

Company number: 2097222
Charity number: 327421



ARTICLE 19

Report and Financial Statements

31 December 2021

ARTICLE 19

Administrative details

For the year ended 31 December 2021

Abbreviations

CSO	Civil Society Organisation
FGPC	Finance and General Purposes Committee
FoE	Freedom of Expression
HLPF	UN General Assembly High Level Political Forum
HRD	Human Rights Defender
HRIA	Human Rights Impact Assessments
ICCPR	International Covenant on Civil and Political Rights
ICT	Information and Communications Technology
IMC	Independent Media Commission
ITU	International Telecommunication Union
LGBTQI+	Lesbian, gay, bisexual, transgender, queer, and intersex
MFC Consultative Network	Media Freedom Coalition Consultative Network
MoU	Memorandum of Understanding
RTI	Right to Information
UNSR	UN Special Rapporteur

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For the year ended 31 December 2021

Company number 2097222

Charity number 327421

Registered office and operational address Sayer Vincent, Invicta House, 108-114 Golden Lane, London EC1Y 0TL
(from 16 July 2021)
Free Word Centre, 60 Farringdon Road, London EC1R 3GA
(until 16 July 2021)

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Paddy (John) Coulter	Chair
Mark Salway	Treasurer, Chair of the Finance and General Purposes Sub-Committee
Gayathry Venkiteswaran	Chair of the Governance Sub-Committee
Nadezda Azhgikhina	
Arturo Franco	Resigned 16 June 2022
Abir Ghattas	
David Kaye	
Robert Latham	
Frank Ledwidge	Resigned 31 July 2021
Lucia Nader	Appointed 16 June 2022
Charles Onyango-Obbo	Appointed 25 June 2021
Aparna Ravi	
Lesley Swarbrick	
David Viney	

Secretary Quinn McKew

Principal staff	Quinn McKew	Executive Director
	Barbora Bukovska	Senior Director of Law and Policy
	Amir Bayani	Director of Resilience (from September 2021)
	David Diaz-Jogeix	Senior Director of Programmes
	Nicola Dodero	Director of Finance
	Maxine Harrington	Director of Human Resources
	Neil Smith	Chief Operating Officer (from January 2021)
	Sara Wilbourne	Director of Communications & Campaigns

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Bankers	Barclays Bank PLC, London
Solicitors	Bates Wells 10 Queen Street Place London EC4R 1BE
Auditor	Sayer Vincent LLP Chartered accountants and registered auditors Invicta House 108 – 114 Golden Lane London EC1Y 0TL

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Report of the trustees

For the year ended 31 December 2021

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. This includes a strategic report. 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 - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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. In our digital era, ARTICLE 19 is an international think-do organisation that propels the freedom of expression movement locally and globally to ensure all people realise the power of their voices.

Vision and Strategy

ARTICLE 19's vision is for a world in which all people can speak freely, actively engage in public life, and express themselves without fear or discrimination.

Our strategy, The Expression Agenda, began in 2015 and concluded in December 2021. The strategy covered five thematic areas, with a gender theme cross-cutting all of the themes. The focus of the five thematic areas have been:

- **Civic Space** - we help secure the right to participate in public life, to engage in debate, criticise, protest and dissent, in physical and online space.
- **Protection** – we continue to defend those on the front line, ensuring that violations are reported, and perpetrators held to account.
- **Digital** - we embed human rights principles into law and process, engaging governments, businesses and the technical community.
- **Transparency** – we work to ensure that communities and individuals can enjoy their right to information and hold those in power accountable for their actions.
- **Media** – we work to ensure that media pluralism, freedoms and the public interest are protected and promoted in a globalised, digitalised and converged landscape.

In 2021, ARTICLE 19 continued our commitment to the inclusion of a strong focus on gender and diversity via our MX Method strategy. Our work in this area had a particular focus in 2021 on combatting online violence against women and LGBTQI+ persons, as well as researching media stigma against LGBTQI+ individuals in Africa.

The results of the external evaluation in 2021 of our Expression Agenda strategy have contributed to our new strategy, "The Power of Our Voices" which was approved by the International Board in December 2021 and covers the period 2022-2025.

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

- Championing freedom of expression and information, as a fundamental human right that is also central to the protection of other rights.
- Monitoring, researching, publishing, lobbying, campaigning, setting standards and litigating on behalf of freedom of expression wherever it is threatened.
- Providing expertise on international human rights standards and for legislation that protects the right to speak and right to know in countries emerging from conflict, war and genocide or repression.
- Working to safeguard media pluralism, independence and diversity of views.
- Providing legal and professional training and mentoring to national actors, including non-governmental organisations, judges and lawyers, journalists, media owners, public officials and parliamentarians.
- Promoting the right to know of poorer communities to ensure transparency and strengthen citizens' civic participation.

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 working with partner organisations, including the provision of financial and capacity support.

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 the Charity's charitable objects and aims.

Partnership

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

ARTICLE 19 only works with trusted national counterparts with good financial monitoring systems in place. All partners sign a Memorandum of Understanding (MoU) with ARTICLE 19 on financial procedures to be followed. ARTICLE 19 seeks to conduct a due diligence assessment prior to signing any MoU with implementing partners assessing their governance and internal controls measures. Any improvements identified are included in the MoUs and ARTICLE 19 aims to provide organisations with capacity building in those areas, as needed. ARTICLE 19 requires partners to be fully accountable to ARTICLE 19 for their income and expenditure transactions as part of their financial management.

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For the year ended 31 December 2021

Structure, Governance and Management

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. ARTICLE 19 was registered as a charity on 7 January 1987 (registered charity number 327421).

Structure of the Organisation

ARTICLE 19's International Office (based in London):

- i) hosts ARTICLE 19 international support teams (including Law and Policy; Communication and Campaigns; People and Culture; Projects, Finance and Operations) and the Executive Director
- ii) hosts the Regional Team for Europe and Central Asia
- iii) directly manages the Regional Team for Southeast Asia
- iv) provides financial, operational and fundraising support to Regional Offices in Bangladesh, Brazil, Kenya, Mexico, the United States, Senegal, the Netherlands and Tunisia.

The Regional Offices are of two types:

- i) Subsidiaries: these have local governance boards and take independent management decisions from the International Office. They are treated as subsidiaries in the accounts. These include ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19 Campaña Global por la libertad de expression) and ARTICLE 19 Eastern Africa (based in Kenya).
- ii) Branches: these include ARTICLE 19 Bangladesh and South Asia, ARTICLE 19 Senegal and West Africa, ARTICLE 19 Middle East and North Africa, ARTICLE 19 Inc. (USA) and Stichting ARTICLE 19.

Affiliate Members are those regional offices who have a governance or advisory board from which they appoint a representative to the International General Assembly. Affiliates are ARTIGO 19 Brasil, ARTICULO 19 Campaña Global por la libertad de expression, ARTICLE 19 Eastern Africa, ARTICLE 19, Inc., ARTICLE 19 Middle East and North Africa.

The International General Assembly comprises the Trustees of the UK charity together with nominated representatives from Regional Office Boards.

Board of Trustees

ARTICLE 19 is governed by an International Board of Trustees ('Directors' under company law). The International Board of Trustees meets twice a year to provide strategic direction for the organisation, and to monitor the work of the Executive Director and management team.

Our Finance and General Purposes Committee (FGPC) is chaired by the Treasurer, Mark Salway, and is responsible for overseeing financial, audit, human resources and operational matters; this meets a minimum of four times a year, with additional meetings as required. The Governance Sub-Committee is chaired by the Vice Chair, Gayathry Venkiteswaran, and is charged with overseeing and measuring the overall effectiveness of the governance mechanisms of the organisation and recommending new Trustees for appointment to fill vacancies. The committee meets at least three times a year.

In July 2021 one Trustee resigned, with an additional resignation due to retirement in June 2022. One new trustee was appointed in June 2021, and a further one was appointed in June 2022. Our Board at the time of

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signing in 2022 consisted of:

- Paddy Coulter (Chair), Director, Oxford Global Media
- Mark Salway FCA (Treasurer), Experienced financial consultant and lecturer Bayes Business School
- Gayathry Venkiteswaran (Vice Chair), Associate Professor of Media & Law, University of Nottingham (Malaysia Branch)
- Nadezda Azhgikhina, Journalist and human rights activist
- Abir Ghattas, Digital Technologist
- Prof. David Kaye, Professor of Law
- Robert Latham, Lawyer specialising in media and intellectual property law
- Lucia Nader, Political scientist
- Charles Onyango-Obbo, Author and journalist
- Aparna Ravi, Lawyer specialising in corporate finance and governance
- Lesley Swarbrick, Writer and HR expert (special responsibility for human resources on the Board)
- David Viney, Digital Technologist

Selection and appointment of Trustees

There is a documented and structured process for the appointment of new Trustees. Nominations and recommendations are first made by existing members and from open recruitment. Their CVs are then circulated to the Governance Sub-Committee of the Board, which arranges for potential candidates to be interviewed for their suitability. The Governance Committee then proposes selected candidates to the General Assembly, who in turn recommend them to the Trustees upon agreement. 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

Newly appointed UK Trustees meet with the Chair, the Executive Director and staff members as part of a documented and structured induction programme; they receive key ARTICLE 19 organisational and programmatic documents. For non-UK based Trustees, the induction programme process is commenced virtually and completed in person at the time of the next Board meeting.

