



ARTICLE 19

Report and Financial Statements

Company number: 2097222
Charity number: 327421

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Abbreviations

AI	artificial intelligence
ATI	access to information
FOE	freedom of expression
ITU	International Telecommunications Union
LGBTQI+	lesbian, gay, bisexual, transgender, queer, and intersex
MENA	Middle East and North Africa
MoU	memorandum of understanding
PEBI	Project Ecosystem for Business Intelligence
SLAPPs	strategic lawsuits against public participation

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Report of the trustees'

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Report of the Trustees

The Trustees, who act as the Directors of the Company for the purposes of the Companies Acts and as 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 applicable to charities preparing their accounts in accordance with Financial Reporting Standard (FRS) 102.

Statement of charitable objectives

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 objectives and aims.

ARTICLE 19's objectives are to educate the public and protect freedom of expression (FOE), access to information (ATI), 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. The organisation 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.

A note on partnerships

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

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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.

Vision and mission

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

In our digital era, ARTICLE 19 is an international think-do organisation that propels the FOE movement locally and globally to ensure that all people realise the power of their voices. Together with our partners, we:

- **Think:** By developing cutting-edge research and legal and policy analysis to drive change in the world;
- **Do:** By leading work on the frontlines of expression through our regional offices and reinforcing positive change on the ground; and
- **Propel** change by sparking innovation in the global FOE movement through our research, campaigns, and advocacy.

Global objectives and activities

This report covers activity undertaken across the ARTICLE 19 group during the second year of our current strategy, *The Power of Our Voices*.

As the organisation enters the third year of its strategy, it has decided to extend *The Power of Our Voices* by one year to the end of 2026. *The Power of Our Voices* was forged during the pandemic, which held back some delivery for at least 18 months. The geopolitical and technological context is now significantly different from that of just three years ago.

As the organisation looks towards evaluating our current strategy and preparing for the new, it has posed itself some very important questions that need to be answered:

- How will ARTICLE 19 evolve to meet the challenges ahead in a world that is more populist and hostile to human rights work than when we launched our strategy?
- When ARTICLE 19 celebrates its 40th anniversary in 2027, how will we demonstrate the impact we have made?
- What will change in the external world over the next 10 years because of ARTICLE 19's work?

For the duration of the strategy, ARTICLE 19 is working to achieve impact across four global objectives, three of which are programmatic and the fourth of which concerns operational change. These objectives have been set in response to our strategic assessment of the external world, in which we see a global inflection point where attacks on FOE are driving a decline in democracy and human rights.

To recap, what follows is a high-level summary of our global objectives. 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 that sits behind each strategic goal, with several sub-goals under each.

Global Objective 1: Digital spaces, governance, services, and technologies will be rooted in human rights and enable the diversity of human experience

ARTICLE 19 pioneered the consideration of human rights in the infrastructure of the internet. Our digital work includes people who are often left out of tech discussions, like women; lesbian, gay, bisexual, transgender, queer, and intersex (LGBTQI+) people; and activists from the Global South. With these partners, we will work to define a new internet era – one that respects our freedom of expression and reflects the diversity of human experience.

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We will:

- Counter disinformation and improve media literacy;
- Challenge mass surveillance and demand a ban on biometrics; and
- Strengthen legislation to keep our data private from governments and Big Tech.

Global Objective 2: More inclusive, protected, and resilient communities and individuals feel free to express themselves in public and media

Progress is often instigated by the people who bear the brunt of government and corporate repression. When they bravely speak out to expose injustice and demand racial, gender, or economic equality, they make things better for all of us. ARTICLE 19 will amplify the voices of those who are the most vulnerable and systemically discriminated against.

We will work with:

- **Communities at risk:** Human rights defenders, activists, political dissidents, women, indigenous and racialised people, migrants, religious and ethnic minorities and diaspora, and LGBTQI+ communities;
- **Infomediaries:** Journalists, social communicators, whistleblowers, media workers, and independent and community media outlets – particularly those reporting on corruption, human rights, and the environment; and
- **Civil society, community networks, and social movements:** Particularly youth, women, minority groups, and those fighting corruption and defending the environment – especially in rural and remote areas.

Global Objective 3: Accurate and reliable data and information are publicly accessible, and must empower individuals to seize their rights

ARTICLE 19 is a thought leader in developing cutting-edge legal analyses, policies, and standards to protect freedom of expression around the world. Wherever decisions affecting people's lives are made – whether at the international, regional, or national level – we will advocate to make sure their voices are heard.

