Company number: 2097222 Charity number: 327421

Article 19

Report and Financial Statements

31 December 2013



auditors and advisors

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Reference and administrative details

or the year ended 31 December 2013				
Company number	2097222			
Charity number	327421			
Registered office and	Free Word Centre			
operational address	60 Farringdon Road			
	London			
	EC1R 3GA			
Trustees	Trustees, who are also director to the date of this report were	ors under company law, who served during the year and up as follows:		
	Catherine Smadja	Chair		
6	Nigel Saxby-Soffe	Treasurer		
	Galina Arapova			
	Lydia Cacho			
	Evan Harris			
	Liz Kennedy	Resigned December 2013		
	Malak Popovic			
	Paddy Coulter	Appointed December 2013		
	Kamel Labidi	Appointed July 2013		
	Jennifer Robinson	Appointed July 2013		
Secretary	Thomas Hughes			
Principal staff	Thomas Hughes	Executive Director		
Bankers	Barclays Bank PLC			
	Hanover Square			
	8/9 Hanover Square			
	London			
	W1A 4ZW			
	CAF Bank LTD			
2 ⁴	25 King Hill Avenue King Hill			
	West Malling			
	Kent			
	ME19 4JQ			
Solicitors	DLA Piper UK LLP			
	3 Noble Street			
	London			
	EC2V 7EE			
Auditors	Sayer Vincent LLP			
	Chartered accountants and re	egistered auditors		
	8 Angel Gate			
	City Road			
	London			
	EC1V 2SJ			
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Report of the trustees

For the year ended 31 December 2013

LETTER FROM THE CHAIR

2013 was to be a key year for Article 19, with a very active board enabling robust governance, a strong network of donors providing significant funding and regional offices starting to become both more autonomous and more responsive to collaboration within Article 19, Article 19 faced the challenge which always comes with new leadership.

Dr. Agnes Callamard, the architect of ARTICLE 19's global expansion, left the organisation to lead the Global Freedom of Expression Initiative at Columbia University. To replace her was not an easy task, but the appointment of Thomas Hughes was a great success.

In his first year, Thomas has already made his mark on the organisation. He has strengthened the move to a global but closely associated family of offices, working tirelessly to develop policies and set principles recognised internationally but able to impact locally. Supported by the London-based headquarters, our offices in Bangladesh, Brazil, Kenya, Mexico and Senegal, as well as Myanmar, Tunisia and the United States, promote freedom of information and freedom of expression as a tool to empower individuals and communities, giving them a route to claim and benefit from other human rights.

Although every year we can note progress and celebrate successes, each year also comes with new threats and challenges.

Amongst those challenges, Edward Snowden's revelations on the extensive and intrusive nature of government surveillance make real the threat to freedom of expression (FoE) and information already experienced in countries such as Mexico or Russia, of a perverted use of the internet and social networks to chase and attack human rights activists, or political opponents. At the same time, under the guise of legitimate "antiterrorist or anti-paedophile activities" many governments, including those of democratic countries, create new restrictions online or increase their rights to access or keep track of private information.

Article 19 will continue to play a very active role in the advocacy on freedom of expression and digital technologies, including issues such as Internet governance, blocking and filtering or intermediary liability. We will also intensify our work on freedom of expression in the context of protests (both online and offline), at the international level developing standard-setting principles and advocacy, and nationally, whether related to the exorbitant World Cup financial outlays in Brazil, poor working conditions in Bangladeshi garment factories, or the destruction of public space in Turkey.

But of course, there is reason for optimism. There has been an increase in government statements, particularly from northern governments, committing to protection of "civic space", strengthening mechanisms for protection of freedom of association and assembly in the United Nations, and recognition of the importance of public participation in political processes and civic engagement at all levels.

The Rabat Plan of Action (on the prohibition of advocacy of national, racial or religious hatred that constitutes incitement to discrimination, hostility or violence), developed within the initiative of the Office of the High Commissioner for Human Rights, has been welcomed and positively referenced in a number of places.

Report of the trustees

For the year ended 31 December 2013

The Report of the High-Level Panel of Eminent Persons on the Post-2015 Development Agenda - A New Global Partnership: Eradicate Poverty and Transform Economies through Sustainable Development – includes calls for the new Post-2015 sustainable development goals to include "peace building and effective, open and accountable institutions for all". This is a strong endorsement of ARTICLE 19's work as we have been in the vanguard advocating for a position linking transparency and development. At the national level, Morocco, Tunisia and Kenya are considering the adoption of dedicated access to information laws.

Much done, much still to do.

Thanks to their hard, delivery-focused work, Article 19's staff and collaborators, all over the world, made a real difference to the lives of many people. They are very well set to continue to do so in 2014.

Sincerely

Catherine Smadja Chair, ARTICLE 19

July 2014

Report of the trustees

For the year ended 31 December 2013

The Trustees, who act as the Directors of the Company for the purposes of the Companies Acts, and trustees for charity law purposes, submit their annual report and the financial statements of ARTICLE 19 for the year. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

About ARTICLE 19 and its approach

Governing Document

ARTICLE 19 is a charitable company limited by guarantee (no 2097222). It was set up by a Memorandum of Association on 5 February 1987. Its Memorandum and Articles of Association were amended by a special resolution in July 2013, pending Charity Commission Approval. ARTICLE 19 was registered as a charity on 7 January 1987 (registered charity number 327421).

Objectives and Activities

ARTICLE 19's objectives are to educate the public and protect freedom of expression, access to information and related rights, throughout the world, particularly as defined in ARTICLE 19 of the Universal Declaration of Human Rights and in international and regional human rights law. It fights for all hostages of censorship, defends dissenting voices that have been muzzled, and educates against laws and practices that silence.

ARTICLE 19 believes that all people have the right to freedom of expression and access to information, and that the full enjoyment of this right is the most potent force to achieve individual freedoms, strengthen democracy, and preempt repression, conflict, war and genocide.