Setting Remuneration of Key Management Personnel

The FGPC sets the pay of the Executive Director and reviews this on a periodic basis taking into account market conditions and pay in similar organisations. The pay of other key management personnel is determined by a salary scale that is updated annually in line with inflation and applied to all staff.

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Achievements and performance against specific objectives

We view freedom of expression around the world in 2021 as being at a critical juncture. Our analysis has shown that democracy is under attack, authoritarianism is on the rise, and powerful actors - from governments to Big Tech – are battling to control the narrative. People who challenge power and those most at risk of discrimination are disproportionately affected.

Six years ago, ARTICLE 19 launched its strategy for 2015-2021 called The **Expression Agenda**. The strategy set out our vision of a world in which all people could freely express themselves and meaningfully engage in public life without fear or discrimination.

Each year since 2018, our **Global Expression Report** has investigated the state of freedom of expression around the world and ranked countries according to how free each and every person is to write, post online, march, teach, access and share information, and hold the powerful to account.

The developments we have witnessed over the course of The Expression Agenda are truly chilling. Democratic institutions have been hollowed out, media and civil society attacked, and checks and balances on executive powers eroded.

The Global Expression Report 2021 found that:

- **Two-thirds of us, or 4.9 billion people, now live in countries that are Highly Restricted or In Crisis** – more than at any time in the last decade.
- The level of democracy the average citizen enjoyed in 2020 was down to **levels last found around 1990**.
- The global score for Freedom of Expression and the Right to Information is at its **lowest point since 2010**.

Since March 2020, states worldwide have used the Covid-19 pandemic as an excuse to crack down on freedom of expression at the time we most needed clear and inviolable protections. But the pandemic hit a world already fraught with populist strongmen hostile to journalism and science, the denigration of dissent, and an erosion of multilateral engagement and trust.

But despite these grim developments, hundreds of actors and activists are making tremendous strides in strengthening media literacy, improving corporate transparency, tackling hate speech, and regulating giant companies.

Internally, ARTICLE 19 has adapted its processes to prioritise well-being and flexibility, offering tailored support to teams around the world. While many have struggled with adverse circumstances, particularly our teams in Brazil and Bangladesh who have faced uniquely dark situations, all without exception have risen to the challenges of the pandemic and continued to deliver.

Highlights of our performance against each goal is outlined below; full details of ARTICLE 19's achievements in 2021 can be found in our [Annual Report](#). From campaigns supporting indigenous people in the Amazon to television broadcasts in Bangladesh, and from disinformation trackers in Western Africa, to an award-winning health channel in Tunisia, the breadth of work as seen in this year's report highlights the remarkable resilience and resolve demonstrated by teams across the organisation.

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For the year ended 31 December 2021

GOAL 1: CIVIC SPACE – RESULT AGAINST STRATEGIC OUTCOMES AND 2021 ACTIVITIES

1.1 PROTEST: ACHIEVED

Protecting the right to protest has been a central issue for our organisation, starting with developing the Right to Protest Principles in 2016 and resulting in most regional offices working on this issue, due to many countries now being at a crisis point with the government using the pandemic to put additional restrictions in place. In 2021, we continued to be a member of the Vuka! Coalition Network and have led in producing a guide on the right to protest for over 200 coalition members to share with their partners.

Our Brazil and South America office had a significant litigation success with the landmark ruling for photojournalist, Alex Silveira, when Brazil's Federal Supreme Court ruled that the state must be held responsible when journalists are injured by security forces while covering demonstrations. We have been following the case since 2014 as an *amicus curiae* and not only does this bring the journalist long-awaited justice, it will serve as a precedent for similar cases currently going through the courts, as well as for future cases. In Kenya, there has been work with women and sexual and gender minorities HRDs. For example, we have worked with a group of women who were campaigning against killing of women allegedly involved in witchcraft, and more broadly countering negative narratives about women being part of protest.

1.2 PARTICIPATION: ACHIEVED

The main work under this outcome came from the regional offices, due to a lack of opportunity at the global level to contribute to standard setting. However, the importance of this work has grown in the last two years, with governments infringing on the basic principles. One focus at the international level has been our facilitation of the Civic Space and Human Rights breakout group during the C7 (Civil Society stream of the G7). The event hosted by Bond with support from the UK Cabinet office, brought together civil society recommendations to feed into the G7 communiqués. The G7 final communiqué includes language on commitments on open societies, though decisive action is still to be seen.

Our work has progressed well in our Senegal and West Africa, Brazil and South America and Kenya and East Africa offices. After almost a decade of tireless advocacy engaging a range of stakeholders, including people with disabilities in the Gambia, The Gambia National Assembly passed the Persons with Disabilities Bill which protects their fundamental rights and freedoms. In Brazil, we have offered training on the Escazú Agreement - one of the focuses is the promotion of convention 169 on informed participation of populations potentially affected by major works. In Kenya, in partnership with the Kisumu County government, we drafted and presented the Public Participation Act.

1.3 EQUALITY AND NON-DISCRIMINATION: ACHIEVED

A focus under this outcome has been working on Hate Speech, including the creation of a toolkit which we have adapted to the context of our regional offices. A successful example from Tunisia has been the training of the Ministry of Education on how to counter hate speech, which is now integrated into the curriculum of the ministry. In West Africa, a project called Young People in Dakar focused on the increase in hate speech in various media and used toolkits to counter this. In Mexico, we focussed on disinformation and hate speech and developed and published the [report](#), 'Content Removal: Inequality and Exclusion from Digital Civic Space' (Remoción de contenidos: Desigualdad y exclusión del espacio cívico digital). In Belarus, we have published a [report](#) on the right to FoE and 'extremism' restrictions in which it examines the interpretation of various Belarusian legislation. The report finds that the legislation fails to comply with international FoE standards going beyond the boundaries established by Articles 19 and 20 of the ICCPR.

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GOAL 2: PROTECTION - RESULT AGAINST STRATEGIC OUTCOMES AND 2021 ACTIVITIES

2.1 SELF-PROTECTION: ACHIEVED

This outcome was mostly implemented by the regional offices, where monitoring of attacks against journalists takes place. All regional offices document attacks against journalists, with some monitoring in a more systematic way. The International Office uses the information for targeted advocacy at the UN, or other international coalitions and events. An example of a national campaign includes the #ConocerlesEsReconocerles campaign in Mexico, which seeks recognition of the work HRDs and journalists conduct in Mexico. The campaign highlighted five emblematic cases that explain the importance of the right to defend human rights, the risks faced by defenders and journalists, and highlights how their work benefits society. The launch was shared widely and a number of HRDs and journalists participated, as did the EU Ambassador to Mexico. We delivered digital security training in Cambodia to 210 HRDs to become more secure in their work. We also focused on UN advocacy by jointly publishing a [UPR mid-term report](#) with PEN America highlighting Cambodia's regression on FoE issues. We conducted 37 online and 1 offline safety training sessions in Bangladesh. Additionally through the bridging employment initiatives 47 female journalists, who lost their job during the Covid-19 crisis, were provided training. The initiative helped them to gain technology-based skills. By the end of 2021, 10 of the journalists have returned to their profession.

At the global level, three sets of intersectional guidelines were developed; monitoring attacks against journalists; protection training; and advocacy on emblematic cases. The guidelines were led by the International Office in consultation with all regional offices.

2.2 MEDIA ENVIRONMENT: PARTLY ACHIEVED

The international office aims to oversee the big picture of how this global outcome is being implemented, with regional offices implementing work on how to strengthen protection policies and protocols in media houses and with lawyers working in this area. The work for a global resource hub on the safety of journalists and HRDs has started and many resources have already been collected to be part of it. In Mexico a hub was launched last year, with one in Brazil and Bangladesh also to be published next year.

Training was provided to journalists and media associations to document Covid-19 related attacks, and sub-grant provided to journalists and media houses in Sub-Saharan Africa so they can adapt and survive the crisis while enabling them to provide relevant and life-saving information on the pandemic to their audiences. We supported CSOs and media outlets in Turkey by providing legal support on criminal investigation and internet blocking. In the last 2 years, we have supported more than 100 legal cases, which impacted on the survival of CSOs in Turkey. This has been very welcomed by defendants and their families.

2.3 STATE & INTERNATIONAL ACTORS: ACHIEVED

In 2021, we developed a strategic approach to advocacy in international fora to reinforce international standards. In 2021, we contributed to; the UN General Assembly on the Security of Journalists; to the UNSR report on gender, justice and FoE; to the HRC report on violence against journalists during Covid-19; and the UN Secretary General report on the safety of journalists in the digital space. As co-chairs of the MFC Consultative Network, we brought several cases of violations to the Media Freedom Coalition for them to take action and supported them in the creation of diplomatic networks on media freedom in 11 countries. We began the development of AdvoSheets, which are short guides on how to use international standards to reinforce national legislation and policies. Additionally, we provided training to the regional offices and partners on how to use the UN special procedures to promote the safety of journalists.

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In Tunisia, after a series of consultations with the Ministry of Justice and the High Institute of Magistracy, the latter have given their agreement in principle to sign a formal partnership with us. Within it a Training for Trainers for Judges on FoE will be implemented as well as an update of the training module on FoE and information for judges, which will be adopted by the High Institute for Magistracy. In response to the Myanmar coup, we delivered nearly 20,000 GBP in emergency help to HRDs, including journalists, to assist them with relocation and enhanced personal protection. ARTICLE 19 was in a strong position to help these individuals at risk.

