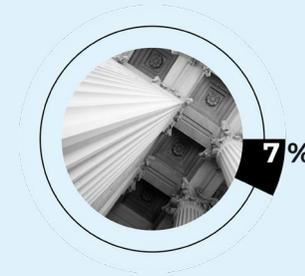
Breakdown of Partners



Non-Government Organisations



Community Groups

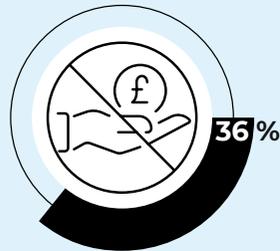


Government

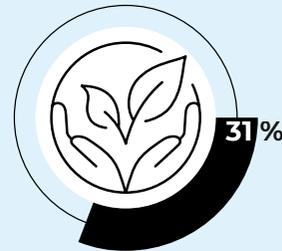


Media

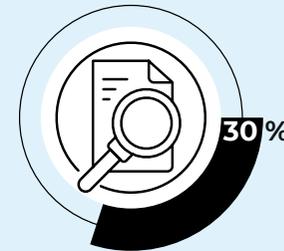
Nature of Partner Requests 2024



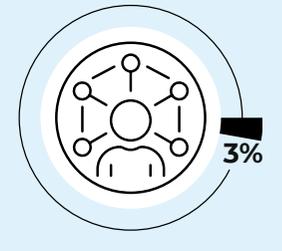
Governance and Accountability Partner Requests



Environment and Sustainable Development Partner Requests



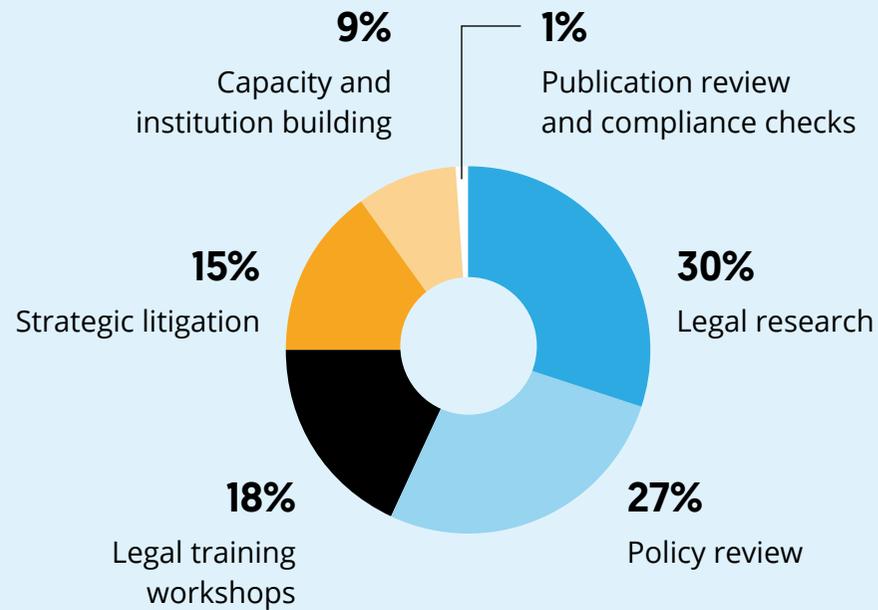
Sustainable Finance Partner Requests



Enabling Civic Space Partner Requests



Nature of Assistance





Impact Case Studies

The following is a sample of ILP's 2024 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.

Governance & Accountability

Sharing technical knowledge and experience with Sri Lanka's anti-corruption agency

Situation

In September 2023, the Government of Sri Lanka enacted new anti-corruption legislation, enhancing the independence, powers and purview of Sri Lanka's anti-corruption agency, the Commission to Investigate Allegations of Bribery or Corruption (CIABOC). This was catalysed by the IMF Governance Diagnostic Assessment for Sri Lanka which highlighted corruption vulnerabilities as a key reason for the economic crisis the country faced in 2022. The new legislation introduced Deferred Prosecution Agreements (DPAs) as an instrument CIABOC could use in addressing corporate liability. ILP, in collaboration with a team of legal experts whose experience and expertise included the successful negotiation of multimillion-dollar DPAs in the UK, was assigned by the Japan International Cooperation Agency (JICA) to provide technical input to support CIABOC in developing a standard operating procedure for DPAs in Sri Lanka, by sharing experiences and practices of DPAs in the UK.

ILP's Action

ILP's team of legal experts delivered a series of workshops and case study sessions for the prosecutors and investigators of CIABOC, in-country and online, providing practical insight into the strengths, challenges and lessons learned in implementing DPAs in UK.

Impact

ILP's technical input supported CIABOC to design a Standard Operating Procedure for the lifecycle of a DPA arrangement with a corporation. This will assist CIABOC in ensuring consistency in application of DPAs in the future. It also created awareness of this instrument as an effective tool to combat corporate corruption offences.



Governance & Accountability

Securing sanctions on kleptocrat Isabel dos Santos and two of her cronies

Situation

Under former leader President José Eduardo dos Santos, Angola has been beset by corruption for decades. Despite Angola enjoying significant natural resources, including oil and diamonds, Angolans saw little development under dos Santos; whilst he and his family amassed enormous fortunes. With the chances of domestic accountability for this corruption slim, ILP helped Angolan civil society ensure that the dos Santos family, including dos Santos' daughter Isabel (often referred to as "Africa's richest woman") could not enjoy the benefit of her ill-gotten gains, reported to be at least £350 million.

ILP's Action

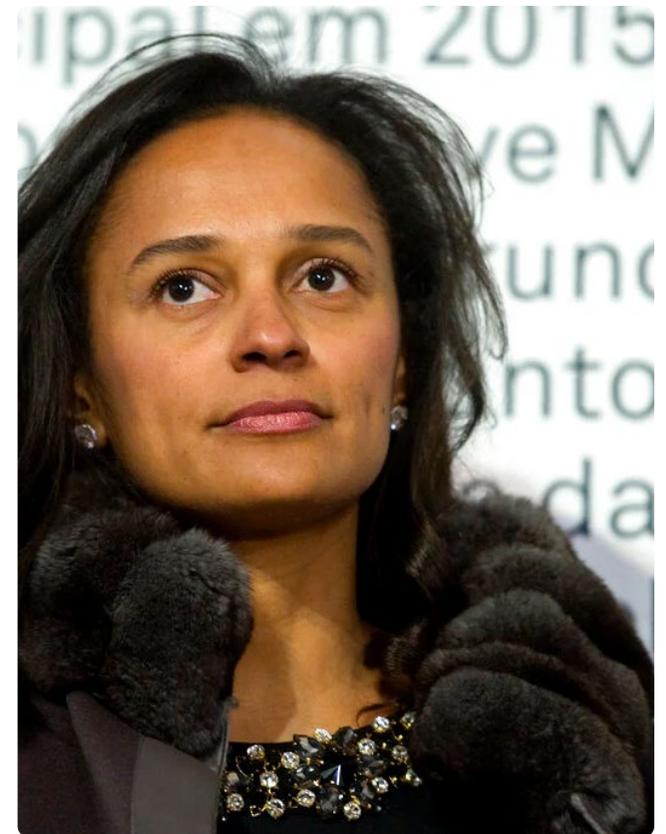
ILP worked closely with Angolan civil society to combat the systemic corruption that has long hindered Angola, including the delivery