The activities currently carried out for the public benefit by the charity and to make freedom of expression a reality all over the world can be broadly categorised as follows. ARTICLE 19:

- Champions freedom of expression and information, as a fundamental human right that is also central to the protection of other rights.
- Monitors, researches, publishes, campaigns, sets standards and provides information to courts on behalf of freedom of expression wherever it is threatened.
- Provides expertise on international human rights standards that protects the right to speak and right to know in countries emerging from conflict, war and genocide or repression.
- Works to safeguard media pluralism, independence and diversity of views.
- Provides legal and professional training and mentoring to national actors, including non-governmental
 organisations (NGOs), judges and lawyers, journalists, media owners, public officials and parliamentarians.
- Promotes the right to know of poorer communities to ensure transparency and strengthen citizens' participation.

In setting ARTICLE 19's programme each year, ARTICLE 19 has regard to the Charity Commission's general guidance on public benefit. The Trustees review the programmes undertaken by ARTICLE 19 to ensure that they fall within ARTICLE 19's charitable objects and aims.

ARTICLE 19 works to achieve its charitable objectives in two ways:

(1) through direct delivery especially in relation to work in areas where it has its own staff; and

(2) through financial and capacity support to ARTICLE 19's partner organisations.

Work carried out by partner organisations is especially useful in jurisdictions where ARTICLE 19 has no established infrastructure for managing staff and operations or where partners provide knowledge and skills that complement ARTICLE 19's own international comparative perspective. Partnership also assists in maximising the number of

Report of the trustees

For the year ended 31 December 2013

beneficiaries reached. In turn, partnership has both defined and strengthened ARTICLE 19's effectiveness and legitimacy.

Board of Trustees

The Trustees of ARTICLE 19 meet regularly to retain effective control over the organisation and to monitor the work of the Executive Director. The Trustees meet at least twice a year to provide financial, strategic and policy oversight and to assess and manage corporate risks. The Finance & General Purposes Committee (FGPC), a committee of the Board of Trustees, meets more frequently to carry out functions delegated to it by the Board in relation to ARTICLE 19's operations.

There were 10 Trustees in 2013:

- Galina Arapova, Director, Senior Media Lawyer, Mass Media Defence Centre, Russia
- Lydia Cacho, journalist, Mexico; Steering Committee Member, Campana Global por la libertad de expression A19
- Paddy Coulter, Director, Oxford Global Media, UK (appointed in December 2013)
- Evan Harris, free speech campaigner, UK;
- Liz Kennedy, human resources adviser, UK; (resigned December 2013)
- Kamel Labidi, journalist, Tunisia; (appointed in July 2013)
- Malak Poppovic, Senior Advisor, Conectas Direitos Humanos, Brasil; Board Member, Artigo 19 Brasil
- Jennifer Robinson, Director of Legal Advocacy, Bertha Foundation, UK (appointed July 2013)
- Catherine Smadja, Director of Special Projects, Policy and Strategy, BBC, UK; Chair of ARTICLE 19
- Nigel Saxby-Soffe, retired finance director, UK; Treasurer of ARTICLE 19

The Operations Committee had three members as of December 2013: Catherine Smadja, Nigel Saxby-Soffe, and Liz Kennedy. Upon her resignation, Paddy Coulter joined the committee.

Selection and appointment of Trustees

New Trustees are first nominated and recommended by existing members. Their CVs are circulated, and the nominating member meets with the prospective Trustees. Trustees will then vote to appoint a new Trustee. New Trustees are confirmed at the Annual General Meeting of ARTICLE 19.

Induction and training of Trustees

On appointment, UK Trustees meet with the Chair, the Executive Director and staff members as part of an induction programme; they receive key ARTICLE 19 organisational and programmatic documents. For non-UK based Trustees the induction programme is held at the time of a Board meeting. Trustees are provided with an ARTICLE 19 email address and are added to internal distribution lists, enabling them to be fully aware of, and contribute to, the work done by the organisation as they think fit.

Structure of the Organisation

ARTICLE 19 has its own structure and organisation under active review, seeking to ensure that its institutional arrangements are best suited to the effective achievement of its objectives and performance of its work. The international and regional nature of ARTICLE 19's work means the organisation must carefully evaluate the most appropriate arrangements to put in place to serve the interests and needs of ARTICLE 19, seeking to ensure compliance with local requirements and laws.

ARTICLE 19's International Office (based in London) hosts ARTICLE 19 international support programmes (including Law and Policy; Media and Communication; and Operations) as well as regional programmes (Europe, Asia and Middle East), directly manages two local offices (in Tunisia and Myanmar) and provides financial, operational and fund raising

Report of the trustees

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support to ARTICLE 19 Affiliate Members established in Mexico, Brazil, Bangladesh, Senegal, the USA and Kenya: Campaña Global por la libertad de expression, A19 (ARTICLE 19 Mexico), ARTIGO 19 Brasil (ARTICLE 19 Brasil), ARTICLE 19 Bangladesh, ARTICLE 19 West Africa, ARTICLE 19, Inc., and ARTICLE 19 East Africa (ARTICLE 19 Kenya).

ARTICLE 19 Mexico has not been included in ARTICLE 19's financial statements, due to its high level of constitutional and financial independence.

Representatives of the Board or Steering Committee of ARTICLE 19 Brasil and ARTICLE 19 Mexico are members of the Board of ARTICLE 19. ARTICLE 19 adopted a new organisational Constitution in 2012which mandates cross appointments from the International Board to the Boards or Steering Committees of Affiliate Members, where these exist. These appointments will be completed in 2014.

ARTICLE 19 Inc, a charitable enterprise incorporated in Delaware, has been established to assist in relation to fund raising in the United States and the development of ARTICLE 19's work.

The structural arrangements are intended to enable the development and delivery of ARTICLE 19 projects, programmes, strategies and vision across the world. ARTICLE 19's culture of openness and dialogue encourages and enables cross-function learning and the exchange of knowledge across all ARTICLE 19 offices.