2.4 IMPUNITY: ACHIEVED

All Regional offices have issued statements demanding justice for attacks against journalists and HRDs, and the international office has spoken at many events. We have had many successes in Mexico after a number of years advocating on behalf of different journalists; in the case of Lydia Cacho, who was arbitrarily detained and tortured in 2005, in 2021 the former Governor of Puebla Mario Marín, who is accused of torturing the journalist, was arrested in Acapulco. Through legal advocacy over 11 years, the UN Human Rights Committee ascertained the responsibility of the Mexican State for the human rights violations committed against Lydia. There is no precedent of a former Governor being detained on charges of torture, let alone a high-level official being apprehended for an attack against a journalist. Another example is the journalist Carmen Olsen, whose case we have accompanied for 8 years, was acquitted of the crime of "outrages to authority", an important achievement for FoE against criminalization of journalism.

In Togo, our actions contributed to the release of journalists, Joe Egah and Ferdinand Ayité who had been imprisoned for defamation and offence against authority and Isidore Kouwonu who had been placed under judicial control. In Kenya, we published several articles on thematic issues including the following; Prosecute, reject impunity for crimes against journalists and 'Why Kenya must Address Online violence against women ahead of elections'.

2.5 ENVIRONMENTAL HUMAN RIGHTS DEFENDERS (EHRDs): ACHIEVED

The Aarhus Convention meeting of parties agreed in November 2021 to create a new Special Rapporteur for Environmental HRDs. The new rapporteur will have a number of functions and powers to protect Environmental HRDs and we hope will set a good model for other regions. Additionally, the Escazú Agreement was ratified by additional states and went into force in 2021. It includes extensive obligations to protect Environmental HRDs that should significantly improve national legal obligations to act to protect them.

GOAL 3: DIGITAL - RESULT AGAINST STRATEGIC OUTCOMES AND 2021 ACTIVITIES

3.1 DIGITAL CONTENT REGULATION: ACHIEVED

We have provided a significant contribution to the work of the Council of Europe Committee of Experts on FoE and Digital Technologies, and elements of our calls have been upheld in the final Recommendations issued by the expert group and approved by the Committee of Ministers. We have decided to join a number of regional coalitions including the Arab Alliance for Digital Rights and The Middle East and North Africa Coalition to Combat Digital Surveillance which aims to advocate for the end of sales of digital surveillance tools to repressive governments in the region, fight for a safe an open internet, defend human rights, and project HRDs, journalists, and internet users from governments' prying eyes. In December 2021, we launched our new policy, Taming Big Tech which outlines how to regulate the content moderation of social media platforms in a way that protects the right to freedom of expression and information.

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3.2 PRODUCTS & SERVICES: PARTLY ACHIEVED

At a global level, we have seen progress between business and human rights organisations, however the area of products and services is one of the most complex areas to make progress for human rights because it is extremely difficult to get meaningful adoption through the business sector. We have pushed for the adoption of Human Rights Impact Assessments (HRIA) for private sector infrastructure providers. This will have an impact on the less visible (to the public) products and services (such as content delivery networks) which are not usually closely scrutinised. We have been involved in conversations with infrastructure providers but were unable to conduct HRIs as it requires physical presence to conduct these workshops which was not possible during Covid-19.

We had more success at the regional level where, in Brazil we implemented community radio in eight communities of Brazil's Amazon region. We published, '[Emotional Entanglement: China's emotion recognition market](#)', analysing the design and development of the technology and its implication for human rights. The report provides evidence and analysis of the burgeoning market for emotion recognition technology in China and its detrimental impact on human rights. We published an [outcome report](#) following business and human rights engagement with infrastructure service providers SIDN, Blacknight and PIR to present the first-of-its-kind methodology for a sub-sector that is often overlooked with regards to human rights due diligence. The report highlighted how the three companies updated their policies in line with international human rights standards, implemented improvements to their transparency reporting procedures, and engaged with new stakeholders and forums.

3.3 INTERNET GOVERNANCE, MANAGEMENT AND STANDARDS: ACHIEVED

This outcome has resonated well with the donor community as it has been well funded enabling us to achieve all international targets. At the regional level, we organised a strategic cross-sector dialogue with actors working to expand universal connectivity in South and Central America. The dialogue shared knowledge and experiences to address the challenges and gaps of existing policies and regulatory frameworks which have prevented universal access. The result has been both a consensus and further collaboration to shape connectivity policies for local and global contexts.

In the ITU Telecommunication Standardization Sector (a body that coordinates standards for telecommunications and Information Communication Technology), we worked to ensure that four strands of work were blocked from moving forward as the work items would have normalised biometric mass surveillance and centralised surveillance systems. In Mexico, we have actively participated in international Internet forums such as Mozfest to deal with technology and human rights issues from the perspective of the Global South. This has opened the doors to discussions that were previously focused on the vision of the Global North.

3.4 ACCESS: PARTLY ACHIEVED

We successfully advocated for the inclusion of community networks and small internet service providers as viable actors to expand connectivity in a final International Telecommunication Union (ITU) Study Group 1 report despite pushback from certain Member States. We published a study focused on analysing Community Networks initiatives as a path to the democratisation of access to the Internet in Brazil. The research encompassed themes such as digital divide, public policies for connectivity, and telecommunications infrastructure, which are basic matters to be considered when discussing Internet and grassroots movements/organisations. We produced a [report](#) on the digital divide within Mexico, to highlight how this impacts on human rights exercised through and with the use of ICT that mainly affects the states located in the southeast region.

GOAL 4: TRANSPARENCY RESULT AGAINST STRATEGIC OUTCOMES AND 2021 ACTIVITIES

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4.1 SUSTAINABLE DEVELOPMENT: SIGNIFICANT PROGRESS

We performed well at the regional level. The model transparency law produced by the Organisation of American States and the Tromso convention were both important breakthroughs with significant ARTICLE 19 engagement. In April 2021, the Escazú Agreement came into force in Latin America and the Caribbean. The Agreement is binding and includes an enforcement mechanism, making it a strong tool to protect environmental human rights defenders. ARTICLE 19's regional offices in Mexico and Brazil worked closely on its creation, development, and now enforcement. In October 2021, the UN Economic Commission for Europe's Aarhus Convention Meeting of Parties approved the creation of a new Rapid Response Mechanism to tackle attacks against environmental human rights defenders in Europe. This will include not only an enforcement mechanism but also the creation of a new Special Rapporteur dedicated to protecting environmental human rights defenders. ARTICLE 19 held the first ever side event at an Aarhus meeting in 2014, which focused on the need to protect environmental human rights defenders, so we warmly welcome this development.

Regionally, Kenya worked with the government to draft regulations on the new national Access To Information law and subsequently helped train national government officials in its use. In Mexico, The Proactive Transparency project underwent an internal review and a new strategy was developed in 2020. The new implementation methodology was first implemented in Chiapas, followed by Yucatán and Oaxaca.

However, we did not secure any new commitments from the UN on transparency related issues. There was also no HLPF resolution in 2020, because Covid-19 prevented negotiations from moving, and in what can be seen as a climb down on commitments, it was agreed that the UN global pact on the environment would be demoted to a declaration rather than a binding treaty.

4.2 TRANSPARENCY FOR ACCOUNTABILITY: SOME PROGRESS

The process of discussing, drafting and enacting comprehensive right to information laws and most related legislation has stalled due to the pandemic. However, the Covid-19 outbreak generated a renewed interest in transparency, health information and governance-related issues as many governments undertook responses that hinder the right to information. This has generated a lot of attention and we have been repeatedly asked about recommendations on how to face the emergency and which positive steps governments should take to ensure the public's right to know necessary to inform and respond to the pandemic according to international standards and best practices.

International bodies have highlighted access to information as crucial to fighting the pandemic. UN bodies such as the UN Secretary General and the World Health Assembly, the decision making body of the WHO, have all recognised its importance, as have bodies such as United Nations General Assembly Special Session and the Financial Accountability, Transparency and Integrity panel, both of whom were heavily engaged through both public lobbying with delegates and public advocacy.

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GOAL 5: MEDIA - RESULT AGAINST STRATEGIC OUTCOMES AND 2021 ACTIVITIES

5.1 REGULATION (incl. FREEDOMS): PARTLY ACHIEVED

Our main focus has been working on a prototype Social Media Council and we have had some success within legislative circles in Ireland. One of the challenges when working in media is a context which is constantly changing. At the regional level, we produced a baseline report on the media legal environment and stakeholders in Sierra Leone that showed areas of non-compliance to international FoE standards of the new Independent Media Commission (IMC) Act. The report clearly showed the IMC lacks formal independence from political control and influence and fails to differentiate between different types of media and submits the control over all the media – press, broadcast and online media – to control of one regulator. In Tunisia, we equipped the Press Council with a pocket manual on the treatment of complaints and provided training to the Press Council members to ensure their understanding of the mechanisms of complaints management in line with the principles of the ethical charter and the rules of procedure.

In Bangladesh, we conducted research on the local media landscape which resulted in three reports providing a mapping of media laws and regulatory bodies, a comparative analysis of laws with international standards, and identifying gaps and hindrances which are obstructing the creation of an enabling environment for journalists.