We will develop policies on new areas impacting freedom of expression, including:

- infrastructure;
- pluralism and diversity online;

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- state propaganda; and
- disinformation.

And we will ramp up our empirical research, building the evidence base to shape international standards and tailor national solutions.

Global Objective 4: ARTICLE 19 will be an organisation that is connected, agile, resilient, and sustainable

So that ARTICLE 19 is able to effectively and efficiently deliver its strategic goals, our focus is on four interrelated areas of organisational strengthening:

- **Connected:** Simplifying our communication systems, structures, and ways of working to enable easy collaboration, both externally and internally;
- **Agile:** Ensuring our technology, processes, and knowledge-management systems are being used efficiently to enable faster, more flexible, and more effective working;
- **Resilient:** Increasing our capability – humanly, digitally, and financially – to anticipate threats so that we are better placed to manage and recover from the impacts of sudden shocks; and
- **Sustainable:** Ensuring 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.

Achievements and performance against objectives

High-level impacts

During 2023, ARTICLE 19's teams around the world continued to push forward *The Power of our Voices* strategy, and succeeded in delivering genuine impacts in the lives of those we serve. Many of these achievements are summarised below, but three high-level impacts are worth noting at this point.

As a direct result of ARTICLE 19's work:

- Global digital corporation Meta (whose applications are used by **49%** of people worldwide) overturned its policy on blocking specific content about the protests in Iran. This win was especially significant because of our important work protecting the data and privacy of Iranians arrested during the protests in 2022. In 2023, we advocated against banning words and phrases outright, and for moderators and community guidelines to always take account of context when censoring content that affects what billions can see, hear, and say.
- Over **1,500** journalists, activists, and human rights defenders are better equipped to defend expression for all. Of those defenders, over **90%** are from the Global South.
- **1 in 10** people worldwide now enjoy stronger legal protections for expression

In the following sections, we provide highlights of our international and regional offices' impact against our strategic goals and outcomes, along with the challenges we have met in the last year.

Full details of ARTICLE 19's achievements in 2023 are available through our internal reporting structures, and an interactive summary of key stories for external audiences can be found in our [Impact Report](#).

GLOBAL OBJECTIVE 1: Digital spaces, governance, services, and technologies will be rooted in human rights and enable the diversity of human experience.

International impact

- Throughout 2023, ARTICLE 19 lobbied the **UN** to ensure digital technologies respect human rights, resulting in a new UN resolution highlighting the importance of respecting, protecting, and promoting human rights throughout the lifecycle of artificial intelligence (AI) systems. The resolution stressed that certain applications of AI '*present an unacceptable risk to human rights*'. This was the first time a UN resolution recognised such red lines for AI.
- During 2023, **Team CommUNITY** (who are central to the international digital rights community, bridging the worlds of technologists, activists, policy makers and donors) staged the Global Gathering – a relaunch of the much-admired conference formally known as the Internet Freedom Festival – for the first time since the pandemic. The team helped to amplify the voices of digital rights activists from marginalised communities, who typically bear the brunt of surveillance, censorship, and abuse online. Because those communities are underrepresented in strategic spaces, they are absent from debates on these challenges. Through Team CommUNITY's Global Equity Fund, direct expert support was also given to a community in **Senegal** that required circumvention tools following widespread internet shutdowns in the country.
- ARTICLE 19 is one of the few civil society organisations with a seat at the table at the **UN's International Telecommunications Union (ITU)**. Advocacy in 2023 led to the ITU Radiocommunication Sector requiring Member States to support meaningful connectivity by 2030. It also led to the ITU Development Sector launching a call to identify best practices in developing and implementing community networks in rural and remote areas.

Regional impact

- ARTICLE 19 **Europe** was successful in intervening in the case of **Russian** citizen Nikolay Glukhin. Back in 2019, Glukhin staged a one-man peaceful protest on a Moscow train, calling attention to the plight of another activist who had recently been sentenced to five years in prison for peacefully protesting. Police identified and convicted Glukhin using facial-recognition CCTV cameras. Thanks to ARTICLE 19's intervention, he won his case at the European Court of Human Rights, which found that Russia had violated his rights to FOE and privacy by using facial-recognition technology to arrest and convict him. The Court also selected it as a [key case of 2023](#), meaning it was one of the most important cases it dealt with all year.