Risk Review

The top 3 risks for ARTICLE 19 are as follows:

1. Security of ARTICLE 19 staff:

The politically sensitive nature of its work, coupled with the difficult places in which ARTICLE 19 works, generates very real risks to staff safety. For example, ARTICLE 19's largest regional presence is in Central America, based in Mexico City, where the constant threats against the lives of journalists and those who support freedom of information are well known. To counter this risk, ARTICLE 19 has developed location-specific security protocols in the highest-risk areas and requires staff to produce a safety and security plan when traveling to a higher-risk location.

2. Funding:

The organisation is dependent upon project funding, which has to be sought constantly. A high percentage of funding currently comes from statutory sources in Europe; therefore the potential for governments to pull back on their foreign development funding poses a significant risk for ARTICLE 19 that is being constantly monitored. Trustees carefully consider the professional judgement of staff when making future financial plans and in assessing the likelihood of funding being secured. In addition Trustees have decided that ARTICLE 19 should aim to have sufficient reserves, amounting to around 6 months of operating costs.

3. Closing of Civic Space Globally:

ARTICLE 19's theory of change is rooted in the idea that it is essential to be on the front lines of fight to preserve and promote freedom of expression and information. 2013 saw a continued attack on civil societies ability to operate freely and openly in many places in the world, notably Russia and Central Asia and Africa. While this has not impacted our ability to operate yet, some countries where we work are considering (or have adopted) legislation that places severe restrictions on civil society. We will need to constantly monitor the situation and work in concert with other organisations to push back this shrinking of civic space worldwide.

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Report of the trustees

For the year ended 31 December 2013

ARTICLE 19's partnerships

ARTICLE 19 believes that one of the most effective and principled ways to promote and implement institutional, cultural and legal change is to work in partnership with local groups. This approach enables it to facilitate relationships amongst civil society actors on a national and international level and promote best-practice models from around the world. Its projects build the capacity of local organisations to ensure they are able to continue working in the future with decreasing international involvement and support.

A19 has developed an extensive partnership network across the world. At present, A19 works with about 50 domestic implementing partners, typically local civil society organizations, as well as media and human rights institutions, active in areas such as human rights, FoI, the media, women, health and the environment. In addition, the implementation of ARTICLE 19's projects involves nearly 100 grass-roots organisations that participate in training sessions, workshops, strategy meetings and evaluations.

ARTICLE 19 works closely with 5 regional and international inter-governmental instruments, and has consultative status with the United Nations' economic and social council (ECOSOC), the Council of Europe and the Organization of African Unity. It is a member of 11 active coalitions, as well as of the Global Transparency Initiative, a network of civil society organisations promoting openness among international financial institutions. The organisation was also instrumental in establishing the International Freedom of Expression Exchange ("IFEX").

Global Challenges to Freedom of Expression and Information in 2013

Edward Snowden's revelations on the extensive and intrusive nature of government surveillance— against allies and foes, citizens and foreigners alike — changed the nature of the battle for freedom of expression and information. The scale of the surveillance state, once revealed, raised immediate fears that freedom of expression (FoE) and information were being irrevocably eroded in the digital domain just at the moment when digital tools seemed to provide the greatest opportunities for expansion of FoE. Debates sprang up on freedom of the media, whistleblower protection, privacy rights, the future of the internet, and the role of the internet giants in private censorship, to name just a few issues. While the debates were welcome, little concrete progress was made on these fronts. Advocates for FoE needed to quickly reorient themselves and their organisational priorities to carry forward their agenda in a post-Snowden world.

Last year also saw the continued curtailment of basic freedom and liberties online under the guise of "protective" activities. There was an increase in the application of restrictive laws on online speech and prosecution of individuals for controversial speech, including traditional democracies setting bad examples, as well as the curtailment of freedom of expression through intellectual property enforcement and cyber security. The National Security Agency (NSA) surveillance scandal also prompted more extensive discussion on reform of the Internet governance (i.e. the way in which the Internet is run from a *technical perspective* as well as broader *policy discussions*).

Legislative and technical measures aimed at controlling the Internet, limiting the rights of users and increasing the surveillance of electronic communication are on the rise. Many technical decisions have an enormous impact on freedom of expression and information, but because they are not decisions taken by traditional standard-setting bodies, policy makers and legislators, they have been distant from our efforts to promote the development and expansion of Information and Communication Technologies (ICTs) within a human rights framework.

At the same time, anaemic economic growth and "austerity measures" in many parts of the world have hurt democratic culture, freedom of media and human rights. Tough economic times have hastened media consolidation and concentration, reducing media diversity and pluralism. Investigative journalism in the public interest continues to suffer in traditional media venues. Frustrated by the failures of the media to protect public interests, the general public continues to lose trust in them in many places. The low level of public trust in the media is particularly worrisome in countries in Eastern Europe, East Africa and Middle East and North Africa (MENA) where the media are overtly used by their owners, often local oligarchs, for political and economic gains.

Report of the trustees

For the year ended 31 December 2013

Economic and political concerns fed into another trend in 2013: the continued rise of protest, online and off, as a means of exercising freedom of speech and assembly. Whether it was protests related to the exorbitant World Cup financial outlays in Brazil, poor working conditions in Bangladeshi garment factories, or the destruction of public space in Turkey, people took to the literal and figurative streets in increasing numbers. With this rise there has been an increase in the crackdown on protest, which has resulted in increasing attacks on freedom of expression and association, and an increase in impunity for those who violate the human rights of protestors and media covering the protests.

An additional factor curtailing freedom of expression is the chaotic approach to incitement to hatred or "hate speech". On the positive side, the Rabat Plan of Action (on the prohibition of advocacy of national, racial or religious hatred that constitutes incitement to discrimination, hostility or violence), developed within the initiative of the Office of the High Commissioner for Human Rights, has been welcomed and positively referenced in a number of places. However, translating the Rabat Plan of Action into concrete steps on the ground will be a long term project as states have yet to show clear political will to implement it. There is also a growing pressure on internet intermediaries, from governments and user-led campaigns to regulate online "hate speech", with the implications for freedom of expression often overlooked or dismissed. Finally, there have been numerous individual incidents of violence and reprisals against minority groups in several countries around the world where hate speech was a factor.