5.2 PLURALISM (incl. PUBLIC INTEREST): ACHIEVED

After our successes at the global level in previous years, our focus has turned to the regional level. In partnership with the Institute of Press and Science of Information in Tunisia, we launched a National Academy on Investigative Journalism. The Academy will provide face to face and online trainings covering basic principles of investigative journalism and other topics such as access to information, digital data processing, corruption in public procurement, online and physical safety for journalists, media, legal and institutional framework and freedom of the press in Tunisia and ethical journalism. We published blogs, press releases, and opinion pieces on FoE in China. These included pieces targeted at the Chinese government's detention of journalists as well as the impact of big tech on FoE in China.

About our new strategy 2022-25

The Power of our Voices is our new four-year organisational strategy setting out our approach to tackling some of the existential challenges facing freedom of expression around the world. Developed collaboratively with staff from across the global organisation during 2021 it builds on the successes and learnings of the Expression Agenda strategy (gained from an external evaluation carried out in 2021) and ARTICLE 19's unique assessment of worldwide freedoms of expression and rights to information.

The new strategy has four global objectives -

- Three programmatic objectives
 - Digital spaces, governance, services and technologies will be rooted in human rights and enable the diversity of human experience;
 - More inclusive, protected and resilient communities and individuals feel free to express themselves in public and media;
 - Accurate and reliable data and information are publicly accessible, and must empower individuals to seize their rights.
- One operational objective focussed on making ARTICLE 19 an organisation that will better connected, more agile, resilient and sustainable.

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For the year ended 31 December 2021

All of which are designed to deliver three global impacts of -

- Bridging human rights and technology to define a new digital era for expression
- Protecting, empowering and connecting silenced voice and dissent Advance law and policy to protect freedom of expression and demand accountability

ARTICLE 19 will achieve all of this through delivering three types of intervention:

- By carrying out cutting-edge research and legal and policy analysis to enhance our global leadership and drive our work (THINK)
- Leading programme work on the frontlines of expression through our regional offices, demonstrating the power of our approach to protect, enhance and empower voices (DO)
- Driving the global Freedom of Expression movement forward by sparking innovation through our research, campaigns and advocacy. (PROPEL)

Future plans – specific goals

STRATEGIC GOAL ONE: Digital spaces, governance, services and technologies will be rooted in human rights and enable the diversity of human experience	
GO1.1	Influence the design, development, and deployment of Internet infrastructure and technology so that it is more accessible and more resilient to efforts to censor people and vulnerable communities.
GO1.2	Push back against the datafication of publicly deployed infrastructure and its adverse implications on the rights of people and communities to speak, know, and protest.
GO1.3	Promote meaningful choice in how people and vulnerable communities can connect to the Internet and have awareness of digital rights.
GO1.4	Contribute to the emergence of transparent, accountable and sustainable multi-stakeholder local mechanisms for the oversight of content moderation on social media on the basis of international standards on FoE and other fundamental rights (including social media councils and local coalitions on content moderation and freedom of expression).
GO1.5	Challenge violations of online freedom and online harassment in our consistent advocacy, legal challenges and submissions with social media platforms, governments and IGOs. Failure to include strong freedom of expression and information and privacy provisions will be known of, and condemned.

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STRATEGIC GOAL TWO: More inclusive, protected and resilient communities and individuals feel free to express themselves in public and media

GO2.1	Research, explore, and test best practices and innovative approaches to respond to hate speech, discrimination, gender-based violence (online and offline), and protection of LGBTQ digital rights and advocated for at the international level.
GO2.2	Protest rights are protected, promoted, improved, and/or are made visible in target countries as a result of the A19 flagship campaign on protest.
GO2.3	Target HRDs, journalists, CSOs, and youth groups and their advocacy for key civic space challenges.
GO2.4	Help protect International Standards and their implementation in National Legislation and Policies, promoting an intersectional gender approach, , in particular those related to 1) legal harassment, 2) online harassment, 3) national security and counter terrorism, 4) protest, 5) disinformation, 6) privacy.
GO2.5	Protect capacities, support and coordination to reinforce protection of media, journalists, communicators and HRDS in most vulnerable contexts and at risk because exercising their freedom of expression.
GO2.6	Prosecution and Remedy: Innovative approaches are researched, explored and tested to address impunity and ensure remedy.
GO2.7	Through media and information literacy (MIL), support non-expert audiences in developing their capacity to understand key principles of freedom of expression and media freedom, which enables them to be more critical towards the legal framework and the reliability of information where they live.

STRATEGIC GOAL THREE: Accurate and reliable data and information are publicly accessible, and must empower individuals to seize their rights

GO3.1	Promote right to information, access to information and freedom of expression in law and in practice.
GO3.2	Improve transparency regarding the adoption and use of digital technologies and platforms which impact on human rights including FOE, privacy, and FOAA.
GO3.3	Improve access to information, public participation, protection of EHRDs, Journalists.
GO3.4	Journalists, lawyers, judges and civil society actors have the skills and knowledge to request information and exercise a watchdog role over government.
GO3.5	ARTICLE 19 will ensure that the protection of FoE, online and offline, is integrated as a priority in global discussions tackling mis/disinformation.

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For the year ended 31 December 2021

STRATEGIC GOAL FOUR: ARTICLE 19 an organisation that will better connected, more agile, resilient and sustainable

GO4.1	CONNECTED: our communication systems, structures and ways of working are simplified, enabling us to collaborate easily, professionally and creatively both externally and internally across, and inside, borders, functions and teams.
GO4.2	AGILE: our technology, processes and knowledge management systems are being used efficiently to enable faster, more flexible and more effective working.
GO4.3	RESILIENT: humanly, digitally and financially we have increased our capability to anticipate threats to the organisation, and are better placed to manage and recover from the impacts of sudden shocks from those threats.
GO4.4	SUSTAINABLE: our funding and financial costing models, infrastructure, people and organisational values and behaviours underpin ARTICLE 19's long term stability and enhance its ability to have future impact.

These objectives and goals are shared with the reader to show the breadth and depth of our ambition. We have also set an action plan which sits behind each strategic goal. We aim to report against these fully next year.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

Financial Review

The financial results for the year ended 31 December 2021 are set out in the Statement of Financial Activities. ARTICLE 19's overall income of £14.2m has increased when compared with the previous year (2020: £11.8m).

This increase is due to a mix of additional income from secured grants and the timing of restricted project activity delayed from 2020 to 2021 leading to catch up from the impact of Covid-19. As in 2020 whilst our teams have successfully adapted, there are a number of activities that have had to be postponed, scaled back or delivered differently which has slowed down some of our spending, particularly on restricted grants. Income is recognised based on need, the total restricted income has increased to £10.3m (2020: £7.5m).

Unrestricted income decreased slightly to £3.9m (2020: £4.4m) – this is primarily due to one of our core donors' grant renewal being delayed into 2022. ARTICLE 19 is very appreciative of the continued support and trust of our core donors, SIDA and NMFA which remains critical to our ability to defend Freedom of Expression and support our regional offices globally.

Total expenditure increased by £3m to £13.2m (2020: £10.2m) which was in line with increased restricted funding and mitigating some of the impact of Covid-19 due to our staff's ability to adapt to remote ways of working. There was a slight reduction of £0.1m in unrestricted expenditure partly in response to the reduction in core funding.

As ARTICLE 19 matures as an organisation and restricted activity grows, we acknowledge that we must support this by ensuring strong and effective systems and controls, in particular effective and responsive compliance with our grant obligations. The new Strategy for 2022-2025 has explicitly addressed this need in its fourth strategic objective focussed on making ARTICLE 19 an organisation that will better connected, more agile, resilient & sustainable to create a strong foundation for our future growth.

Designated Reserves and Unrestricted General funds

We hold a designated reserve to match the net book value of fixed assets. At the end of 2021, this totalled £67k (2020: £73k). Our free reserves, called General funds, total £705k (2020: £717K). Free reserves are available to provide operational working capital and to maintain ARTICLE 19's resilience to resist the financial impact of unforeseen events or unexpected risks surrounding projected income and expenditure.

Reserves Policy

The reserves policy is designed to protect the organisation against areas mentioned in our risk review along with unexpected falls in income, unplanned increases in expenditure, security risks and unexpected fluctuations in exchange rates. Our policy results in a target of £2m and in comparing this with the general funds figure of £705k there is a shortfall against our target of £1.3m.

We are developing plans to increase our sources of unrestricted funds through fundraising, increase indirect recovery rates and improve the overall cost recovery in order to achieve our reserves target. We recognise that this will take time and may, in the short term, require some investment of our existing reserves. We continue to monitor our funding position closely.