of expert training on potential anti-corruption tools. Working in coalition with local and UK based partners, ILP assisted in drafting a submission to the UK Foreign Commonwealth & Development Office (FCDO), setting out the basis for a sanctions designation under the UK's Global Anti-Corruption Sanctions regime.

Impact

ILP's support in filing a submission to the UK FCDO resulted in the UK's announcement of sanctions on Isabel dos Santos and two of her key enablers in November 2024. Sanctions send a clear message that corrupt individuals and their enablers cannot use the UK as a safe harbour to stash their corrupt funds, and provide a level of accountability for the Angolan people for decades of corrosive corruption. As an immediate effect of the sanctions designation, dos Santos is unable to

travel to the UK, and her UK assets are frozen. This will also restrict her access to professional services, including banking and real estate agencies.



Governance & Accountability

Challenging authoritarian laws in the Republic of Georgia

Situation

In the months leading up to the 2024 Parliamentary Elections in the Republic of Georgia, the ruling party adopted a law that seeks to censor, fine and shut down civil society, media and election monitoring organisations. The 'Transparency of Foreign Influence' law also forces civil society and media organisations to disclose detailed personal information on employees, including sexual orientation, political views and trade union membership. The law is modelled on parallel Russian 'Foreign Agents' legislation which has forced civil society and media to relocate outside of the country, and sparked the largest mass protests seen in Georgia's history. Despite a veto from the Georgian President, Salome Zourabichvili, who denounced it as 'Russian in spirit and essence', the ruling party used its parliamentary majority to enact the law, thereby creating an immediate block to the country's future EU accession, a goal enshrined in Georgia's Constitution and supported by 80 per cent of the population. Critics of the law describe it as

an attempt by Russia to bring its neighbouring country back within its sphere of influence. In October 2024, the ruling party announced it had won a parliamentary majority in the Georgian elections, a result that has been widely rejected internationally, including by the European Parliament and the United States.

ILP's Action

ILP's legal experts supported a coalition of 121 civil society and media organisations, opposition MPs and President Zourabichvili, to file a case challenging the law in the Georgian Constitutional Court. When this was unsuccessful, ILP supported the lodging of a case before the European Court of Human Rights, alleging violations of the rights to freedom of assembly and association, freedom of expression, privacy and non-discrimination, and that the law places undue restrictions on fundamental rights. A few days later, the European Court ruled against Russia's similarly drafted 'Foreign Agents' Law, finding it to be a violation of the European Convention and ordering Russia to pay

compensation. The Court found that the law "contributed to shrinking democratic space by creating an environment of suspicion and mistrust ... and forced self-stigmatisation while severely limiting the ability of ... media ... and journalists to participate in public discourse and carry out their professional duties."

Impact

In December 2024, two months following the lodging of the European Court case, the Georgian government pledged to amend the Foreign Influence Law and promised to form a working group that included representatives of the Council of Europe and the Venice Commission. This is currently pending. The law has not been enforced against NGOs.



Environment and Sustainable Development

Legal Empowerment Training for Kenya's Ogiek indigenous community

Situation

The Ogiek have lived since time immemorial in Kenya's Mau Forest, and are the custodians of the environment on which they depend. However, they have been routinely subjected to arbitrary forced evictions from their ancestral land by the Kenyan Government, without consultation or compensation. These evictions and the refusal to allow them access to their spiritual home has prevented the Ogiek from engaging in their traditional cultural and religious practices. The Ogiek took their case to the African Court on Human and Peoples' Rights, which issued two judgments in their favour. The first judgment, delivered in 2017, found that the Kenyan government had violated their rights to property and natural resources and recognised the Mau Forest as their ancestral land which should be returned to them. It also ruled that the preservation of the Mau Forest does not justify the Ogiek's eviction. The second judgment, delivered in 2022, sought to repair the harm caused to the community. Emphasising the role of the Kenyan government in ensuring

implementation of the 2017 ruling, the African Court ordered the Kenyan government to take various steps, including restituting Ogiek land, through a system of demarcation and titling, and paying them compensation. The ruling also emphasised the need to build systems that ensure the recognition of the Ogiek and that the violations are not repeated. Some years later, both rulings remain to be implemented.

ILP's Action

ILP conducted a week-long legal empowerment training for the Ogiek community which focused on improving the legal literacy of the Ogiek Council of Elders and the Ogiek Supervisory Committee, as they seek implementation of the rulings. The training also sought to enhance community representatives' negotiation and advocacy skills, equipping them with the necessary skills to engage with the government and seek respect of their rights.

Impact

The legal empowerment training enhanced the capacity of the Ogiek to defend their

land rights and natural resources, enabling them to better defend themselves, negotiate their rights, participate in discussions regarding their land, and hold decision-makers accountable to upholding the African Court's rulings. Since the training, Ogiek community members have developed specific advocacy plans and engaged in increased advocacy meetings at both national and local levels, although lack of political will at the highest level has continued to hampered implementation efforts.



Environment and Sustainable Development

Legal Toolkit for the Lovongai Community in Papua New Guinea

Situation

The Lovongai indigenous community living on New Hanover Island in North East Papua New Guinea, a remote and underserved area, are the stewards of an important biodiversity hotspot that forms part of the coral triangle in the region. Since 2006, the island has seen a civil war across the twelve different indigenous clans, stemming from land disputes exacerbated by logging companies. The logging activities can be attributed to Special Agricultural and Business Leases which were initially promoted as a way to support local agriculture, but the programme has led to widespread corruption as well as massive and ongoing deforestation. The lack of assistance from the government has forced many Lovongai community members to adapt to extensive forest and resource loss, livelihood change, land tenure modification, and associated social changes within a context already challenged by climate change. The

rampant logging also fuels corruption and conflict in the area, preventing the country as a whole from developing.