Fortunately, there has been an increase in government statements, particularly from northern governments, committing to protection of "civic space", strengthening mechanisms for protection of freedom of association and assembly in the United Nations, and recognition of the importance of public participation in political processes and civic engagement at all levels.

The Report of the High-Level Panel of Eminent Persons on the Post-2015 Development Agenda - A New Global Partnership: Eradicate Poverty and Transform Economies through Sustainable Development – includes calls for the new Post-2015 sustainable development goals to include "peace building and effective, open and accountable institutions for all". This is a strong endorsement of ARTICLE 19's work as we have been in the vanguard advocating for a position linking transparency and development. At the national level, Morocco, Tunisia and Kenya are considering the adoption of dedicated access to information laws.

Protection of whistleblowers gained increased attention at international and regional levels, especially in response to the retaliation against Edward Snowden. These included statements of various Special Rapporteurs and discussions in the Human Rights Council (HRC) and Council of Europe (CoE). Although some of those actions might be perceived as politically motivated, increased interest in protection of whistleblowers can be used positively to push for improved standards in this area internationally, regionally and nationally.

Equality initiatives based on the right to freedom of expression have increased in 2013. While homophobia became more entrenched in countries like Uganda and Russia, in the United States the Supreme Court struck down key sections of the anti-gay marriage "Defense of Marriage Act", invigorating the Lesbian, Gay, Bisexual, Transexual and Intersex (LGBTI) movement in the US and beyond. In particular, we have seen more initiatives from the LGBTI groups based on FoE standards and using FoE arguments in campaigns for same sex marriage, against "homosexual propaganda" laws and for general protection of LGBTI.

Key ARTICLE 19 Global Actions in 2013

Facing this shifting landscape, ARTICLE 19 remained true to our core strategy while accelerating our engagement in key areas to seize opportunities, particularly in digital protection. Our global reach and influence continued to expand in 2013 in line with our mission to be in the vanguard defending freedom of expression.

• Protection of journalists and human rights defenders: We continued our investment into the geographic expansion of our protection methodology for journalists and human rights defenders, which involves a holistic training and monitoring program that takes into account physical, psychological and legal protection. Responding to the rise of protests around the world, ARTICLE 19 developed a methodology for monitoring FoE violations during protests and launched an international campaign with International Freedom of Expression Exchange (IFEX) to train activists on how to protect their rights.

Report of the trustees

For the year ended 31 December 2013

- Helping young democracies define FoE: The heart of ARTICLE 19's strategy is to be present on the front lines
 of freedom of expression. Our investment in new offices in Myanmar and Tunisia speak to our commitment
 to be where we feel we can make a difference. ARTICLE 19 remained a central actor in the development of
 the new Tunisian constitution, providing multiple objective legal analyses on the provisions that would
 impact or protect freedom of expression, and followed up this work with advocacy directed at the
 technocratic government. Thus far, Tunisia remains the best hope in the MENA region for translating the
 spirit of the Arab Spring into tangible legislative success.
- Protecting the Principles of FoE: ARTICLE 19's legal and policy work continued to push the boundaries of
 freedom of expression. We launched three influential policy papers on core aspects of protecting freedom of
 speech and expression online. These papers have been cited by corporations and other clvil society actors
 for their clarity and depth of thinking about tricky issues. Additionally, our policy on "hate speech" and
 incitement to violence (adopted verbatim into the UN Rabat Plan of Action) is widely recognised by
 international organisations and civil society as the major policy source on balancing various rights. For
 example, Heiner Bielefeldt, the United Nations (UN) Special Rapporteur on Freedom of Religion or Belief used
 it in his report on religious intolerance.
- Expanding the Right to Information internationally and regionally: 2013 presented a number of opportunities for us to advocate for the expansion of right to information principles at the international and regional levels. ARTICLE 19 engaged with the post-2015 development agenda in the UN, intended to be the successor to the Millennium Development Goals (MDGs), to advocate for the centrality of access to information and freedom of expression to development. Our recommendations on access to information and the need to have a strong enabling environment for civil society were reflected in the High Level Panel Report, and importantly, in the structure of the debate in the United Nations Open Working Group on the Sustainable Development Goals. At the regional level, after sustained advocacy and engagement by ARTICLE 19, the African Commission on Human and People's Rights adopted a Model Law on Access to Information.
- Fighting for LBGTI rights and religious tolerance in the UN: One of ARTICLE 19's unique strengths is our ability to bring first rate legal and policy analyses to international bodies like the UN. 2013 was an eventful year for ARTICLE 19 at the Human Rights Council. We intensified our advocacy on freedom of expression of LGBTI people as we pushed back against the "traditional values" agenda. Our influential report, "Traditional values? Attempts to censor sexuality" dealing with various prohibitions of "homosexual propaganda" laws around the world was launched at a side event of the HRC and has been included in the delegate packs for a Council of Europe event on homophobia. We also contributed significantly to the debate around resolution 16/18 and freedom of expression and religious tolerance. A number of country missions approached us directly for our views on this matter, and we successfully made the case for maintaining consensus on resolution 16/18 and worked with Organisation of Islamic Conference (OIC) states to agree language.
- Defending FoE in traditional media: ARTICLE 19 continued our work of defending international FoE
 principles for broadcast and other traditional media. For example, we successfully intervened in the drafting
 of new Broadcasting Guidelines and Advertisement Guidelines in Bangladesh. Our main concerns included
 criticism of both the content of the guidelines and the process in which they were put together as there had
 been no civil society participation. Based on our comments and extensive advocacy by our Bangladesh office,
 the government agreed to open it to public consultation with the broadcasting industry.