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- Throughout 2023, authorities in **Iran** ramped up their crackdown on protestors, adding new tactics like weaponised blinding, AI, and facial recognition technology. ARTICLE 19 **Middle East and North Africa** (MENA) provided emergency support to **1,200** at-risk people on the ground – more than twice as many as in 2022 – including protestors, ethnic religious minorities, and LGBTQI+ people. As in 2022, the team was able to secure these individuals' social media and email accounts so that the authorities could not find evidence to use against them.
- ARTICLE 19 **Mexico and Central America**, along with partners, helped to expose and challenge the **Mexico** government's use of Pegasus spyware for illegal espionage. Mexico is both Pegasus's biggest market and the world's most dangerous country for journalists: a disastrous mix for the journalists who risk their lives to expose the truth – and for the public, who rely on them to deliver accurate information. In 2023, ARTICLE 19 attended court for a case in which the judge acknowledged that journalist Carmen Aristegui's phone was tapped with Pegasus from 2015–16, putting herself, her family, and her sources at risk. On 6 February 2024, the Supreme Court also ordered the Ministry of Finance to make public the contracts used to acquire Pegasus.
- ARTICLE 19's engagement with the ITU also led to **Brazil**'s national telecommunications agency, ANATEL, creating a Community Networks Working Group to progress national work in this area.

GLOBAL OBJECTIVE 2: More inclusive, protected, and resilient communities and individuals feel free to express themselves in public and media.

International impact

- In 2022, ARTICLE 19 ensured the **UN Human Rights Council** acknowledged strategic lawsuits against public participation (SLAPPs) in its resolution on the safety of journalists for the very first time. We consolidated this win in 2023 when, thanks to our advocacy, the **UN General Assembly** passed a strong new resolution calling on states to: *'take measures to protect journalists and media workers from strategic lawsuits against public participation, where appropriate, including by adopting laws and policies that prevent and/or alleviate such cases and provide support to victims'*. In line with our recommendations, the resolution was also the first to link the emerging threat of general AI to journalists' safety. We also published new research analysing how courts around the world are responding to SLAPPs.
- **ARTICLE 19 Bangladesh and South Asia** has long spoken out against the rampant targeting of journalists under **Bangladesh's** draconian Digital Security Act (DSA), which has been used to bring over 2,000 cases in the last five years. In March 2023, following advocacy by ARTICLE 19 and our partners, the **UN High Commissioner on Human Rights** spoke out against the use of the DSA to harass and intimidate journalists and to muzzle critical voices online.

Regional impact

- Following seven years of relentless advocacy, in which ARTICLE 19 has played a central role (through the Coalition Against SLAPPS in Europe), the **EU** agreed on a historic new Directive to protect journalists and human rights defenders from SLAPPs. The final Directive includes provisions that empower national courts to: quickly reject SLAPPs, penalise those who file them, and deter others from doing the same; require perpetrators of SLAPPs to compensate victims for costs and damages; and inform SLAPPs victims about financial, legal, and psychological support.
- At the **European Court of Human Rights**, ARTICLE 19 intervened in a case concerning two employees of PriceWaterhouseCooper who had leaked information about international tax-avoidance schemes to journalists. The Court ruled in the whistleblowers' favour, finding that their disclosure was in the public interest because it contributed to public debate. Importantly, the Court also found that the penalties imposed on one of the whistleblowers by a Luxembourg court were disproportionate and *'had a chilling effect on freedom of expression.'* The Court also selected this case as a key case of 2023, meaning it was one of the most important cases it dealt with all year.