ILP's Action

ILP's volunteer lawyers created a legal toolkit on national legal frameworks on logging, land ownership, acquisition of land titles and associated land rights to help the community better understand their rights and the legal remedies they can use to challenge violations of these laws. The toolkit also provides information on the legal mechanisms that the community can avail of to enable them to bring complaints in cases of violation of indigenous peoples' rights.

Impact

The legal toolkit has enhanced the capacity of the Lovongai community to defend their land rights and protect Papua New Guinea's remaining forests from logging companies.

It also empowers them to seek justice in instances of environmental harms and to hold the government accountable for violations of its human rights obligations to indigenous peoples. The community is currently learning how to use geospatial mapping tools to identify their land boundaries and progress their land ownership claim, following which they will put the toolkit into practice.



Environment and Sustainable Development

Capacity building on Kenya's Carbon Market Legislation

Situation

For Global South countries like Kenya, carbon trading is a two-edged sword. On the one hand, it brings the potential to finance national climate and developmental goals. On the other hand, it is riddled with structural problems, like high certification costs, unequal bargaining power, and difficulties in enabling local and indigenous communities to participate meaningfully. Recent shifts in Kenya's legal framework for carbon trading, including the enactment of the Climate Change (Amendment) Act 2023 and the Climate Change (Carbon Markets) Regulations 2024, have introduced a new layer of complexity. These challenges threaten to exacerbate existing inequalities and environmental injustice. Lacking the technical know-how to navigate the fast-changing terrain of carbon markets, local and indigenous communities are particularly vulnerable to land encroachments and exclusion from the agenda-setting and rule-making processes in carbon projects. Capacity building is therefore essential to address this imbalance.

ILP's Action

ILP partnered with the East African Wild Life Society (EAWLS) to conduct a three-part virtual training on carbon trading markets attended by NGOs, civil society, and government officials. Through the training, participants were introduced to the fundamentals of carbon markets and equipped with the essential skills and knowledge needed to engage effectively on this mechanism. A significant emphasis was placed on demystifying Kenya's legal frameworks, ensuring participants could understand the implications of developing carbon markets, including the impact and risks.

Impact

Participants of the training reported a deepened understanding of carbon markets, enabling them to evaluate risks and opportunities with greater confidence when a specific carbon market project is developed, particularly affecting indigenous community land. The video recording of the training has also been used subsequently by our partners

to train others. This enhanced legal literacy has fortified their knowledge foundation to advocate for land rights and to resist potential land encroachments pursued by powerful carbon project proponents.



The flyer is titled "Carbon Credit Training" and features logos for the International Lawyers Project, A&O SHEARMAN, and EAWLS. It includes a green circular badge stating "SLOTS AVAILABLE 85". The "SESSION" section is titled "Concepts of Carbon Trading" and provides a detailed overview of Kenya's Climate Change Amendment Act, 2023, and the Climate Change (Carbon Markets) Regulations 2024. It notes that the regulations came into force on 17th May 2024 and that Kenya's carbon trading efforts are crucial for reducing emissions by 32% by 2030. The "Speakers" section lists Elias Allahyari, Senior Associate, and Nicholas Ormondroyd, Senior Associate, with brief biographies. The "DATE" is Thursday 22nd August 2024, and the "TIME" is 13:00 - 14:30 (Nairobi time). The "REGISTRATION DEADLINE" is 16th August 2024. The "CONTACT PERSON" is Theresa Aoko, with phone number 0720 850 440 and email Theresa.Aoko@eawildlife.org. The "Registration LINK" is https://bit.ly/3WLG4oh. The flyer also mentions Kush Patel.

Sustainable Finance

Training of Kenya's Tax Appeals Tribunal

Situation

The Kenya Tax Appeals Tribunal is established under the Tax Appeals Tribunal Act, 2013 and has the mandate to hear appeals filed against any tax decision made by the Kenya Revenue Authority. Its membership consists of advocates as well as persons with a degree in law, business, finance, public finance, economics, insurance or any related discipline. These members, however, do not necessarily have a background in tax. Given the level of technical expertise needed to handle tax appeals, it is imperative that the members of the Tribunal gain mastery of tax law in order to issue sound decisions. This is especially the case because appealing decisions of the Tribunal to the High Court is an expensive and protracted process. Although the Tribunal is part of the judiciary it has been facing a shrinking budget. As a result, there is limited funding for the training the members of the Tribunal.

ILP's Action

ILP was able to provide a week-long training to the members of the Tribunal. Leveraging its network of pro bono lawyers as well as the members from our partner, the Committee on Fiscal Studies, ILP brought in tax experts to cover the key aspects of domestic taxation as well as customs and excise duty. The trainers covered both basic and advanced aspects of tax. They also fielded questions from the members of the Tribunal in order to advise on emergent issues that were being seen in practice.

Impact

The training built the capacity of members of the Tribunal, which in turn will contribute to the strengthening of this institution. Over the longer term, taxpayers will have increased legal certainty, building trust in the judiciary, and promoting the rule of law, improving accountability and enhancing access to justice. Our post training survey indicated that attendees felt that the training had helped them and it is noticeable that Tribunal decisions issued since the training have taken training topics into consideration.



Sustainable Finance

Analysing Sovereign Debt Contraction and Management

Situation

At sustainable levels, sovereign debt can supplement revenues raised through taxation and contribute to the provision of public services and the development of infrastructure and growth. However, at unsustainable levels, debt can cripple economies when revenues raised are used to repay debt. Increasingly, developing countries have been pushed into debt distress which has meant that those jurisdictions are unable to service their debt obligations as they fall due. This has significant implications such as increased poverty and reduced long term growth. Given that the number of countries in debt distress or at a high risk of debt distress has increased following the COVID-19 pandemic, increased fuel prices and the war in Ukraine, there is a need to understand the legal and regulatory framework surrounding sovereign debt contraction and management.

ILP's Action

ILP worked with our partner AFRODAD, the African Network on Debt and Development,

to conduct two case studies on debt contraction and management in Malawi and Ethiopia. These studies highlighted the gaps in the legislative and regulatory framework and evaluated the enforcement of existing safeguards. The studies were conducted in collaboration with civil society organisations based in the case study countries. The studies were then validated in both Ethiopia and Malawi with treasury officials, members of the legislative arm of government, academia and civil society, who gave input on current practices. The findings of the studies and general recommendations were also presented during local advocacy sessions, attended by treasury officials, representatives from the legislature, civil society organisations, legal professionals, policy makers and academics, and at the 2024 African Conference on Debt and Development. These sessions aimed to create awareness, to educate relevant stakeholders, and to persuade decision makers to adopt sound debt contracting and management practices.