ARTICLE 19's work in 2013 reflected our growing regional presence around the world, and the breadth of the challenges facing freedom of expression and information.

Looking Back, looking forward

ARTICLE 19 scaled up to increase our ability to meet the global challenges facing freedom of expression and information in 2013. Through the generous support of our donors, we received the highest ever amount of resources to invest in our work. These resources were put to use to:

strengthen the talent we have in our regional offices,

Report of the trustees

For the year ended 31 December 2013

- solidify our work in our new Myanmar and Tunisia programme offices,
- establish a presence in the United States,
- build our internal capacity to monitor our impact and effectiveness as an organisation
- develop cutting-edge policies on difficult issues like hate speech and online freedoms

2013 marked a point of transition for ARTICLE 19. Dr. Agnes Callamard resigned as Executive Director of ARTICLE 19 to lead the Global Freedom of Expression Initiative at Columbia University. Dr. Callamard was the architect of ARTICLE 19's global expansion. Under her leadership, the organisation more than doubled in size and impact. She passionately believed that the organisation belonged on the front lines of freedom of expression, and tirelessly worked to establish our presence around the globe and in international bodies.

ARTICLE 19 is fortunate to bring Thomas Hughes on board as our new Executive Director to continue to expand our impact. For the past 15 years Thomas has worked on press freedom, media development and Human Rights issues, including as Deputy Director of the Copenhagen based press freedom organisation, International Media Support (IMS) between 2005 and 2010, as well as previously for the European Commission and OSCE. He is the founder and former Director of the social purpose enterprise Media Frontiers, which runs Diversity, the international advertising network for online news media from Human Rights repressed countries, and <u>VirtualRoad.org</u>, the secure hosting service that protects websites of civil society organisations.

In 2014, ARTICLE 19 will begin its next phase of strategic planning with an eye towards the shifts in the FoE landscape in previous years. While we cannot predict the future, we can renew our conviction in our vision and mission, and continue to work at the frontier of freedom of expression and information.

ARTICLE 19 2014 Global Priorities

ARTICLE 19 has identified four priority areas for 2014 arising out of our analysis on key trends and our ability to have an impact. These areas are:

1. Connecting our work on ICT policy and programs through a coherent strategy and implementing new areas of work in this area to combat the infringement of FOE and FOI online;

2. Protection of human rights defenders and journalists, particularly in light of the continued attacks on civil society. A key consideration will be securing the right to protest and protections for protestors;

3. Campaigning to enshrine right to information and accountability in the post-Millennium Development Goals/ Sustainable Development Goals, linking in our work on RTI and Development as an entry to seeking proper implementation of RTI regimes in select countries;

4. Expanding the reach of ARTICLE 19 through strategic partnerships and communication campaigns.

Each of these priorities is partially funded at present, but to significantly expand our reach and effectiveness, additional resources will be sought. This is particularly true for the ICT work, which is a high priority but minimally funded. Resources will be sought to support specific programs in our offices, but also to hire an overall digital campaign coordinator with a high level of technical expertise and connections with key ICT actors at the international level. This person will begin to establish ARTICLE 19 as a mediating voice between technical ICT experts and human rights actors in support of our goal of protecting an individual's right to freedom of expression online.

Resources will also be sought to enhance our effort to influence the SDGs, including funds for strategic advocacy at the national, regional and international levels and communications work. We will seek to produce innovative documents that highlight the ability of RTI to empower people to change their own lives, targeted at key decision-makers in strategic bodies.

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For the year ended 31 December 2013

Our protection work in 2014 will focus on expanding recognition for A19's holistic protection approach in international and regional bodies and providing a comprehensive policy and training toolkit for human rights defenders and journalists. Particular attention will be paid to online protections and the development of a gender-sensitive training module. This work is partially funded, but resources will be sought to expand the reach of our training and communications platforms.

Finally, ARTICLE 19 will invest in building our brand among a wider audience of decision-makers through the development of strategic partnerships (such as with the Guardian Foundation and BBC Media Action) and the launch of 1-2 global communication and advocacy campaigns. Through this, A19 will receive greater recognition for our work and an enhanced ability to impact on our strategic goals.

FINANCIAL REVIEW

Summary

Income grew overall by 31% in 2013, to a total of £4 million. Voluntary income increased by 18% to £1.4 million, whilst restricted income saw a 41% rise to £2.6 million.

Total expenditure was £3.6 million, an increase of 30% on 2012. The year finished with a core surplus for the year of $\pm 67K$. 11% (£312k) of the total restricted funds received during the year are carried forward for use in future.

Income and Expenditure

Voluntary Income:

ARTICLE 19 achieved its overall goal of increasing voluntary income in 2013 and is fortunate enough to retain a number of core support grants, particularly noteworthy given the increasing trend towards restricted funding. The organisation recognised an 11% overall core funding increase on the previous year figures.

The Trustees are very grateful to new and continuing core donors for their support and confidence in the work of the organisation.

These donors include: Swedish International Development Cooperation Agency (SIDA), the Norwegian Ministry of Foreign Affairs, Ministry of Foreign Affairs of the Netherlands, UK DfID and the Fritt Ord Foundation.

Charitable Activities:

2013 saw an increase in restricted income, up 41% on 2012.

Expenditure for ARTICLE 19 increased by 30%, from £2.8 million in the previous year, to £3.6 million in 2013 and largely reflects the increased funding available to Africa, Europe, Middle East and Asia. The cost of generating voluntary income and governance costs decreased.

Significant new restricted grants included;

- Norwegian funding to strengthen democratic development by supporting civil society, including journalists and HRDs in defending Freedom of Expression (FOE) in Central Asia
- GIZ funding to enable the poor communities of Rwanda, South Sudan and Uganda to operate more
 effectively in the public sphere, influence public and social policies and hold their governments to account
 through improved access to information.

Total restricted funding being carried forward from 2013 is £1.1 million.