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- In **Russia**, **28** Greenpeace activists and **2** journalists were detained in 2013 at a non-violent direct action against oil-drilling plans in the Arctic. In June 2023, following ARTICLE 19's intervention, the European Court of Human Rights found that this violated their rights to liberty, security, and FOE.
- In **Poland**, **ARTICLE 19 Europe** launched new research on protests against the near-total abortion ban and anti-LGBTQI+ discrimination, as well as the violent response from law enforcement.
- ARTICLE 19, alongside our partners, organised a hearing on SLAPPs at the **Inter-American Commission of Human Rights**, to which we brought journalists such as Paola Ruiz, who is facing five trials and criminal charges in **Peru** for investigating sexual abuse by a religious group. **ARTICLE 19 Brazil and South America** also trained over **20** women journalists, communicators, and artists to push back against SLAPPs in 2023. Based on their reflections, the organisation published a new guide on legal empowerment and FOI.
- **ARTICLE 19 MENA** continued their vital work to improve the security of journalists in the region, as well as helping them to navigate issues of FOE that they encounter and research. The team brought together **32** journalists from **Algeria, Morocco, and Tunisia** for training and networking opportunities. Since the programme, **7** participants have won journalism prizes, **15** have produced stories on FOE, and **9** have trained other journalists and/or activists, amplifying their new knowledge to a broader audience.
- In **Ecuador**, back in April 2019, Swedish activist living in Ecuador Ola Bini was arrested on trumped-up charges, jailed for 70 days, and then barred from leaving the country. Following a four-year campaign led by Latin American civil society organisations, including both of ARTICLE 19's offices in Latin America, an Ecuadorian court found him innocent in January 2023.
- In **Tajikistan**, insulting public officials can result in a jail sentence of 5+ years. In 2023, because of **ARTICLE 19 Europe's** advocacy, Tajikistan's government agreed to abolish repressive provisions of the draft media law and give journalists greater legal protections when reporting on public officials.

GLOBAL OBJECTIVE 3: Accurate and reliable data and information are publicly accessible and must empower individuals to seize their rights.

On paper, there has been huge international progress on the RTI on paper: over 90% of the world's population now lives in a country with a law guaranteeing their RTI. However, when it comes to *implementing* that legislation effectively, the gap between policy and practice is stark. For that reason, our work under this objective in 2023 focused on delivering impact at the regional level.

Regional impact

- In December 2023, after over a year of advocacy – including by ARTICLE 19 – the **European Council and Parliament** agreed on the European Media Freedom Act. **ARTICLE 19 Europe's** advocacy contributed to ensuring it had a stronger media pluralism test to assess whether mergers are in the public interest, as well as an independent board of national regulators to ensure the Act is implemented effectively.
- Following over 20 years of advocacy by **ARTICLE 19 Europe** and partners, the **European Parliament** unanimously voted in favour of allowing the public to access documents from the **EU Court of Justice**. In the following months, the Court fought tooth and nail to maintain its secrecy. But in December, our advocacy paid off: the Court Statute will now include – for the first time – a principle of proactive disclosure.
- In June 2023, **Senegal's** government issued a draft access to information (ATI) bill, which they shared with a small number of partners – including **ARTICLE 19 Senegal and West Africa** – for feedback. The team conducted a rapid analysis of the bill, mobilised civil society and the media to improve its provisions, and advocated for policy makers to accelerate its adoption. The government then sent the draft bill to the Supreme Court, which gave a favourable opinion of it. While there is still a way to go, issuing a draft bill is a major step forward – and one that followed many years of civil society advocacy, in which ARTICLE 19, as co-chair of the Open Government Partnership's National Steering Committee in Senegal, has played a leading role. We are now advocating for the draft to be passed into law.
- In **Kenya**, the regulations that operationalise the Access to Information (ATI) law became law in February 2023, following five years of advocacy by **ARTICLE 19 Eastern Africa**. The organisation was also appointed to the Multi-Sectoral Committee on the Development of the National ATI Policy, where we will be advising policy makers on information disclosures across government and contribute to strengthening implementation of the ATI law.

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- In September 2023, **Malaysia's** Prime Minister announced that his government will finally enact the Right to Information (RTI) law. This followed eight years of advocacy, in which **ARTICLE 19 Asia Pacific** joined forces with local NGOs to push for the government to adopt RTI legislation, including by collaborating to produce a draft NGO RTI Bill.
- In May, following years of advocacy by **ARTICLE 19 Brazil and South America** and others, **Brazil's** President sent the groundbreaking Escazú Agreement to Congress. The agreement requires governments to: involve the people most affected by resource extraction in decisions about planned projects and environmental policy; require companies to disclose information about planned projects and their environmental impact; and prevent, investigate, and punish crimes against environmental human rights defenders.
- In a huge victory for civil society, **Brazil** inaugurated a working group of government representatives, the Inter-American Commission on Human Rights, and civil society organisations – including ARTICLE 19 – to: investigate the murders of Indigenist Bruno Pereira and British journalist Dom Philips in the Amazon; protect land rights activists in the Vale do Javari Indigenous territory, who have received death threats for seeking justice for Dom and Bruno; and implement measures to ensure such a tragedy cannot be repeated.
- In **Tunisia**, two students were detained in May 2023 for posting a satirical song on Facebook criticising the police and anti-drug regulations. But thanks to their defence lawyer – who had recently received expert legal training from **ARTICLE 19 MENA** – the students were released.
- **Guatemala** went to the polls in Summer 2023. On 19 August – the day before the second round of elections – the San Marcos Municipality denied a journalist access to the vote count. **ARTICLE 19 Mexico and Central America** and our partners alerted the Supreme Electoral Tribunal, resulting in the journalist being able to cover the count on polling day.
- **ARTICLE 19 Asia Pacific** hosted the organisation's first workshops in **Taiwan**, strengthening our relationships with civil society. Together, we developed strategies to resist digital authoritarianism, learned from a country at the forefront of foreign information manipulation, and co-convened a training on information threats and FOE with Taiwanese NGO Covenants Watch.