Impact

The studies have built the capacity of those involved in the contraction and management of sovereign debt by helping them to understand the gaps in their legal, regulatory and institutional frameworks. The studies have also helped civil society to identify advocacy entry points in calling for sound debt contraction and management practices, including seeking transparency, accountability and public participation. The Malawi Economic Justice Network for example requested a copy of the Malawi study to inform their engagement with the Malawi Debt and Aid Management Division under the Ministry of Finance.



Sustainable Finance

Position Paper on the UN Framework Convention on International Tax Cooperation

Situation

For decades, the international tax arena has been dominated by the Organisation for Economic Co-operation and Development (OECD) which is an exclusive club of rich countries. As a result, the rules developed have been skewed in favour of Global North countries at the expense of those in the Global South. While the United Nations Tax Committee has attempted to ensure developing countries interests are protected, it has been unable to effectively do so due to its limited mandate. There has therefore long been a need for the development of an inclusive body that is truly representative of all countries. Concrete plans for the development of such a body began in 2022 when the Economic Commission for Africa Conference of African Ministers of Finance, Planning, and Economic Development called for negotiations towards an international convention on tax matters under the auspices of the UN. Considerable lobbying and coordination among developing countries and civil society organisations then followed to ensure that an improved global tax governance

model was adopted that allows them to participate on an equal footing. This led to the adoption of the terms of reference for the UN Framework Convention on International Tax Cooperation (UNFCITC).

ILP's Action

ILP developed a position paper on the UNFCITC in conjunction with Tax Justice Network Africa (TJNA). The paper highlighted historical challenges, the gaps that exist under the OECD-led model, and the substantive aspects that the Convention should cover. The position paper informed discussions and positions within the Working Group on the UN Tax Convention (a group of 53 civil society organisations that provides input on the UNFCITC). It also helped inform the oral submissions TJNA made to the Ad Hoc Committee drafting the terms of reference for the UNFCITC during their second session.

Impact

The position paper enhanced the capacity of civil society organisations to engage in the

process of drafting the terms of reference for the UNFCITC and to seek change in the development of tax rules which will benefit the Global South. As a result, the terms of reference, adopted by the United Nations General Assembly in November 2024, reflect the needs of developing countries. For instance, critical issues affecting developing countries such as illicit financial flows are now included in the global agenda. The position paper has therefore contributed to the correction of historical imbalances and the development of binding rules that are truly inclusive and representative of both Global North and Global South countries. It also enhanced the voices within developing countries during the negotiations.



Enabling Civic Space

Pre-Publication Review of an Investigation on Environmental Pollution

Situation

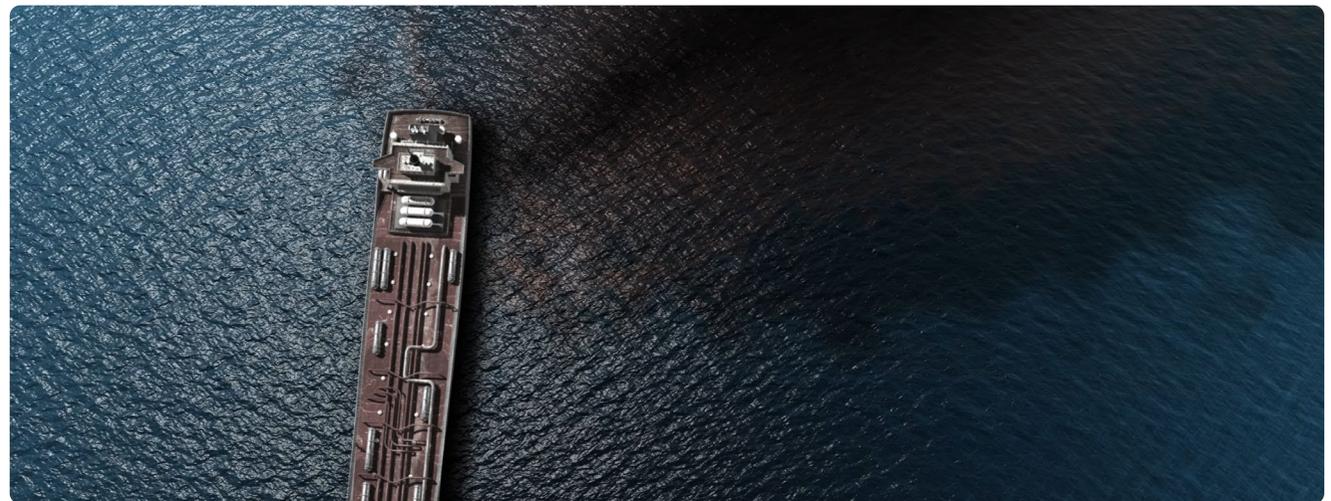
In the past few years, the number of dark vessels carrying illegal goods such as sanctioned crude oil has been increasing in international waters. These ships, which are engaged in dark activities, have obscure ownership structures, often lack international certification and Western insurance, and their shipping practices flout international maritime standards. As a result, they can cause considerable security breach and harm to the ocean without being held accountable. Journalists from Source Material and other investigators wrote an article exposing the oil trade carried out by these dark vessels, which has been instrumental in aiding Russia's war efforts. They used satellite footage to identify dark fleet tankers that have discharged oil in the sea, which has caused marine pollution. Continuation of this trade using dark vessels poses considerable risk of an environmental catastrophe. Source Material sought ILP's assistance in conducting a publication review of its investigative article to minimise the risk of a defamation suit being filed against them.

ILP's Action

ILP's volunteer lawyers reviewed the article prior to its publication to address legal concerns and issues that might arise from the results of the investigation being published. The lawyers also provided legal advice on international legal frameworks and mechanisms that may apply to the investigative article.

Impact

The journalists were able to publish the article with fewer legal risks after the publication review was conducted. As a result, they were able to shine light on an overlooked, but important issue on the dangers of dark vessels. The published article encourages governments, particularly those in the Global North, to act and apprehend these dark vessels. Steps taken to prevent the operation of these dark fleets will help prevent the catastrophic environmental damage caused by oil spills.



Enabling Civic Space

Litigation Support against SLAPP Suits

Situation

Strategic Litigation Against Public Participation (SLAPP) actions are deployed as an intimidation tool by powerful corporations. The inequality of resources for those defending themselves against a legal challenge leads to the suppression of discussion and enforcement action. ILP's lawyers continue to fight for society's right to information so that wrongdoers can be held to account. In 2023, an artist named ODEE, published an artwork called "We're Sorry", which directly addresses the unethical practices of the Icelandic fishing giant Samherji. Samherji was implicated in the infamous "Fishrot" scandal, relating to bribery, corruption and exploitation in Namibia. The artwork featured an apology which took full responsibility for Samherji's alleged criminality in Namibia, pledged full cooperation with investigating authorities, and promised to return illicitly acquired profits to the nation. Media outlets subsequently sought responses from Samherji, which issued its own press

release disavowing the apology, and filed a claim against ODEE in the UK courts for trademark infringement, malicious falsehood and associated damages, outside his country of residence. Samherji has been engaged in a multi-year campaign of intimidation against the whistleblower who revealed the corruption allegations, journalists, and civil society to avoid scrutiny.