Report of the trustees

For the year ended 31 December 2013

Reserves Policy: As at 31 December 2013, free reserves total £601K. Current board policy states that organisational reserves should stand at 6 months of operating costs, which we are not currently meeting. The reserves policy will be reviewed in 2014 and a fund target set that is realistic and reflective of the size and growth of the organisation. **Statement of trustees' responsibilities**

The Trustees (who are also directors of Article 19 for the purposes of company law) are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 applied them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper 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 detection and prevention of fraud and other irregularities.

The Trustees of the company who held office at the date of the approval of the Financial Statements as set out above confirm, so far as they are aware, that:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- They have taken all the steps that they ought to have taken as directors in order to make themselves aware of
 any relevant audit information and to establish that the company's auditors are aware of that information.

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

The report of the Trustees has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

Report of the trustees

For the year ended 31 December 2013

Auditors

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report was approved by the trustees on 22 July 2014 and signed on their behalf by:

Catherine Smadja (Chair)

Independent auditor's report

To the members of

Article 19

We have audited the financial statements of Article 19 for the year ended 31 December 2013 which comprise primary financial statements and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' responsibilities set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. In addition, we read all the financial and non-financial information in the trustees' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Independent auditor's report

To the members of

Article 19

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to take advantage of the small companies exemption in preparing the report of the trustees' and take advantage of the small companies exemption from the requirement to prepare a strategic report.

at us

Catherine Sayer (Senior statutory auditor) 18 August 2014 for and on behalf of Sayer Vincent LLP, Statutory Auditors 8 Angel Gate, City Road, LONDON EC1V 2SJ

Statement of Financial Activities (incorporating an Income and Expenditure Account)

For the year ended 31 December 2013

				2013	2012
		Restricted	Unrestricted	Total	Total
	Note	£	£	£	£
Incoming resources		-	-		
Incoming resources from generated funds					
Voluntary income	2	-	1,368,597	1,368,597	1,160,996
Incoming resources from charitable activities	3				
Africa Projects		493,610		493,610	597,948
Asia Projects		135,377	T	135,377	67,866
Latin America Projects		498,290	₩.	498,290	128,791
Law & Policy Projects		146,618	5	146,618	154,575
Europe & Central Asia Projects		394,935		394,935	283,485
Middle East & North Africa Projects		432,890		432,890	334,183
Global Projects		558,546	-	558,546	347,200
Total incoming resources	-	2,660,266	1,368,597	4,028,863	3,075,044
Resources expended	÷.				
Costs of generating funds:					
Costs of generating voluntary income		-	26,544	26,544	40,875
			20,011	20,011	10,070
Charitable activities					
Africa Projects		621,969	346,271	968,240	717,309
Asia Projects		121,725	115,042	236,767	162,069
Latin America Projects		310,642	163,141	473,783	282,561
Law & Policy Projects		151,652	126,123	277,775	426,084
Europe & Central Asia Projects		296,618	116,988	413,606	390,576
Middle East & North Africa Projects		428,943	67,259	496,202	371,235
Global Projects		427,847	272,750	700,597	378,985
Governance costs	.	8 <u>8</u> 7). 1	55,943	55,943	31,056
Total resources expended	4 _	2,359,396	1,290,061	3,649,457	2,800,750
Net incoming resources before transfers		300,870	78,536	379,406	274,294
Gross transfers between funds		11,491	(11,491)		-
Net movement in funds	-	312,361	67,045	379,406	274,294
		SAN DU BRINGEN		- 1992 5 , 19269	97662576 6 87766283
Reconciliation of funds Total funds brought forward		800,435	610,116	1,410,551	1,136,257
Total funds carried forward		1,112,796	677,161	1,789,957	1,410,551

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

Balance sheet

As at 31 December 2013

Company No. 2097222

			A LOCAL DE LA COMPANY		
		Ch 14	C	Charlen	C
		Charity 2013	Group 2013	Charity 2012	Group 2012
	Note	2013 £	2013 £	2012 £	2012 £
	Note	-	-	-	~
Fixed assets					
Tangible fixed assets	8	21,845	21,845	9,002	9,002
Current assets					
Debtors	10	476,998	494,348	127,837	204,032
Cash at bank and in hand		1,665,979	1,793,242	1,887,414	1,895,924
		2,142,977	2,287,590	2,015,251	2,099,956
Liabilities					
Creditors: amounts falling due within one					
year	11	(519,478)	(519,478)	(690,937)	(698,407)
Net current assets		1,623,499	1,768,112	1,324,314	1,401,549
Net assets	12	1,645,344	1,789,957	1,333,316	1,410,551
Funds	13				
Restricted funds		991,638	1,112,796	744,456	800,435
Unrestricted funds					
Designated funds		21,845	21,845	9,002	9,002
General funds		631,861	631,861	579,858	579,858
Subsidiary charity		•	23,455	<u> </u>	21,256

Approved by the trustees on 22 July 2014 and signed on their behalf by

Catherine Smadja, Chair

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Notes to the financial statements

For the year ended 31 December 2013

1. Accounting policies

a) The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005).

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiary 'Artigo 19 Brasil' on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006 and paragraph 397 of SORP 2005.

- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.
- c) Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier.

Where unconditional entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met. Where there is uncertainty as to whether the charity can meet such conditions the incoming resource is deferred.

Deferred income also comprises grants received which the grantor has specified must be used in a future accounting period.

- d) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- e) Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.
- f) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- g) Costs of generating funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Notes to the financial statements

For the year ended 31 December 2013

1. Accounting policies (continued)

h) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff direct costs, of the amount attributable to each activity.

Africa projects	22%
Asia projects	7%
Latin America projects	16%
Law & Policy projects	13%
Europe and Central Asia Projects	10%
Middle East & North Africa projects	8%
Global Projects	24%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

- i) Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.
- j) Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the income and expenditure account.
- k) Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures and fittings	25% straight line
Computer equipment	33% straight line

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

- The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the scheme in respect of the year.
- m) Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the minimum lease term.