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GLOBAL OBJECTIVE 4: Make ARTICLE 19 an organisation that will be better connected, agile, resilient, equitable and sustainable.

Sub goal 4.1 – CONNECTED: ARTICLE 19 effectively collaborates and learns, internally and from others, whilst amplifying our message globally

A central component of ARTICLE 19's work is to ensure the organisation remains connected to external stakeholders by delivering key messages globally through campaigning. In 2023, we reviewed the effectiveness of our campaign work through an external evaluation, which assessed our capabilities and the way in which campaigning is integrated into planning, delivery, and fundraising. The evaluation report, which was published internally in October 2023, provided a series of recommendations that have fed into 2024 plans, including better defining impact and the campaigning support that the International Office offers.

Complementary to this, we launched an internal Research Support Unit with two key areas of focus: strengthening and standardising research practice, including planning practices, across the organisation; and providing support to teams' research projects through each stage of the process, from conception to completion. Research gives the organisation credibility as an expert organisation and ensures policy recommendations are based on understanding how specific issues can affect individuals and communities.

In 2023, ARTICLE 19 embarked on a project to shape a global identity that better articulates our role in the world. The project aims for a step change in the recognition, engagement, perception, and relevance of ARTICLE 19 around the world. It is one of several infrastructure projects to be delivered under Goal 4 of *The Power of our Voices* strategy over the next 2–3 years.

Sub goal 4.2 – AGILE: ARTICLE 19's structures, processes and policies are efficiently delivering innovative, flexible, and effective working

The key work stream under this sub goal is the selection and design of a new online project management tool, Project Ecosystem for Business Intelligence (PEBI), which will enable the development and management of projects throughout the project lifecycle, from proposal to closure. By selecting a tool that sits under the Microsoft umbrella, the organisation will have maximum functionality and a high level of security. PEBI will link the delivery of project outcomes to global objectives to identify areas of success and where improvements may be needed. The system is currently being built and will be tested and rolled out in 2024.

Another key organisational project is reimagining our structure and working relations to enable better delivery of our strategy. We have reviewed the roles of those leading our global objectives,

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exploring how to improve our ability to deliver strategic programmes and complex projects, as well as strengthening internal capacity for our work. These discussions will continue into 2024 to create a plan that will enable us to respond to changing dynamics in our funding landscape.

Our new Director of People and Culture started towards the end of 2023 and has a plan to build HR capability and organisational knowledge and understanding of good people practice, policy and initiatives. Priorities will also include strengthening our current culture and overall engagement, providing a robust partnership with our regions and ensuring that everything we do takes into account and embeds the ethos of diversity, equity and inclusion (DEI).

An overhaul 22 key organisational People and Culture policies, including 12 global policies whose principles will apply to all ARTICLE 19 offices and will be provided in local languages to facilitate accessibility. In the immediate term, a local UK employee handbook will be compiled, which will equip staff with information on policy and process.

Sub goal 4.3 – RESILIENT: ARTICLE 19 has the capability to anticipate threats and manage the impact of sudden shocks to the organisation

The key work stream to enhance organisational resilience – Project Merge – is a response to significant changes in the organisation's size, diversity of work, geophysical locations, flexible working arrangements, subject-matter sensitivity, and security concerns. This work stream links to PEBI (the project-management system mentioned above), and a key aim here is to move all platforms to the Microsoft 365 environment. Initial work will focus on registering all ARTICLE 19 employees on the Microsoft dashboard, which will be followed by transitioning systems covering knowledge management, internal chat, video calls, emails, etc. onto Microsoft throughout 2024.