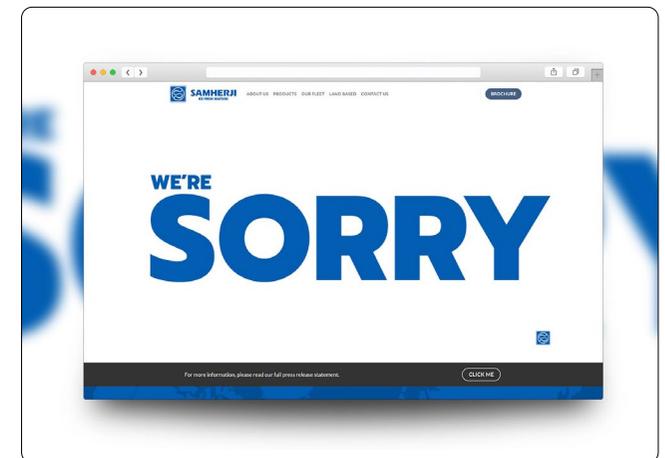
ILP's Action

ILP urgently mobilised defence lawyers to represent ODEE so that his artwork detailing the severe human, societal and economic impact of the corporation's alleged activities can continue to stimulate public discourse, particularly while authorities in Namibia and Iceland are investigating bribery and tax evasion.

Impact

So far, ILP's lawyers have been successful in securing a judgment to reduce and postpone

financial damages of hundreds of thousands of pounds sought by the Samherji and filed an appeal to the claim. The artwork has received coverage from hundreds of news outlets worldwide and continues to spark active debate on social media. This ruling has profound implications for freedom of expression, particularly regarding the ability of artists, journalists, and activists to critique corporate wrongdoing. If allowed to stand, it risks setting a dangerous precedent that may deter public debate and chill creative expression worldwide.



Enabling Civic Space

Supporting environmental defenders in Zimbabwe

Situation

Zimbabwean human rights defenders and anti-corruption lawyers advocating for communities suffering the consequences of environmental corruption are facing increasing threats and harassment. In Redcliff, Zimbabwe, an environmental and human rights crisis has arisen stemming from severe dust pollution caused by a cement manufacturer. The affected community continues to experience significant health issues, including silicosis and other respiratory diseases, due to prolonged exposure to hazardous dust emissions, as well as environmental degradation. There is no cure for silicosis, which takes a minimum of 5-10 years to manifest. The community have commenced public interest litigation, impacting hundreds of Zimbabwean residents, invoking the constitutional right to a safe and healthy environment and highlighting the company's non-compliance with environmental pollution laws, leading to severe and fatal consequences for the local community. However, community representatives have faced aggressive

intimidation and harassment to pressure them to drop their demands.

ILP's Action

Through its network of legal experts, ILP assisted the Anti-Corruption Trust of Southern Africa (ACT-SA) to mobilise local and legal support through significant media and radio coverage, helping the community to enforce their legal rights. ILP helped ACT-SA file an injunction at the High Court in Zimbabwe to compel the cement manufacturer to take immediate measures to suppress dust emissions for the benefit of the concerned local communities. ILP also shared legal strategies on navigating protective measures that ensure the safety of environmental defenders, including documenting and publicising threats of violence and intimidation, and using the evidence to facilitate litigation and advocacy efforts.

Impact

ILP's support in advising effective legal strategies to address the recurring threats

and attempts to silence community representatives empowered the affected local residents to seek justice and hold the company accountable for its actions, providing them with a voice and a means to address their grievances. Securing protective measures for environmental defenders, anti-corruption campaigners and lawyers in Zimbabwe, including the injunction filed before the High Court in Zimbabwe, will help reduce the threats and harassment they face, allowing them to continue their advocacy work without fear. Successful legal action against the cement manufacturer will mitigate the adverse health impact caused by its operations, ultimately contributing to the improved overall well-being of the community.



Testimonials from Our Partners

“The International Lawyers Project has been an invaluable partner to the Energy for Growth Hub’s PPA Transparency Project. By facilitating the procurement of pro bono legal services, they have significantly contributed to our mission of improving transparency and accountability in power purchase agreements. Their expertise and support have enabled us to provide tailored training and capacity-building programs for electricity sector regulators in Malawi, Zambia and Ghana, empowering them to better understand, draft, and negotiate PPAs. We deeply value ILP’s commitment to driving impactful change in the energy sector.”

Rushaiya Ibrahim-Tanko, Energy for Growth Hub

“ILP’s work is transformative for small NGOs like us who have big ambitions but very limited resources. By connecting us with world-class lawyers who generously share their expertise and experience pro bono, ILP has unlocked new opportunities for us that simply would not have been possible without their support. Their impressive professional networks and strategic vision for using the law as a tool for

social change make ILP a deeply valued partner for civil society organisations. Our collaboration with them on a range of cases has undoubtedly strengthened our voice and enhanced our impact in fighting to end impunity for corruption.”

Helen Taylor, Spotlight on Corruption

“As a budding policy think tank in the fiscal policy and green economy space, Green Tax Youth Africa (GTYA) owes immense gratitude to the International Lawyers Project (ILP) for their unwavering pro bono legal and research support. ILP has been a true backbone to our work, enabling us to navigate complex policy terrains with clarity and confidence. Their dedication has empowered us to grow and make meaningful strides in advancing equitable fiscal policies for a sustainable future.”

Nii Addo, Executive Director, Green Tax Youth Africa

“International Lawyers Project has worked with us on a number of projects to advance environmental justice. They have been a reliable partner that provides timely support on crucial issues, and they have assisted us in achieving our mandate. Through the impactful

work that they have done, we have been able to ensure transparency and accountability in natural resource governance. We are thankful for their continued support.”

Charles Mwangi, PACJA

“The International Lawyers Project has played a key role in supporting the work of the UNCAC Coalition’s Working Group on Environmental Crime and Corruption. ILP carried out invaluable research and analysis to help the Working Group develop concrete policy recommendations to address the linkages between corruption, organized crime, and climate change and show why these policy reforms are needed. The Working Group has used the research and analysis to develop discussion papers, policy briefs and presentations for global conferences, supporting our efforts to advance action on these issues at the UNCAC and other multilateral fora. We appreciated ILP’s ability to provide excellent analysis in a very timely and efficient manner so that we could take advantage of important advocacy opportunities.”