Changes in Group Structure

There were no changes in our group structure during 2021.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2021

Risk Review

ARTICLE 19 reviews and updates its risk policy and risk register on a regular basis, which covers both financial and operational risks. The most significant risks currently are:

- 1. Political change in key donor countries (including ongoing impacts of Brexit, Covid-19 and the Ukraine conflict) leading to loss of Government funding due to diversion of funding priorities away from human rights work.** The UK Foreign and Commonwealth Office funding continues to be subject to political pressure to reduce their human rights funding with increased uncertainty about future funding flows and shorter term commitment to existing contracts. The Swedish government required urgent and sudden reallocation of their national budget to help support their humanitarian response to the Ukraine conflict. In both cases, we rapidly revisited contingency plans first made in 2020 and 2021 and made considered reductions to spending budgets and tightened cost control to help mitigate some of the short term impacts. We also successfully lobbied donors at risk to help justify minimising threatened cuts in funding and approached other sympathetic donors to increase their funding. The benefits of ARTICLE 19's registration in the Netherlands as ARTICLE 19 Stichting is starting to enable us to compete for EC grants in the remaining EU member states. We maintain our commitment to the strategy of developing a High Net Worth Individual givers programme. We continue to monitor and analyse political/economic threats to donor funding and remain committed to donor diversification as a key mitigation strategy
- 2. Unforeseen failure to comply with national legislation (labour, tax, reporting, charitable objectives) puts ARTICLE 19 registration, staff and partner safety or ability to deliver programme operate at risk.** Where feasible regional auditors or experts are tasked to check tax compliance regularly. Central oversight has been increased & inter-office communication on the risks improved. Central monitoring of potentially VATable activity and the VAT threshold has been stepped up and use of consultancy staff reviewed to ensure compliance with national legislations. A global legality & compliance questionnaire is being designed to circulate annually to all offices to help early identification & mitigation of high risk non-compliance.
- 3. Staff or offices are subject to harassment, intimidation, legal action for defamation or inappropriate use of Strategic Lawsuits Against Public Participation (SLAAPs) by state authorities or other stakeholders which constrains our work, risks our registration or threatens our staff** Security Management Group and Global Management Team have increased monitoring & review of crisis responses for all countries where A19 has active staff. Inter-office communication and sharing of information has been speeded up to enable more rapid coordination of mutual support and access to good legal advice. The processes for ensuring good editorial control of publicly released documents are being improved and structured training programmes provided to staff globally in professional research and writing. Where possible, cost effective and available professional Indemnity insurance coverage has been put in place to mitigate cost impact

Other risks regarded as important and therefore closely monitored but with sufficient mitigation measures already being taken to manage the impact on ARTICLE 19's operations and staff include -

- Failure to comply with donor compliance or reporting terms leads to reputation damage and loss of funding
- Loss of funds due to internal fraud, including partners
- IT failure or malicious cyber-attack leads to loss of data, including confidential information
- Lack of fully effective budget management & financial accounting systems, processes and reporting leads to core funding shortfall, organisational sustainability (overspend, underspend, incorrect allocation), poor quality compliance and decision making

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- Physical and virtual risks to our staff arising from the politically sensitive nature of our work and that of our partners
- Covid-19 impact on staff physical and mental wellbeing as well as constraining effective delivery of our programmes.

Covid-19 Pandemic impact - 2021/22

The global Covid-19 pandemic continued to impact ARTICLE19's human rights activities and the wellbeing of our staff and their families in 2021. We have made significant adaptations in our ways of working to keep our staff, partners and beneficiaries safe and their mental well-being supported as well as continuing to deliver our freedom of expression work under great challenge. The logistical difficulties of constantly evolving and changing Covid-19 precautions have been compounded by increasing worldwide governmental misuse and abuse of emergency Covid-19 legislation to stifle legitimate freedom of expression and rights to access to information.

Over the last 24 months we have had to become very adaptive and creative in the way we deliver our FoE and RTI programmes and in particular how the teams in all of our offices responded to complicated and constantly changing rules for controlling and mitigating the spread of the virus.

Governments continued to misuse and in some cases abuse emergency Covid-19 legislation to constrain legitimate rights to protest or to delay or prevent access to information. The absence, or deliberate ignoring, of "sunset" clauses in emergency legislation designed to ensure regular scrutiny and proportionality of restrictions to the levels of public safety risks has been prevalent. A number of restrictions introduced by governments at the national level, particularly in the realm of right to assembly, freedom of speech and right to information, required ARTICLE 19's monitoring and interventions and has an impact on how we delivered our work

As in 2020, we have continued to challenge threats to freedom of expression around the world, monitoring and reporting on governments' overreach and ensuring human rights did not become yet another victim of the virus.

The specific impacts of Covid-19 to ARTICLE 19 include:

- Noting the increase in number of restrictions introduced by governments at the national level, particularly in the realm of right to assembly, freedom of speech and right to information, requiring ARTICLE 19's increased monitoring and interventions.
- Where feasible, teams have re-phased project activities focusing on those that can be carried out regardless of the Covid-19 restrictions and precautions and mitigated to some extent the impact on our programming through more active portfolio monitoring in close collaboration with partners and donors.
- We continued to re-purpose or move planned capacity building events for communities and partners into online spaces.
- Our advocacy work has been impacted and delayed as some events at the national and international level were postponed but, given the longer-term character of this work, the majority of it has been rescheduled or the delivery mechanism adapted. We have noted in some cases better attendance of key stakeholders due to the current situation.
- Whilst we are seeing many activities across the portfolio having to be postponed, a new set of activities is emerging due to the crisis.

A good example of this is the project **Covid-19 in Africa: Together for Reliable Information** where ARTICLE 19 joined forces with Deutsche Welle Akademie, Fondation Hironnelle, Free Press Unlimited, International Media Support, and Reporters Without Borders – in collaboration with UNESCO, and funded by the EU – to document the risks faced by journalists in 17 African countries during the Covid-19 pandemic.

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As part of this project, ARTICLE 19:

- Published human-impact briefings on attacks against journalists in eight countries;
- Analysed trends across the region in two regional reports;
- Produced legal analyses for use in advocacy work;
- Engaged in advocacy at the national, regional, multilateral, and global levels; and
- Provided essential, timely support, capacity-building training, and resources to fact-checkers to help them provide quality and reliable information about the pandemic.

Despite these challenges, ARTICLE 19's delivery of the overall strategy remained broadly on track. And whilst there has been some adaptation across all five of the Expression Agenda strategic themes, nevertheless the number of global outcomes and international targets within the strategy remained the same.

As the Covid-19 vaccination programme and greater understanding of its vectors has begun to reduce transmission and the impact of the virus worldwide we have increased collaborative working and started a return to more face-to-face delivery of our programmes and ways of working, while at the same time we look to reduce our environmental impact and remain creative and flexible in how we deliver our work through increased use of technology and the support of our staff across ARTICLE 19.

Fundraising policy

We are aware of our obligations under the Charities Act to report our fundraising policy. Our funding comes almost entirely from statutory funders, trust and foundations and companies.

During 2021 we have, for the first time, enabled individual supporters to donate to ARTICLE 19 through our website. As this is a brand new source of income for ARTICLE 19 we are not yet actively engaging with members of the public, including those who are vulnerable, around fundraising. We do not use professional fundraisers, and we received no complaints in the year.

We are also considering in future to register with the Fundraising Regulator's Code of Fundraising Practice.

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 adequate accounting records that disclose, with reasonable accuracy

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Report of the trustees

For the year ended 31 December 2021

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.

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.

We would like to thank everyone, and all organisations, who support our work – donors, staff and trustees. Our work would not be possible without you.

The Trustees delegated approval of the report and financial statements to the Finance and General Purposes Committee. This report and the financial statements were approved by the Committee on 13 October 2022 and are signed on their behalf by:



Paddy Coulter (Chair)



Mark Salway (Treasurer)

Independent auditor's report

to the members of

ARTICLE 19

Opinion

We have audited the financial statements of ARTICLE 19 (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2021 and of the group's 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
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on ARTICLE 19's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent auditor's report

to the members of

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Other Information

The other information comprises the information included in the trustees' annual report, including the strategic report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report, including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied

Independent auditor's report

to the members of

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that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert

to any indications of non-compliance throughout the audit.

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal

Independent auditor's report

to the members of

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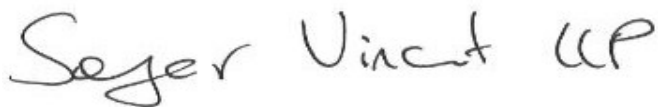
entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 auditor's 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.

A handwritten signature in black ink that reads "Sayer Vincent LLP". The signature is written in a cursive, slightly slanted style.

Noelia Serrano (Senior statutory auditor)

25 October 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor Invicta House,
108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

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Consolidated statement of Financial Activities (incorporating an income and expenditure account)

For the year ended 31 December 2021

		Unrestricted	Restricted	2021 Total	Unrestricted	Restricted	2020 Total
	Note	£	£	£	£	£	£
Income from:							
Donations and legacies	2a	3,863,236	–	3,863,236	4,350,911	–	4,350,911
Charitable activities	2b						
Africa projects		–	738,218	738,218	–	518,497	518,497
Asia projects		–	1,146,289	1,146,289	–	594,304	594,304
Latin America projects		–	2,670,942	2,670,942	–	2,206,259	2,206,259
Law & Policy projects		–	78,205	78,205	–	–	–
Europe & Central Asia projects		–	1,910,146	1,910,146	–	809,977	809,977
Middle East & North Africa projects		–	830,923	830,923	–	676,580	676,580
Global thematic projects		–	2,963,664	2,963,664	–	2,682,637	2,682,637
Total income		3,863,236	10,338,387	14,201,623	4,350,911	7,488,254	11,839,165
Expenditure on:							
Cost of raising funds	3	181,532	–	181,532	168,545	2,329	170,874
Charitable activities	3						
Africa projects		515,417	490,440	1,005,857	544,220	483,642	1,027,862
Asia projects		186,421	998,567	1,184,988	496,101	448,971	945,072
Latin America projects		1,031,921	2,466,948	3,498,869	1,013,045	1,668,467	2,681,512
Law & Policy projects		404,908	118,586	523,494	402,733	183,050	585,783
Europe & Central Asia projects		288,372	1,565,892	1,854,264	407,188	1,169,197	1,576,385
Middle East & North Africa projects		177,074	981,653	1,158,727	202,716	421,090	623,806
Global thematic projects		1,095,215	2,654,358	3,749,573	787,943	1,815,215	2,603,158
Total expenditure		3,880,860	9,276,444	13,157,304	4,022,491	6,191,961	10,214,452
Net income for the year	4	(17,624)	1,061,943	1,044,319	328,420	1,296,293	1,624,713
Reconciliation of funds:							
Total funds brought forward		789,783	3,692,861	4,482,644	461,363	2,396,568	2,857,931
Total funds carried forward		772,159	4,754,804	5,526,963	789,783	3,692,861	4,482,644

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 21 to the financial statements.