Currently, immediate psychosocial support is being offered to staff, either due to the nature of their role or in light of any of the current crises taking place around the world (such as Ukraine, Israel/Palestine, etc.). A small team of certified psychologists are available to support staff, and a small section of staff are in receipt of regular sessions. We are reviewing this service, as feedback indicates that staff require more local and longer-term support that enables staff to converse in their native language and speak to someone within their local time zone. Options for this service are currently being explored with a view to creating a formal policy around psychosocial support at ARTICLE 19.

Sub goal 4.4 – EQUITABLE: ARTICLE 19 integrates diversity, equality, and inclusion into its ways of working, both internally and externally

Central to this new outcome's work is Project Coral. This internal project has three overarching goals: identify areas for internal collaboration across teams; develop a clear global voice on issues relating to gender, sexuality, and intersectionality; and establish a clear history of ARTICLE 19's

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longstanding expertise on this area. This will result in a final report, guidelines on terminology, and a code of conduct to ensure external work operates under do-no-harm principles.

In addition, a Management Development Programme was rolled out across all offices towards the end of 2023 in response to a recommendation from the 2019–20 cultural review, which was to develop consistently high-quality management in the organisation. New and existing managers at all levels are participating in a total of five sessions to strengthen management capability and confidence. Participants are already encouraged to think about how they will transfer newly learned skills, tools, and processes to their role as a people manager; these will be set as goals. Further development plans will also be formulated to ensure this capability continues.

Sub goal 4.5 – SUSTAINABLE: ARTICLE 19 ensures its long-term stability and ability to have future impact

Following the training on compliance with key donor requirements training that took place in 2022, we have continued to see improvements in this area.

For example: our annual organisation-wide audit for US government grants is due by 30 September of the year following receipt of the grants. In 2023, we completed our 2022 audit of US government grants, and – despite a 10% increase in the number of grants (from 21 to 23), a 55% increase in expenditure (from USD 2.87m to USD 4.44m), and a 27% increase in audited sampled lines (from 443 to 563) – we have steadily decreased the percentage of ineligible costs to 0.3%.

This decline has been driven by multiple initiatives, under the Finance and Projects teams, to ensure programmes and partners understand the compliance requirements of their grants.

We have also forged ahead with plans to diversify our income sources. We have hired a consultant who will lead our work on high-net-worth individuals, with support from our Business Development and Communications teams.

In addition, we improved our fundraising performance by 7% compared to the previous year: 42% of our proposals were successful in 2023, compared to 35% in 2022. We also submitted proposals to more donors: 61 in 2023, compared to an average of 46 in the last 3 years. While we submitted fewer proposals overall in 2023 (81) than in 2022 (90) due to a concentration of deadlines for complex, highly competitive bids in specific months (March, June, and December), this concentration of deadlines compelled teams across the organisation to prioritise quality over quantity, resulting in a very high success rate (59%) for bids with a budget of \$200,000–500,000.

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The total value of all bids submitted was £34,470,448. This was similar to the total value of bids submitted in 2019 and 2021, but lower than in 2022 (£73,577,968), when we submitted proposals for renewal of unrestricted funding to Norway MFA and SIDA and focused on complex, high-value fundraising opportunities with donors like the Netherlands MFA.

Plans for 2024

ARTICLE 19's work across the four Global Objectives will continue to implement a local to global approach, taking issues that effect those at the local level and amplifying their concerns in international forum, as well as advocating for countries to apply international standards in their application of legislation related to freedom of expression.

- A key focus within the digital sphere will be on ensuring datafication of infrastructure enables people to participate fully in civil and cultural life, and are grounded in human rights approaches with safeguards and due diligence processes in place to counter mass surveillance and profiling.
- ARTICLE 19 will continue to engage with Social Media companies to ensure that platforms provide context specific content regulation which does not have a negative effect on social cohesion.
- All regions will work to ensure that human right defenders, journalists and CSOs are equipped and supported to protect themselves when conducting their essential work through a range of measures including supporting individuals in legal proceedings, facilitating collaboration through local coalitions and providing trainings on best practice to protection mechanisms.
- ARTICLE 19's Right to Protest campaign will build on research that has been published in previous years to conduct advocacy on key asks within countries such as Poland and Brazil to ensure right to peaceful assembly.
- Country specific work ensuring that there is access to reliable data will continue including through ensuring that Access to Information legislation is strengthened and enforced in Kenya, Senegal, Iraq, Malaysia and Mexico.
- A strategy on Information Integrity is planned to be launched, with complimentary papers on propaganda during war planned to be published, as well as a campaign on combating disinformation in the Western Balkans.
- ARTICLE 19 will continue to advocate for stronger resolutions at the UN, including advocating for more progressive standards in standards on the right to protest, as well as push back against regressive resolutions on topics such as religious hatred constituting incitement.
- ARTICLE 19 will push to increase effectiveness and efficiency of the internal processes by ensuring new systems that are planned to come online throughout the year, including those in relation to project management, monitoring and evaluation, financial management, document storage and knowledge sharing are compatible and strengthen one another.