Corinna Gilfillan, UNCAC Coalition

“For too long, justice has been a luxury for the privileged. But on the Maasai lands in Kenya, ILP has helped us challenge historical injustices and confront powerful interests that seek to displace and exploit our people. Through pro bono legal support, policy advocacy, and community capacity-building, ILP has turned marginalised communities into effective advocates, empowered villages like Ormara and Namuncha to secure courtroom victories and supported Kedong’s historic appeal to the African Commission. This partnership extends far beyond legal support; it’s about empowerment, dignity and equity - building an inclusive future where everyone has a rightful seat at the table.”

Jackson Shaa, Executive Director of Narasha Community Development Group

“The legal support and expertise provided by ILP has been transformative. Their guidance during my ongoing litigation involving corporate accountability and freedom of expression has been nothing short of essential. ILP’s ability to navigate the intersection of legal frameworks has empowered me to continue my anti-corruption campaign work with confidence. Their network of specialists and targeted resources has not only strengthened my position but has also highlighted the broader societal

importance of the case. I am deeply grateful for their dedication and expertise, which have allowed me to focus on the impact of my work while navigating complex legal challenges.” **ODEE**

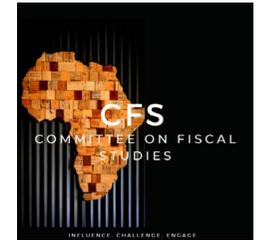
“The partnership between People’s Planet Project and ILP has been transformative in empowering frontline communities with tools for justice. By combining ILP’s expertise in human rights and legal frameworks with our evidence-based storytelling methodology, we are co-creating a practical toolkit that bridges the gap between storytelling and local litigation. This collaboration equips Indigenous leaders and communities to document and present their lived realities as compelling evidence in courtrooms and advocacy spaces. Together, we are fostering a rights-based approach that amplifies marginalized voices and strengthens grassroots capacity to combat environmental and social injustices. Our shared mission reinforces the critical role of community-led storytelling in securing long-term systemic change.” **Abdel Mandili, Executive Director, Peoples Planet Project**

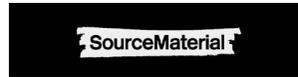
“Year after year, we are privileged to have the opportunity to work with such an incredible organization as the International

Lawyers Project. They have a vital role in supporting our research and knowledge-sharing efforts on a variety of issues, including the legal standing and redress of victims of corruption and provisions regarding sexual corruption. Their expertise has also enriched workshops within our network, particularly on sanctions. ILP is a cornerstone of legal expertise for our organization and our whole network.” **Betina Pastelnik, Head of Operations and Working Groups, UNCAC Coalition**

“The Tanzania Public Bar Association extends its sincere gratitude to the International Lawyers Project (ILP) for their generous commitment to supporting the professional development of Tanzanian legal practitioners. We deeply appreciate ILP’s readiness to provide critical training in emerging areas such as the taxation of the digital economy, an issue of growing importance in today’s legal landscape. This collaboration enhances the capacity of our legal community to adapt to new challenges, and we eagerly look forward to continuing our partnership with ILP in strengthening the skills and knowledge of legal professionals across Tanzania.” **Amedeus Shayo, President of the Tanzania Public Bar Association**

Some of Our Partners





Reference and Administrative Details

Trustees

Bronwen Manby (Chair)
Nicola Dodero (Treasurer) (resigned 11 September 2024)
Nathan Muruganandan (Treasurer) (appointed 5 June 2024)
Helen Ali (appointed 11 September 2024)
Hannah Ambrose
Jason Braganza
Jeremie Gilbert
Susan Hazledine
Nnedinma Ifudu Nweke
Satya Jeremie
Phillipa McKenzie (resigned 11 September 2024)
Abimbola Olowofoyeku
Anne Richardson

Registered Office

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

Charity Number

1114502

Company Number

05581685

Independent Examiner

Romero Tayong FCCA





Trustees' Report

(including Directors' Report) for
the year ended 31 December 2024

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 2024. 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 29.

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 Executive Director, Lucy Claridge, leads the Charity’s activities, supported by five programme staff, an operations manager and a number of legal fellows. In 2024, the Charity’s Legal Fellowship scheme, which had consisted of four to five volunteer legal fellows on four-month placements, was developed into paid 12-month fellowships, with two legal fellows in post for the period 1 September 2024- 31 August 2025. The team is further supported by a part-time bookkeeper and two fundraising consultants.

The Charity’s Treasurer, Nicola Doderò, resigned in Q3 2024 and was replaced by Nathan Muruganandan, who was appointed as a trustee in Q2 2024, enabling a comprehensive handover from outgoing to incoming Treasurer. The Charity appointed Helen Ali as a new Trustee in Q3 2024, following Philippa McKenzie’s resignation on the same date. 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 staff team.

Having undertaken a thorough review of ILP’s Articles of Association during 2023, the Trustees and Executive Director submitted an amended version to the Charity Commission which was approved and adopted on 11 April 2024. The new Articles of Association improved the provisions for Trustee appointment, creating a maximum term, and

revised the Objects to reflect those whom the Charity serves. The Trustees also adopted a policy on Trustee appointment.

Following the adoption of the Charity's 2024-26 Strategy in Q4 2023, the Charity published the Strategy as a professionally designed, external facing document in Q1 2024, to support fundraising efforts. Complementary amendments were also made to the Charity's website to align it with the new strategy. A Fundraising Strategy for 2024 and beyond was prepared and discussed in Q2 2024, to enable the Charity to deliver against the 2024-2026 strategy.

The Charity continued its review of the Charity's policies and approved a range of new and updated policies in 2024, including Equity, Diversity and Inclusion, Travel, Expense Reimbursement, Family Leave, Staff Wellbeing, Disciplinary, Grievance, External Complaints, Whistleblowing, Code of Ethics, Safeguarding, Fiscal, Investment, Anti-Money Laundering and Bribery, Procurement, and Fundraising. Charity staff received in depth training on the new Equity, Diversity and Inclusion Policy together with refresher training on many of the other policies. The Charity completed its IT migration from Google Workspace to Microsoft 365 in Q1 2024 and continued to

engage the support of external IT support services in 2024 to maintain an appropriate level of IT security.