ARTICLE 19

Balance sheets

Company no. 02097222

As the year end 31 December 2021

	Note	The group		The charity	
		2021	2020	2021	2020
		£	£	£	£
Fixed assets:					
Tangible assets	10	66,759	72,740	30,953	47,924
		66,759	72,740	30,953	47,924
Current assets:					
Debtors	16	1,286,276	662,933	1,012,354	450,073
Cash at bank and in hand		5,631,958	5,087,833	3,483,682	3,331,438
		6,918,234	5,750,766	4,496,036	3,781,511
Liabilities:					
Creditors: amounts falling due within one year	17	1,458,030	1,340,862	1,286,806	1,095,138
Net current assets		5,460,204	4,409,904	3,209,230	2,686,373
Total net assets		5,526,963	4,482,644	3,240,183	2,734,297
Funds:	21				
Restricted income funds		4,754,804	3,692,861	2,340,806	1,803,685
Unrestricted income funds:					
Designated funds		66,759	72,740	30,953	47,924
General funds		705,400	717,043	868,424	882,688
Total unrestricted funds		772,159	789,783	899,377	930,612
Total funds		5,526,963	4,482,644	3,240,183	2,734,297

The Trustees delegated approval of the report and financial statements to the Finance and General Purposes Committee. This report and the financial statements were approved by the Committee on 13 October 2022 and are signed on their behalf by:



Paddy Coulter
Chair



Mark Salway
Treasurer

ARTICLE 19**Statement of cash flows****For the year ended 31 December 2021**

	Note	2021 £	£	2020 £	£
Cash flows from operating activities					
Net cash provided by operating activities	22		961,683		1,430,636
Cash flows from investing activities:					
Purchase of fixed assets		(38,265)		(33,960)	
Net cash (used in) investing activities			(38,265)		(33,960)
Change in cash and cash equivalents in the year			923,418		1,396,676
Cash and cash equivalents at the beginning of the year			5,087,833		3,722,769
Change in cash and cash equivalents due to other movements			(379,293)		(31,612)
Cash and cash equivalents at the end of the year	23		5,631,958		5,087,833

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies

a) Statutory information

ARTICLE 19 is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is Sayer Vincent, Invicta House, 108–114 Golden Lane, London, EC1Y 0TL.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charity and its wholly-owned subsidiaries ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil), ARTICLE 19 Mexico and Central America (ARTICULO 19, Campaña global por la libertad de expression), ARTICLE 19 Eastern Africa (based in Kenya) on a line by line basis.

Transactions and balances between the charity and its subsidiaries have been eliminated from the consolidated financial statements. Balances between the entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented as a summary of the result for the year is disclosed in the notes to the accounts.

The SORP 2015 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from ARTICLE 19 in the UK is such that other overseas offices (USA, Tunisia, Bangladesh, Netherlands and Senegal) are in substance branches and so are included in the results and position of the charity.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Income and expenditure that meets these criteria is charged to the fund. Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising 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;
- Expenditure on charitable activities includes the costs of training/workshops, grants to partners, events, campaigns and publications undertaken to further the purposes of the charity, and their associated support costs;
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended (note 3) are allocated to a particular activity where the cost relates directly to that project. The cost of overall direction and administration of each activity consists of salary and overhead costs for the central function. This is apportioned on the following basis which is an estimate based on staff time and the amount attributable to each activity.

• Cost of raising funds	2%
• Africa projects	8%
• Asia projects	8%
• Latin America projects	28%
• Law & policy	8%
• Europe & Central Asia project	11%
• Middle East & North Africa projects	7%
• Global projects	28%

j) Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

k) Fixed assets

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.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

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:

• Office equipment	4 years
• Computer Equipment	3 years

l) Grants to partners

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies (continued)

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

q) Pension Scheme

ARTICLE 19 operates a group pension scheme with Scottish Widows that pays an employer contribution of 8% for its employees in the UK. From November 2016, ARTICLE 19 joined the auto-enrolment scheme with the same pension provider.

r) Foreign exchange policy

ARTICLE 19 hold funds in the currency in which those funds will be transferred to its Regional Offices and to its partners. Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into Sterling at the average rate of exchange for the year. Exchange differences are taken into account in arriving at the net movement in funds for the year.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

2a Donations and legacies

	2021 Total £	2020 Total £
Institutional donors		
Norwegian Ministry of Foreign Affairs	634,523	844,309
Swedish International Development Cooperation Agency	2,037,806	2,868,882
<i>Sub total of Institutional donors</i>	2,672,329	3,713,191
Other donors		
Confidential donor	287,687	190,433
Ford Foundation	531,333	–
Open Society Foundation	187,327	–
Other voluntary income	184,560	447,287
<i>Sub total of other donors</i>	1,190,907	637,720
Total	3,863,236	4,350,911

All donations and legacies income received in 2021 and 2020 were unrestricted.

2b Income from charitable activities by donor

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Institutional donors				
Danish International Development Agency	–	(3,174)	(3,174)	55,316
European Commission	–	425,912	425,912	485,097
Global Affairs Canada	–	121,181	121,181	(56,462)
Netherlands Ministry of Foreign Affairs	–	627,220	627,220	424,598
UK Foreign and Commonwealth Office	–	–	–	126,630
UK Foreign, Commonwealth & Development Office (Note 26)	–	2,128,771	2,128,771	1,030,035
US Agency for International Development	–	441,460	441,460	312,773
US Department of State	–	1,702,609	1,702,609	1,357,921
Other Institutional donors	–	472,175	472,175	–
<i>Sub total of Institutional donors</i>	–	5,916,154	5,916,154	3,735,908
Trust and foundations				
Ford Foundation	–	441,377	441,377	611,941
William and Flora Hewlett Foundation	–	401,846	401,846	–
MacArthur Foundation	–	109,489	109,489	–
Open Society Foundation	–	1,094,077	1,094,077	585,485
Other Trusts and Foundations	–	268,937	268,937	500,283
<i>Sub total of Trust and foundations</i>	–	2,315,726	2,315,726	1,697,709
Other donors				
Confidential donor	–	104,018	104,018	120,646
European Partnership for Democracy	–	162,017	162,017	207,934
Free Press Unlimited	–	76,871	76,871	288,081
National Endowment for Democracy	–	273,035	273,035	239,671
Stichting Hivos	–	465,853	465,853	613,563
Other donors	–	1,024,713	1,024,713	584,742
<i>Sub total of other donors</i>	–	2,106,507	2,106,507	2,054,637
Total	–	10,338,387	10,338,387	7,488,254

All income from charitable activities received in 2021 and 2020 was restricted.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

3a Analysis of expenditure (current year)

	Cost of raising funds £	Charitable activities								Governance costs £	Head Office support costs £	2021 Total £	2020 Total £
		Africa projects £	Asia projects £	Latin America projects £	Law & Policy projects £	Europe & Central Asia projects £	Middle East & North Africa projects £	Global projects £					
Staff costs (Note 5)	138,005	500,597	519,350	1,773,006	469,135	724,202	473,482	1,808,085	-	1,307,724	7,713,586	6,547,836	
Grants to partners (Note 7)	-	59,568	261,529	-	-	766,830	41,972	1,031,528	-	-	2,161,427	1,018,514	
Project expertise costs	-	69,397	133,110	345,607	-	25,906	93,135	121,306	-	10,011	798,472	835,155	
Training, events & workshops	-	153,514	41,404	32,193	2,179	53,749	82,816	26,100	-	18,717	410,672	201,631	
Media and publications	-	158	41,543	50,704	7,118	55,153	61,346	76,065	-	224,784	516,871	458,997	
Project travel costs	-	15,313	19,904	83,061	2,118	33,216	1,337	24,036	-	38,512	217,497	239,260	
Project support costs	73	45,980	(1,702)	645,687	(104,775)	(39,825)	252,543	75,685	-	381,736	1,255,402	790,714	
Governance costs	-	3,705	6,320	10,336	-	7,000	3,009	17,447	46,760	(11,200)	83,377	122,345	
Total Expenditure 2021	138,078	848,232	1,021,458	2,940,594	375,775	1,626,231	1,009,640	3,180,252	46,760	1,970,284	13,157,304	10,214,452	
Support costs	42,447	153,971	159,739	545,333	144,294	222,747	145,631	556,122	-	(1,970,284)	-	-	
Governance costs	1,007	3,654	3,791	12,942	3,425	5,286	3,456	13,199	(46,760)	-	-	-	
Total expenditure 2021	181,532	1,005,857	1,184,988	3,498,869	523,494	1,854,264	1,158,727	3,749,573	-	-	13,157,304	10,214,452	
Total expenditure 2020	170,874	1,027,862	945,072	2,681,512	585,783	1,576,385	623,806	2,603,158	-	-	10,214,452		