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Notes to the financial statements

For the year ended 31 December 2013

2. Voluntary income

nego zaprzenie w krzy z producza z nie obczesto zaprzenie z krady produc			2013	2012
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Department For International				
Development (DfID)	-	542,687	542,687	542,687
Norwegian Ministry of Foreign Affairs	-	330,396	330,396	
Swedish International Development				
Cooperation Agency (SIDA)	-	307,025	307,025	306,547
Other voluntary income	-	103,489	103,489	131,762
Dutch Ministry of Foreign Affairs		85,000	85,000	100,000
Fritt Ord			<u>+</u>	80,000
Total		1,368,597	1,368,597	1,160,996

3. Incoming resources from charitable activities

			2013	2012
	Restricted	Unrestricted	Total	Total
	£	£	£	£
International Center for Not-for-Profit Law	700,797	-	700,797	312,954
Foreign & Commonwealth Office	384,172	-	384,172	418,339
European Commission	366,237	-	366,237	173,713
Open Society Foundation	213,712		213,712	127,608
Norwegian Ministry of Foreign Affairs	149,039		149,039	137,017
Ford Foundation	136,120	3	136,120	
Stichting DOEN	127,122		127,122	119,675
Adessium Foundation	115,621	5	115,621	121,191
Deutsche Gesellschaft für Internationale				
Zusammenarbeit (GIZ)	113,913	5	113,913	658
United Nations Democracy Fund	90,942		90,942	9 6 0
Hewlett Foundation	87,482		87,482	129,612
Baring Foundation	73,894	-	73,894	64,397
Hivos	61,614	5	61,614	
US Department of States	61,179	3	61,179	-
Others	13,821		13,821	245,327
McArthur Foundation		17	-	64,215
Refunds	(35,399)	<u> </u>	(35,399)	-
Total	2,660,266	<u> </u>	2,660,266	1,914,048

Note: refunds represent an unspent amount paid back to donors

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Notes to the financial statements

For the year ended 31 December 2013

4. Total resources expended

Total resources expended		Direct	Support	2013	2012
	Staff costs	costs	costs	Total	Total
	£	£	£	£	£
Africa Projects	237,763	560,188	170,289	968,240	717,309
Asia Projects	69,571	117,368	49,828	236,767	162,069
Latin America Projects	177,895	168,477	127,411	473,783	282,561
Law & Policy Projects	140,886	35,985	100,904	277,775	426,084
Europe and Central Asia Projects	110,714	223,597	79,295	413,606	390,576
Middle East & North Africa Projects	88,395	344,497	63,310	496,202	371,235
Global Projects	255,036	229,157	216,404	700,597	378,985
	1,080,260	1,679,269	807,441	3,566,970	2,728,819
Cost of generating					
voluntary income	<u>2</u>	26,544	-	26,544	40,875
Governance costs	17	55,943	5	55,943	31,056
Support costs	482,102	325,339	(807,441)		
Total resources expended	1,562,362	2,087,095		3,649,457	2,800,750

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Notes to the financial statements

For the year ended 31 December 2013

5.	Net incoming resources for the year		
	This is stated after charging:		
		2013	2012
		£	£
	Depreciation	15,682	14,457
	Operating lease rentals:		
	 Land and buildings 	263,174	94,214
	Plant and equipment	5,811	10,386
	Auditors' remuneration:		
	audit	11,600	11,900
	 other services 	8,850	1,875
	Trustees' remuneration	Nil	Nil
	Trustees' reimbursed expenses	4,297	2,069
6.	Staff costs and numbers		
	Staff costs were as follows:		
		2013	2012
		£	£
	International Office salaries and wages	847,793	654,050
	International Office social security costs	87,826	73,876
	International Office pension contributions	69,387	47,948
	Regional staff costs	467,899	326,824
	Other staff costs	89,457	26,465
		1,562,362	1,129,163
	Total emoluments paid to staff were:	1,315,692	980,874

Regional staff costs represent the gross pay to regional staff.

The average weekly number of employees (full-time equivalent) during the year was as follows:

	2013 No.	2012 No.
Administration International and regional project work	7	7 56
	79	63
The number of higher paid employees was:		
In the band £50,001-£70,000	1	1

Pension contributions of £4,097 (2012: £5,330) were paid in respect of one of the higher paid employees.

Notes to the financial statements

For the year ended 31 December 2013

7. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Tangible fixed assets

Computer	Office	
equipment	equipment	Total
£	£	£
34,505	27,236	61,741
28,525		28,525
63,030	27,236	90,266
26,102	26,637	52,739
15,083	599	15,682
41,185	27,236	68,421
21,845		21,845
8,403	599	9,002
	equipment £ 34,505 28,525 63,030 26,102 15,083 41,185 21,845	equipment equipment £ £ 34,505 27,236 28,525 - 63,030 27,236 26,102 26,637 15,083 599 41,185 27,236

9. Charitable Subsidiary

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For accounting purposes ARTICLE 19 is treated as controlling Artigo 19 Brasil, a not-for-profit civil organisation incorporated in Brazil.

Artigo 19 Brasil enables ARTICLE 19 to carry out charitable activities in Brazil. Relevant financial information regarding Artigo 19 Brazil is as follows:

	2013	2012
	£	£
Income	401,893	202,944
Charitable expenditure	(334,515)	(211,894)
Interest income	-	1,052
Surplus/(deficit) for the year	67,378	(7,898)
Current assets	144,613	84,706
Liabilities		(7,471)
	144,613	77,235
Restricted funds	121,158	55,979
General funds	23,455	21,256
	144,613	77,235

The above information is based on Artigo 19 Brasil's annual returns to ARTICLE 19.

Notes to the financial statements

For the year ended 31 December 2013

9. Charitable Subsidiary (continued)

The charity has taken advantage of the exemption under s408 of the Companies Act 2006 and paragraph 397 of the SORP 2005 not to present its own Statement of Financial Activities.

The income of the Charity in the year was £3,626,970 (2012: £2,872,100) and its net inflow of funds was £312,028 (2012 inflow of: £282,191).