Donors

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

- A&O Shearman LLP
- Akin Gump Strauss Hauer & Feld LLP
- Allen & Overy LLP
- Ashurst LLP
- Bryan Cave Leighton Paisner LLP
- Davis Polk & Wardell LLP
- Environmental Funders Network
- Global Commons Alliance
- Herbert Smith Freehills LLP
- Hogan Lovells LLP
- Japan International Cooperation Agency
- Joffe Charitable Trust
- Joseph Rowntree Charitable Trust
- Luminare Foundation
- National Endowment for Democracy
- Open Society Foundations
- Orrick, Herrington & Sutcliffe LLP
- Polden-Puckham Charitable Foundation
- ROLE UK
- Ropes & Gray LLP
- Simmons & Simmons LLP
- TRAFFIC

- Transparency International
- Waterloo Foundation

Financial Review

Income for the year from donations and investments was £638,997 (2023: £556,593). The significant increase in income is due to successful scaling in the Charity's partnerships and projects. Expenditure was £622,317 (2023: £430,920). 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 38.

Reserves

Total reserves as of 31 December 2024 are £373,477 (2023: £356,797) of which £32,904 (2023: £24,032) is restricted and £340,574 (2023: £332,765) 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 2025 operational expenditure (£248,576) for its long-term sustainability and to ensure we continue to serve our partners and other beneficiaries. Reserves are held in an interest-bearing savings account.

Future Plans

In 2024, the Charity renewed its Fundraising Strategy, in line with the Charity's updated 2024-2026 Strategy, with the aim of further diversifying our funding base. Fundraising efforts will continue to place a particular emphasis on multi-year, unrestricted donor-giving to ensure greater financial stability and allow for further investment in operations and overheads, communications, and programme staffing. This will include a 20th anniversary event with key partners to showcase our impact, and the development of a dedicated communications strategy for the Charity.

The Charity is in the process of developing a case management and donor relationship

database, which will track, record, monitor and evaluate the impact of our extensive caseload, and also capture all current grant and donor information and fundraising prospects. It is envisaged that this will be completed by Q1 2025, with transfer of all data, training and rollout across the organisation to take place in Q2.

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 and regular review 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 2024 related primarily to operational issues such as fundraising and finance. 2024 saw a change in the Charity's book-keeping arrangements due to our previous book-keeper retiring, with some financial administration being brought in-house and new book-keepers being identified for the preparation of monthly financial statements. Funding risks continue to be addressed through the Board's regular review of the fundraising strategy, with fundraising success lasting into 2024, as the Charity diversifies its donor base and increases its multi-year funding partners. Increasing multi-year funding remains a key priority in 2025 and beyond.

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 2024 (£638,997) was on target with the 2024 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 2024 was in excess of reserves (£452,841).

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 information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

This report was approved by the Board on 7 April 2025 and signed on its behalf, by:



Dr. Bronwen Manby

Chair of the Board of Trustees on behalf of the board



Independent Examiner's Report

to the Trustees of International Lawyers Project

I report on the financial statements of **International Lawyers Project** for the year ended **31 December 2024**.

Respective Responsibilities of Trustees and Examiner

The trustees are responsible for the preparation of the accounts in accordance with applicable charity law and regulations. 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 appropriate.

As an independent examiner, I am qualified to undertake this examination by virtue of my membership in the **Association of Chartered Certified Accountants (ACCA)**, which is a recognized professional body as required under the regulations.

It is my responsibility to:

- Examine the accounts under **section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)**.

- Follow the procedures set out in the **general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act**.
- State whether any matters have come to my attention that need to be reported.

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 compliance with **Regulation 11 of the Charities Accounts (Scotland) Regulations 2006**. An independent examination involves:

- Reviewing the accounting records kept by the charity.
- Comparing the accounts presented with those records.
- Considering any unusual items or disclosures in the accounts.
- Seeking explanations from the trustees regarding such matters.

The procedures undertaken do not provide all the evidence required in an audit, and therefore, I do not express an **audit opinion** on whether the accounts present a **'true and fair view'**. My report is limited to the specific matters set out in the statement below.

Independent Examiner's Statement

I have completed my examination. Based on the work undertaken, no material matters have come to my attention which give me cause to believe that in any material respect:

1. Accounting records have not been kept in accordance with **section 130 of the 2011 Act**; or
2. The accounts do not accord with the accounting 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**, except for any requirement that the accounts provide a **true and fair view**, which falls outside the scope of an independent examination.

I have found no other matters that should be brought to attention in this report in order to ensure a proper understanding of the financial statements.



Romero Tayong FCCA
Membership No: 0922393
Reading, United Kingdom
7 April 2025



Financial Statements

Statement of Financial activities (Incorporating the Income and Expenditure Accounts) 31 December 2024

		2024	2024	2024	2023	2023	2023
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Incoming Resources							
Donations and legacies	3	424,359	213,283	637,642	377,720	178,873	556,593
Investment income and interest		1,355		1,355	0		0
Total Income		425,714	213,283	638,997	377,720	178,873	556,593
Expenditure							
Cost of raising funds	4	(72,299)		(72,299)	(44,748)		(44,748)
Expenditure on Charitable activities	5&11	(345,607)	(204,411)	(550,018)	(210,854)	(175,318)	(386,172)
Total Expenditure		(417,906)	(204,411)	(622,317)	(255,602)	(175,318)	(430,920)
Net incoming/expenditure for the year		7,808	8,871	16,680	122,118	3,555	125,673
Funds brought forward	12	332,765	24,032	356,798	210,647	20,477	231,125
Transfer between funds							
Funds Carried Forward		340,574	32,904	373,478	332,765	24,032	356,798

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 41 to 48 form part of these financial statements.

Balance Sheet as at 31 December 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	8	3,512	4,133
Intangible Assets		0	0
		3,512	4,133
Current Assets			
Other debtors & prepayments	9	51,516	5,147
Cash at bank and in hand		452,841	360,752
		504,357	365,899
Creditors:	10		
Amounts falling due within one year		(134,392)	(13,235)
Net Current Assets/(Liabilities)		369,965	352,664
Total Assets Less Current Liabilities		373,478	356,797
Accumulated Funds			
Unrestricted Funds	12	340,574	332,765
Restricted Funds	11	32,904	24,032
		373,478	356,797

For the year ended 31 December 2024 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 7 April 2025



Dr Bronwen Manby

Statement of Cash Flows

	2024 £	2023 £
Surplus (deficit) from operating activities	16,680	125,673
Fixed assets written off	0	0
Depreciation	1,419	208
Interest Receivable	(1,355)	0
Decrease (Increase) in receivables	(46,369)	7,608
Increase (Decrease) in payables	121,157	9,005
Net Cash Generated from operating activities	91,532	142,494
Investing Activities		
Interest Received	1,355	0
Purchase of Fixed Assets	(798)	(4,341)
Net Cash inflow and increase in cash	557	(4,341)
Cash and cash equivalents at beginning of year	360,752	222,599
Cash and cash equivalents at end of year	452,841	360,752
Analysis of cash and cash equivalent		
Cash in hand and at bank	452,841	360,752
Total cash and cash equivalent	452,841	360,752

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

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2024

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 2023) 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 2024.