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

3b Analysis of expenditure (prior year)

	Cost of raising funds £	Charitable activities								Head Office support costs £	2020 Total £
		Africa projects £	Asia projects £	Latin America projects £	Law & Policy projects £	Europe & Central Asia projects £	Middle East & North Africa projects £	Global projects £	Governance costs £		
Staff costs (Note 5)	120,663	503,125	382,431	1,159,835	404,503	603,229	443,227	1,684,504	-	1,246,319	6,547,836
Grants to partners (Note 7)	-	24,187	63,745	14,084	-	425,500	27,850	463,148	-	-	1,018,514
Project expertise costs	-	67,229	98,931	484,242	800	30,360	56,423	89,037	-	8,133	835,155
Training, events & workshops	-	52,127	27,540	60,733	1,418	7,694	16,125	4,949	-	31,045	201,631
Media and publications	-	541	8,375	42,776	10,357	14,546	85,947	68,410	-	228,045	458,997
Project travel costs	302	32,333	23,578	46,106	872	16,523	8,342	41,542	-	69,662	239,260
Project support costs	440	125,370	178,101	389,554	1,997	231,225	(199,407)	(443,235)	-	506,669	790,714
Governance costs	-	16,682	5,585	8,680	-	-	3,588	4,200	87,810	(4,200)	122,345
Total Expenditure 2020	121,405	821,594	788,286	2,206,010	419,947	1,329,077	442,095	1,912,555	87,810	2,085,673	10,214,452
Support costs	47,470	197,935	150,452	456,291	159,136	237,317	174,370	662,702	-	(2,085,673)	-
Governance costs	1,999	8,333	6,334	19,211	6,700	9,991	7,341	27,901	(87,810)	-	-
Total expenditure 2020	170,874	1,027,862	945,072	2,681,512	585,783	1,576,385	623,806	2,603,158	-	-	10,214,452

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

4 Net income for the year

This is stated after charging:

	2021 £	2020 £
Depreciation	18,259	28,971
Operating lease rentals:		
Property	253,172	191,678
Equipment	-	-
Auditor's remuneration (excluding VAT):		
Audit	38,083	30,000
Other services	25,999	17,100
Losses on foreign exchange	405,281	31,612
	<u>405,281</u>	<u>31,612</u>

5

Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	2,526,030	2,345,715
Social security costs	291,595	266,275
UK Employer's contribution to defined contribution pension schemes	198,444	188,861
Regional staff costs	2,563,394	2,390,561
Termination costs	85,682	-
Other staffing costs	2,048,441	1,356,424
	<u>7,713,586</u>	<u>6,547,836</u>

The following number of employees received employee benefits (excluding pension costs) during the year between:

	2021 No.	2020 No.
£60,000 – £69,999	8	8
£70,000 – £79,999	7	4
£80,000 – £89,999	2	1
£90,000 – £99,999	-	-
£100,000 – £109,999	-	-
£110,000 – £119,999	-	1
£120,000 – £129,999	1	-
	<u>1</u>	<u>-</u>

Included within Other staffing costs are fees payable to programme and non-programme consultants of £971,641 (2020: £945,108).

Total employee benefits including pension contribution and employer's national insurance for key management personnel were £679,412 (2020: £581,954).

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2020: £nil).

Trustees' expenses represents the reimbursement of travel and subsistence costs totalling £nil (2020: £825) relating to attendance at International Board meetings.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was:

	2021 No.	2020 No.
Fundraising	2	2
Africa projects	23	23
Asia projects	23	22
Latin America projects	64	60
Law & Policy projects	11	8
Europe & Central Asia projects	10	8
Middle East & North Africa projects	18	16
Global projects	25	27
	<u>176</u>	<u>166</u>

7 Grants to partners

	2021 £	2020 £
Asociacion por los Derechos	-	14,051
Avivid AB	-	15,838
Centre for Internet and Society	-	14,051
Derechos Digitales	57,730	14,051
International Centre for Not-for-Profit	412,893	105,747
International Commission of Jurists	56,265	-
Internews Europe	302,496	119,803
Meedan Inc.	34,238	-
North Kazakhstan Legal Media Centre	60,025	-
Open Net	94,053	-
PUNTO24	-	90,055
ROO Tsentr SOVA	-	7,226
Stichting Hivos	214,848	164,674
Small grants	260,741	-
Confidential partners	668,139	473,018
	<u>2,161,427</u>	<u>1,018,514</u>

Small grants include grants to partners below £25,000 in the year.

Confidential partners are organisations which need to remain anonymous due to the sensitive nature of their work.

8 Related party transactions

Lucia Nader was engaged as a consultant in 2021 and paid £2,700. Lucia was appointed as a trustee of the International Board in June 2022.

9 Taxation

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

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

10 Fixed assets

<u>The group</u>	Computer equipment £	Office equipment £	Total £
Tangible fixed assets			
Cost or valuation			
At the start of the year	179,581	118,079	297,660
Additions in the period	14,091	24,174	38,265
Revaluation of foreign currency asset	(33,555)	(4,327)	(37,882)
At the end of the year	160,117	137,926	298,043
Depreciation			
At the start of the year	139,078	85,842	224,920
Charge for the period	10,233	8,026	18,259
Revaluation of foreign currency asset	(15,333)	3,438	(11,895)
At the end of the year	133,978	97,306	231,284
Net book value			
At the end of the year	26,139	40,620	66,759
Net book value at the start of the year	40,503	32,237	72,740
 <u>The charity</u>			
	Computer equipment £	Office equipment £	Total £
Tangible fixed assets			
Cost or valuation			
At the start of the year	128,342	57,434	185,776
Additions in the period	12,293	563	12,856
Revaluation of foreign currency asset	(8,442)	(7,077)	(15,519)
At the end of the year	132,193	50,920	183,113
Depreciation			
At the start of the year	98,431	39,421	137,852
Charge for the period	9,831	2,526	12,357
Revaluation of foreign currency asset	1,515	436	1,951
At the end of the year	109,777	42,383	152,160
Net book value			
At the end of the year	22,416	8,537	30,953
Net book value at the start of the year	29,911	18,013	47,924

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

11 Subsidiary undertaking – ARTICLE 19 Mexico and Central America (Campaña Global por la libertad de expression)

A summary of the results of the subsidiary is shown below. These may differ from the statutory accounts of the subsidiary where balances have been adjusted to align with group accounting policies:

	2021 £	2020 £
Incoming resources		
Turnover	1,740,667	1,771,371
Income from ARTICLE 19	62,321	171,847
Expenditure	(1,466,590)	(1,451,475)
Total incoming resources for the year	336,398	491,743
Funds held		
Total funds brought forward	1,324,948	833,205
Total incoming resources for the year	336,398	491,743
Total funds carried forward	1,661,346	1,324,948
The aggregate of the assets, liabilities and reserves was:		
Assets	1,699,838	1,405,171
Liabilities	(38,492)	(80,223)
Funds	1,661,346	1,324,948

Amounts due from the parent undertaking are shown in note 17.

12 Subsidiary undertaking – ARTICLE 19 Brazil and South America (ARTIGO 19 Brasil)

A summary of the results of the subsidiary is shown below. These may differ from the statutory accounts of the subsidiary where balances have been adjusted to align with group accounting policies:

	2021 £	2020 £
Incoming resources		
Turnover	1,291,842	435,938
Income from ARTICLE 19	104,258	123,856
Expenditure	(1,331,523)	(756,534)
Total incoming resources for the year	64,577	(196,740)
Funds held		
Total funds brought forward	382,679	579,419
Total incoming resources for the year	64,577	(196,740)
Total funds carried forward	447,256	382,679
The aggregate of the assets, liabilities and reserves was:		
Assets	486,704	452,901
Liabilities	(39,448)	(70,222)
Funds	447,256	382,679

Amounts due from the parent undertaking are shown in note 17.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

13 Subsidiary undertaking – ARTICLE 19 Eastern Africa

A summary of the results of the subsidiary is shown below. These may differ from the statutory accounts of the subsidiary where balances have been adjusted to align with group accounting policies:

	2021 £	2020 £ (Restated)
Incoming resources		
Turnover	233,597	330,304
Income from ARTICLE 19	83,044	59,577
Expenditure	(300,367)	(262,776)
Total incoming resources for the year	16,274	127,105
Funds held		
Total funds brought forward	67,082	(60,023)
Total incoming resources for the year	16,274	127,105
Total funds carried forward	83,356	67,082
The aggregate of the assets, liabilities and reserves was:		
Assets	102,395	69,221
Liabilities	(19,039)	(2,139)
Funds	83,356	67,082

2020 brought forward balance was incorrectly reported in 2020 accounts. This has been corrected and the asset and liability balance has been updated accordingly.
Amounts due from the parent undertaking are shown in note 17.