Financial Review

The financial results for the year ended 31 December 2023 are set out in the Statement of Financial

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

Activities. In 2023 ARTICLE 19 raised £17.4m (2022: £15.2m) and we spent £16.7m (2022: £14.8m). The increase in income is due to continued success with institutional donor fundraising, particularly US Department of State who remain our biggest institutional donor.

Income is recognised in the Statement of Financial Activities based on need. Restricted income has increased to £13.3m (2022: £11.3m) while unrestricted income increased to £4.1m (2022: £3.9m) as 2022. ARTICLE 19 is very appreciative of the continued support and trust of our core unrestricted 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 £1.9m to £16.7m (2022: £14.8m), in line with increased restricted and unrestricted income. Restricted expenditure increased by £1.1m while unrestricted expenditure increased by £0.8m.

A transfer of reserves of £0.5m (2022: £nil) from restricted to unrestricted also took place in the year, due to close down of projects in Mexico and the revaluation of all reserves in foreign currency into GBP.

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 Strategy for 2022–2025 has explicitly addressed this need in its fourth strategic objective focused on making ARTICLE 19 an organisation that will be 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 2023 this totalled £123k (2022: £130k). Our free reserves, called General funds, total £1.3m (2022: £997K). 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 £1.3m there is a shortfall against our target of £0.7m.

We continue to develop 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

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Report of the trustees'

For the year ended 31 December 2023

reserves target. Due to a combination of these factors we increased unrestricted reserves by £266k in 2023. We recognise that closing the shortfall completely 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

In October 2022 Stichting ARTICLE 19 transitioned from a branch to a subsidiary. 2023 is the first financial year where Stichting ARTICLE 19 was treated as a subsidiary.

Risk Review

ARTICLE 19 reviews and updates its risk register and policy regularly, which covers both financial and operational risks. On the Board's quarterly basis, the Finance and General Purposes Committee reviews the risk register for completeness and the reasons for changes in the risk profile. The six-monthly Board meeting also has an overview of organisational risk as a standing agenda item.

The most significant risks at the end of 2023 are:

1. Political change in key donor countries (including the 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 risks attributed to Brexit and Covid-19 have significantly reduced since 2021, but the risk remains high as we experience a shift in political discussions and views away from human rights including freedom of expression and information. The Ukraine conflict remains an ongoing and uncertain event with considerable potential for both short- and longer-term impacts on our funding and operations. Our mitigation measures continue to include good budgetary and expenditure control, lobbying of donors seen to be higher risk or with the potential to increase their funding. ARTICLE 19 is now fully registered in the Netherlands enabling us to access European funding post-Brexit. We have launched our high-net-worth individual givers programme and will continue to diversify our funding and donor base.
2. Unplanned loss or incapacity of key staff, especially in smaller regional offices, increases the risk of destabilising regional offices and teams. This risk increased over the year as several significant changes occurred over a short period of time including 3 changes in the Senior Leadership Team in the International Office, and 2 Regional Directors departing, one was replaced by two Co-Directors which was a first for the organisation and the other is pending recruitment. We also lost several middle managers or staff with long tenure and are currently looking to recruit leaders for 2 of our strategic areas. We have been reviewing notice periods in consultation with staff and have enhanced our wellbeing measures to improve our staff retention. Moving into our office space at the start of the year has also facilitated better communication with staff and enhanced collaboration amongst teams.

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Report of the trustees'

For the year ended 31 December 2023

3. We have a reputational risk should our external public facing messages, be miscommunicated, or misrepresented or considered out-of-line with public sentiment in an unforeseen way. In addition, poor application or integration of ARTICLE 19 Freedom of Expression policy positions can also undermine our reputation. Our key mitigation strategies have centered around improving our approvals process and best practices for external communication through training of senior and project managers to build their confidence. In addition, our Law and Policy and Communications teams work closely to review outputs, and we are reviewing the standardisation of key mandatory minimum global policies to ensure consistency across the organisation.