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.

Company status

The Charity is a company limited by guarantee. The members of the company are the Members named on page 29. 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 2024 on page 40.

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 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. Two employees in the current period had emoluments in excess of £60,000 (2023: one).

	2024 £	2023 £
Wages and Salaries	266,563	185,612
National Insurance Costs	25,465	16,571
Pension Costs	14,439	10,769
	306,467	212,952

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

	2024 No.	2023 No.
Executive Director	1.00	1.00
Programme Director	1.50	2.00
Programme Officer	1.00	1.00
Office Manager	1.00	0.60
Legal Fellow	0.40	
	4.90	4.60

3. Donations

	2024 £	2023 £
Unrestricted funds		
Donations in Kind	126,422	30,000
Voluntary Donations	297,937	347,720
Restricted funds		
Voluntary Donations	213,283	178,873
	637,642	556,593

Unrestricted Donations consists of a gift of office space to the value of £30,000 (2023: £30,000) by Herbert Smith Freehills LLP; CRM consultancy to the value of £94,922 by Simmons & Simmons LLP; employee pension advice to the value of £1,500 by Herbert Smith Freehills LLP.

4. Cost of Raising Funds

	2024 £	2023 £
Fundraising costs: 20% of Programme Officers, £47,448 (2023: £23,164), payments to external fundraiser £16,853 (2023: £13,408) and £7,998, being 20% of overheads (2023: £8,176).	72,299	44,748

5. Expenditure

	2024 Direct Projects Costs £	2024 Staff Costs £	2024 Other costs £	2024 Total £	2023 Direct Projects Costs £	2023 Staff Costs £	2023 Other costs £	2023 Total £
Restricted Funds								
Charitable activities								
JICA	7,053	39,210	10,879	57,142				
NED/AFRODAD	0	13,008	0	13,008	0	9,998	0	9,998
OSF 2 Research	0	0	0	0	24,318	39,397	0	63,714
OSF/REDRESS	0	61,738	0	61,738	9,344	62,364	10,397	82,105
OSF Spotlight		500		500				
TRAFFIC		0	0	0		1,584	0	1,584
ROLE UK	23,763	24,557	0	48,320	0	13,833	18	13,851
Transparency International		6,700	0	6,700	0	4,066	0	4,066
Kenya Forest	14,122	0	0	14,122	0	0	0	0
EFN Zimbabwe	1,250			1,250				
University of Nairobi		1,631	0	1,631		0	0	0
	46,188	147,344	10,879	204,411	33,661	131,242	10,415	175,318
Unrestricted Funds	2,227	207,369	136,012	345,608		164,397	46,457	210,854
Expenditure on Charitable Activities	48,415	354,713	146,906	550,033	33,661	295,639	56,871	386,172
Cost of raising funds		64,301	7,998	72,299		36,572	8,176	44,748
	0	64,301	7,998	72,299	0	36,572	8,176	44,748
Total Expenditure	48,400	419,013	165,783	622,317	33,661	332,211	56,871	430,920

6. Governance costs

	2024 £	2023 £
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 2024	8,523
Additions	798
Written Off	
As at 31 December 2024	9,321
Depreciation	
As at 1 January 2024	4,390
Provided for the year	1,419
Written Off	
As at 31 December 2024	5,809
Net Book Value @31 December 2024	3,512
Net Book Value @ 31 December 2023	4,133

9. Other Debtors

	2024 £	2024 £
Prepayments	0	0
Accrued Revenue	51,516	5,147
	51,516	5,147

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
HMRC	7,373	7,836
Pension contributions	2,072	1,529
Trade Creditors	1,320	3,419
Accrued Expenses	1,241	300
Deferred Revenue	122,386	
	134,392	13,084

11. Restricted Funds

All income reflects sums promised and either received in 2024 or due in 2024 but attributable to 2024 work; all expenditure occurred in 2024.

	2024 Income £	2024 Expenditure £	2024 Transfers £	2024 At 31 Dec £	2023 Income £	2023 Expenditure £	2023 At 31 Dec £
Charitable activities							
JICA	57,142	57,142		(0)			
NED/AFRODAD	11,085	13,008		(0)	11,920	9,998	1,922
OSF 2 Research	0	0		(0)	63,714	63,714	(0)
OSF/REDRESS	61,738	61,738		(0)	82,105	82,105	(0)
OSF Spotlight	27,050	500		26,550			
TRAFFIC	0	0		0	1,584	1,584	0
Role UK	48,319	48,320		0	13,852	13,851	1
Transparency International	6,700	6,700		(0)	4,066	4,066	(0)
Kenya Forest	0	14,122		6,355		0	20,477
EFN Zimbabwe	1,250	1,250		0			
University of Nairobi	0	1,632		(0)	1,632	0	1,632
	213,283	204,411	0	32,904	178,873	175,318	24,031

12. Analysis of Net Assets Between Funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31st December 2024 are represented by			
Fixed Assets	3,512		3,512
Current Assets	471,454	32,903	504,357
Current Liabilities	(100,579)	(33,813)	(134,392)
Total Net Assets	374,387	910	373,478

	Unrestricted £	Restricted £	Total £
Fund balances at 31st December 2023 are represented by			
Fixed Assets	4,133		4,133
Current Assets	341,868	24,031	365,899
Current Liabilities	(13,235)		(13,235)
Total Net Assets	329,210	27,587	356,797

13. Related Party Disclosures

There were no related party transactions during the year.

14. Major Donors

	2024	2023
Akin Gump Strauss Hauer & Field LLP	10,000	7,500
Allen & Overy LLP	5,000	5,000
A&O Shearman LLP	9,000	
Herbert Smith Freehills LLP	10,000	10,000
Hogan Lovells LLP	6,000	5,000
James Thornton	25,000	25,000
Japan International Cooperation Agency	55,807	
Joseph Rowntree Charitable Trust	50,000	42,544
Luminate Foundation	69,832	80,829
Open Society Foundations	88,787	282,152
National Endowment for Democracy	11,085	11,920
Polden-Puckham Charitable Foundation		20,000
Rockefeller Philanthropy Advisors	39,450	
ROLE UK	48,319	13,852
Ropes & Gray LLP	17,860	
Transparency International	6,700	
Waterloo Foundation	29,167	



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