10. Debtors	Charity	Group	Charity	Group
	2013	2013	2012	2012
	£	£	£	£
Grants receivable	456,715	456,715	80,248	156,444
Other debtors	20,283	37,633	47,589	47,588
	476,998	494,348	127,837	204,032

11. Creditors: amounts falling due within one year

	Charity	Group	Charity	Group
	2013	2013	2012	2012
	£	£	£	£
Trade creditors	59,964	59,964	67,434	67,434
Deferred income	388,029	388,029	521,979	521,979
Social Security and other taxes	3,315	3,315	4,711	4,711
Pension contributions due	23,821	23,821	22,357	22,357
Accruals	8,669	8,669	44,513	44,513
Sundry creditors	35,680	35,680	29,943	37,413
	519,478	519,478	690,937	698,407
Deferred Income				
Balance at 1 January	521,979	521,979	521,659	521,659
Amount released to incoming resources	(521,979)	(521,979)	(521,659)	(521,659)
Amount deferred in the year	388,029	388,029	521,979	521,979
Balance at 31 December	388,029	388,029	521,979	521,979

12. Analysis of net assets between funds

Group				
	Restricted	Designated	General	
	funds	funds	funds	Total funds
	£	£	£	£
Tangible fixed assets	1 <u>2</u> 25	21,845	22	21,845
Net current assets	1,112,796		655,316	1,768,112
Net assets at the end of the year	1,112,796	21,845	655,316	1,789,957

Notes to the financial statements

For the year ended 31 December 2013

12. Analysis of net assets between funds (continued)

Charity

	Restricted	Designated	General	
	funds	funds	funds	Total funds
	£	£	£	£
Tangible fixed assets	-	21,845	-	21,845
Net current assets	991,638		631,861	1,623,499
Net assets at the end of the year	991,638	21,845	631,861	1,645,344

13. Movements in funds

Group and Charity					
Group and charty	At the start	Incoming	Outgoing		At the end
	of the year	resources	resources	Transfers	of the year
	£	£	£	£	£
Den state of friender					
Restricted funds:	FF 070	202 422	(127 252)		121,158
Artigo 19 Brazil	55,979	202,432	(137,253)	-	
Brazil Projects	6,357	229,572	(134,100)	(44,825)	57,004
Mexico and Central America					
Projects	1,783	66,286	(39,289)	(1,783)	26,997
Total Latin America Projects	64,119	498,290	(310,642)	(46,608)	205,159
Africa Projects	400,106	493,610	(621,969)	(3,742)	268,005
Asia Projects	33,538	135,377	(121,725)	(37,983)	9,207
Middle East & North Africa					
Projects	55,132	432,890	(428,943)	(55,057)	4,022
Europe & Central Asia Projects	66,561	394,935	(296,618)	(8,968)	155,910
Law & Policy Projects	50,324	146,618	(151,652)	(45,937)	(647)
Global Projects	130,655	558,546	(427,847)	209,786	471,140
Total restricted funds	800,435	2,660,266	(2,359,396)	11,491	1,112,796
Unrestricted funds:					
Designated funds:					
Fixed assets fund	9,002	28,525	(15,682)	-	21,845
Total designated funds	9,002	28,525	(15,682)	-	21,845
General funds					
Charity	579,858	1,292,770	(1,229,276)	(11,491)	631,861
Subsidiary	21,256	47,302	(45,103)		23,455
Total unrestricted funds	610,116	1,368,597	(1,290,061)	(11,491)	677,161
Total consolidated funds	1,410,551	4,028,863	(3,649,457)	-	1,789,957

Notes to the financial statements

For the year ended 31 December 2013

13. Movements in funds (continued)

Purposes of restricted funds

The charity restricted funds are those of the group excluding Artigo 19 Brasil. The restricted funds are for various projects that ARTICLE 19 is commissioned to perform throughout the world.

For clarity, the note shows the split between the Brazil and the Mexico projects in Latin America. Funds listed under 'Brazil projects' are for work delivered through the London office, 'Artigo 19 Brasil' funds are for work delivered through staff in Brazil.

The Law and Policy projects provide legal analysis and support on any areas of law regarding human rights, including providing support on legal issues to ARTICLE 19 regional offices and affiliate members as well as working on global issues through the London office.

Global Projects income relates to other activities carried out by ARTICLE 19 run from the London office but cutting across our global work. The transfers between and across funds are in two fold; one relates to adjustments to opening funds balances (due to changes in the way Global Projects are accounted for) and the other to write off balances on completed projects.

Purposes of designated funds

The fixed asset fund represents the net book value of unrestricted tangible fixed assets. Each year an amount is transferred to or from the fund representing additions or disposals of unrestricted tangible fixed assets in the year net of depreciation.

14. Operating lease commitments

The charity had annual commitments at the year end under operating leases expiring as follows:

	Property		Equipme	Equipment	
	2013	2012	2013	2012	
	£	£	£	£	
Less than 1 year	-	-	-	-	
2 - 5 years	263,174	84,801	5,811	4,627	
Over 5 years	· · · · · · · · ·	-		-	
	263,174	84,801	5,811	4,627	

15. Pension commitments

The company has a defined contribution pension scheme for some of its employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension costs represents contributions payable by the company to the fund in the year and amounted to £69,387 (2012-£47,948) - note 6. Contributions totalling £23,831 (2012- £22,357) were payable to the fund at the balance sheet date and are included in creditors.

16. Related parties

Galina Arapova is a trustee of Article 19 and is also a director of Mass Media Defence Centre.

Mass Media Defence Centre is a partner organisation working with ARTICLE 19 on projects in Russia, with 'grants to partner' funding being disbursed from ARTICLE 19 to MMDC as per donor agreements.

A total of £28,300 and €37,000 was paid to Mass Media Defence Centre for the delivery of project activities in Russia during the course of 2013. Galina Arapova is not involved in the decision making process for awarding grants to partners.