14 Subsidiary undertaking – ARTICLE 19 Netherlands

A summary of the results of the subsidiary is shown below. These may differ from the statutory accounts of the

	2021 £	2020 £ (Restated)
Incoming resources		
Turnover	243,431	
Income from ARTICLE 19	-	
Expenditure	(225,759)	
Total incoming resources for the year	17,672	-
Funds held		
Total funds brought forward	92,082	-
Total incoming resources for the year	17,672	92,082
Total funds carried forward	109,754	92,082
The aggregate of the assets, liabilities and reserves was:		
Assets	119,286	92,082
Liabilities	(9,532)	
Funds	109,754	92,082

2020 incoming resource for the year has been restated to reflect the movement of an opening balance from UK to the Netherlands.
Amounts due from the parent undertaking are shown in note 17.

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2021

15 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2021 £	2020 £
Gross income	10,442,463	8,946,270
Result for the year	<u>609,398</u>	<u>1,202,603</u>

16 Debtors

	The group		The charity	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	727,652	127,603	695,033	124,569
Prepayments	217,777	114,897	102,410	74,868
Accrued income	332,319	418,381	212,778	203,306
Other debtors	8,528	2,052	2,133	(157)
Amounts due to parent undertaking	-	-	-	47,487
	<u>1,286,276</u>	<u>662,933</u>	<u>1,012,354</u>	<u>450,073</u>

17 Creditors: amounts falling due within one year

	The group		The charity	
	2021 £	2020 £	2021 £	2020 £
Trade creditors	505,048	433,115	497,836	422,938
Taxation and social security	274,786	202,912	213,386	146,844
Pension contributions due	63,790	67,658	27,557	30,735
Deferred income	29,268	47,431	29,268	47,431
Accruals	144,627	346,809	137,201	275,747
Other creditors	440,511	242,937	319,774	171,443
Amounts due from parent undertaking	-	-	61,784	-
	<u>1,458,030</u>	<u>1,340,862</u>	<u>1,286,806</u>	<u>1,095,138</u>

18 Deferred income

Deferred income consists of funds received in 2021 from a grant to cover project activities in 2022.

	The group		The charity	
	2021 £	2020 £	2021 £	2020 £
Balance at the beginning of the year	47,431	206,564	47,431	206,564
Income deferred in the year	29,268	47,431	29,268	47,431
Amount released to income in the year	(47,431)	(206,564)	(47,431)	(206,564)
Balance at the end of the year	<u>29,268</u>	<u>47,431</u>	<u>29,268</u>	<u>47,431</u>

19 Pension scheme

The charity has a defined contribution pension scheme with Scottish Widows for UK employees. The assets of the scheme are held separately from those of the charity in an independently administered fund with Scottish Widows. The pension costs represents contributions payable by the charity to the fund in the year and amounted to £198,444 (2020: £188,861) (see note 5). Contributions totalling £20,066 (2020: £20,113) were payable to the fund at the balance sheet date and are included in creditors (see note 17).

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Notes to the financial statements

For the year ended 31 December 2021

20a Analysis of group net assets between funds – current year

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	–	66,759	–	66,759
Net current assets	705,400	–	4,754,804	5,460,204
Net assets at the end of the year	705,400	66,759	4,754,804	5,526,963

20b Analysis of group net assets between funds – prior year

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	–	72,740	–	72,740
Net current assets	717,042	–	3,692,861	4,409,903
Net assets at the end of the year	717,042	72,740	3,692,861	4,482,643

21a Movements in group funds – current year

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
Restricted funds:					
Africa projects	(169,623)	738,218	(490,440)	–	78,155
Asia projects	379,046	1,146,289	(998,567)	–	526,768
Latin America projects	1,928,797	2,670,942	(2,466,948)	–	2,132,791
Law & Policy projects	(272,828)	78,205	(118,586)	–	(313,209)
Europe & Central Asia projects	(390,337)	1,910,146	(1,565,892)	–	(46,083)
Middle East & North Africa projects	454,198	830,923	(981,653)	–	303,468
Global Thematic projects	1,763,608	2,963,664	(2,654,358)	–	2,072,914
Total restricted funds	3,692,861	10,338,387	(9,276,444)	–	4,754,804
Unrestricted funds:					
Designated funds: fixed asset fund	72,740	38,266	(44,248)	–	66,758
General funds	717,043	3,824,970	(3,836,612)	–	705,401
Total unrestricted funds	789,783	3,863,236	(3,880,860)	–	772,159
Total funds	4,482,644	14,201,623	(13,157,304)	–	5,526,963

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Notes to the financial statements

For the year ended 31 December 2021

21b Movements in group funds – prior year

	At 1 January 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 December 2020 £
Restricted funds:					
Africa projects	(204,478)	518,497	(483,642)	-	(169,623)
Asia projects	233,713	594,304	(448,971)	-	379,046
Latin America projects	1,391,005	2,206,259	(1,668,467)	-	1,928,797
Law & Policy projects	(89,778)	-	(183,050)	-	(272,828)
Europe & Central Asia projects	(31,117)	809,977	(1,169,197)	-	(390,337)
Middle East & North Africa projects	198,708	676,580	(421,090)	-	454,198
Global Thematic projects	898,515	2,682,637	(1,817,544)	-	1,763,608
Total restricted funds	2,396,568	7,488,254	(6,191,961)	-	3,692,861
Unrestricted funds:					
Designated funds: fixed asset fund	67,660	33,960	(28,971)	91	72,740
General funds	393,703	4,316,951	(3,993,520)	(91)	717,043
Total unrestricted funds	461,363	4,350,911	(4,022,491)	-	789,783
Total funds	2,857,931	11,839,165	(10,214,452)	-	4,482,644

Purposes of restricted funds

Represents funds received from donors relating to agreed projects. The funds will cover expenditure planned for the following financial year.

The split of the restricted funds represents the location where expenditure has taken place, but not necessarily which ARTICLE 19 entity signed the grant agreement.

The restricted balances which are in deficit in 2021 is due to spending on grants where the income is not due from the donor until 2022, and/or income recognised under Global Thematic projects while expenditure is incurred across different teams.

Purposes of designated funds

The designated fund is matched against the net book value of the fixed assets of the charity, which are not readily realisable.

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Notes to the financial statements

For the year ended 31 December 2021

22 Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income for the reporting period (as per the statement of financial activities)	1,044,319	1,624,713
Depreciation charges	18,259	28,971
Foreign exchange losses	405,280	31,612
(Increase)/decrease in debtors	(623,343)	148,875
Increase/(decrease) in creditors	117,168	(403,535)
Net cash provided by operating activities	961,683	1,430,636

23 Analysis of group cash and cash equivalents

	At 1 January 2021 £	Cash flows £	Other changes £	At 31 December 2021 £
Cash in hand	4,101	(2,954)	-	1,147
Cash at bank	5,083,732	547,079	-	5,630,811
Total cash and cash equivalents	5,087,833	544,125	-	5,631,958

24 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

	Property		Equipment	
	2021 £	2020 £	2021 £	2020 £
Less than one year	148,991	114,649	-	-
One to five years	104,181	77,029	-	-
	253,172	191,678	-	-

25 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

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Notes to the financial statements

For the year ended 31 December 2021

26a Income from UK Foreign, Commonwealth & Development Office – current year

Project name	Project identifier	Project code	Income recognised 2021 £	Cash received 2021 £
Protecting Rights, Openness and Transparency Enhancing Civic Transformation (PROTECT)	GB-CHC-1148404-GB-CHC-327421-DFID-PROTECT	06622	1,913,218	1,913,218
Protecting Independent Media for Effective Development (PRIMED) (Consortium led by BBC Media Action)	GB-CHC-327421-2019-6696-PRIMED	06696	47,971	47,971
Supporting independent civil society and media to defend the fundamental freedoms of expression and assembly in Belarus		06746	158,238	158,238
Speech is not a Crime		06768	7,109	7,109
ECHMIL – Ensuring Communal Harmony through Media Information Literacy		06817	2,235	2,235
			2,128,771	2,128,771

26b Income from UK Foreign, Commonwealth & Development Office – prior year

Project name	Project identifier	Project code	Income recognised 2019 £	Cash received 2019 £
Protecting Rights, Openness and Transparency Enhancing Civic Transformation (PROTECT)	GB-CHC-1148404-GB-CHC-327421-DFID-PROTECT	06622	890,431	890,431
Protecting Independent Media for Effective Development (PRIMED) (Consortium led by BBC Media Action)	GB-CHC-327421-2019-6696-PRIMED	06696	120,061	120,061
Strong in Diversity, Bold in Inclusion (SIDBOI) (Consortium led by Stichting Hivos)		06641	19,543	19,543
			1,030,035	1,030,035

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Notes to the financial statements

For the year ended 31 December 2021

27a Income from Swedish International Development Cooperation Agency – current year

	2021 Total SEK	2021 Total £
Income received in 2021	24,000,000	2,037,806
	<u>24,000,000</u>	<u>2,037,806</u>

27b Income from Swedish International Development Cooperation Agency – prior year

	2020 Total SEK	2020 Total £
Income received in 2021	34,000,000	2,868,882
	<u>34,000,000</u>	<u>2,868,882</u>

28 Post balance sheet events

In October 2022 the charity entered into a lease for office premises with payments of £377k due until 2027.