4. State authorities or other bodies affected by our work subject our staff or offices to harassment, intimidation, or legal action during travel or work, and pose risks to our registration. Our Security Management Group and Global Management Team continue to monitor and review potential crises and seek to improve our protocols and plans for response and mitigation. We have reviewed our security protocols for staff travelling in cases of harassment from hostile governments and during sensitive times such as elections. The processes and training for ensuring good editorial control of publicly released documents continue to be reviewed and improved. Where possible, cost-effective and available professional indemnity insurance coverage has been put in place to mitigate cost impacts.

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 deliver projects (including meeting donors' compliance or reporting terms) leads to reputation damage and loss of funding.
- Loss of funds due to internal fraud, including by partners.
- IT failure or malicious cyber-attacks leads to loss of data, including confidential information, or systems failure.
- Lack of fully effective financial management systems leads to a core funding shortfall and ARTICLE 19 organisational sustainability issues.
- Physical and virtual risks to our staff arising from the politically sensitive nature of our work and that of our partners.
- Lack of effective business continuity planning impairs ARTICLE 19's ability to operate.
- Rising complexity and compliance burden of operating in dispersed multiple countries results in failure to comply with UK & international tax and employment law, increasing costs & resource burden on HR

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, trusts and foundations, and companies.

Since 2021, we have enabled individual supporters to donate to ARTICLE 19 through our website

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Report of the trustees'

For the year ended 31 December 2023

and are guided by our Ethical standards policy which outlines three Ethical Standards governing how we seek and receive individual and corporate donations and funding.

These three standards are:

Ethical Standard 1: ARTICLE 19 will not accept funds (cash or in-kind) from corporations whose work or activities directly and actively undermine the achievement of our mission, i.e. to promote and defend freedom of expression and information globally.

Ethical Standard 2: ARTICLE 19 will not enter into a relationship with a corporation that poses a substantial risk to ARTICLE 19's reputation which could lead to loss of support and credibility.

Ethical Standard 3: All cash and non-cash funds received from corporations will be disclosed in full and publicly acknowledged by ARTICLE 19 in keeping with our commitment to transparency and accountability.

We do not use professional fundraisers, and we received no complaints in the year. We are also considering registering with the Fundraising Regulator's Code of Fundraising Practice

Structure, governance and management

Governance

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 thematic teams (including digital, protection and media freedom)
- ii) hosts ARTICLE 19 international support teams (including Law and Policy; Communication and Campaigns; People and Culture; Projects, Finance and Operations) and the Executive Director;
- iii) hosts some of the Regional Team for Europe and Central Asia as it transitions from being based in the UK to being based in the Netherlands as part of Stichting ARTICLE 19;
- iv) directly manages the Regional Team for Southeast Asia; and
- v) provides financial, operational and fundraising support to Regional Offices in

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Report of the trustees'

For the year ended 31 December 2023

Bangladesh, Brazil, Canada, Kenya, Mexico, Netherlands, the United States, Senegal, and Tunisia.

The Regional Offices are of two types:

- i) **Subsidiaries:** these parts of ARTICLE 19 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), ARTICLE 19 Eastern Africa (based in Kenya), and Stichting ARTICLE 19 (Netherlands).
- ii) **Branches:** these parts of ARTICLE 19 may have local advisory boards but do not take independent management decisions from the International Office. 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 ARTICLE 19 Global Campaign on Freedom of Expression (Canada).

Affiliate Members are those regional offices that have a governance or advisory board from which they appoint a representative to the International General Assembly. Affiliates are 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), Stichting ARTICLE 19 (Netherlands) and ARTICLE 19 Middle East and North Africa.

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

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, including risk management. The committee 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.

ARTICLE 19

Report of the trustees'

For the year ended 31 December 2023

Three Trustees resigned in May 2023, December 2023 and May 2024, with an additional resignation due to retirement in September 2024. Three new Trustees were appointed in June and December 2023. Our Board, at the time of signing in 2024, consisted of:

- Robert Latham, lawyer specialising in media and intellectual property law (Chair)
- Mark Salway FCA (Treasurer), experienced financial consultant and lecturer at Bayes Business School
- Gayathry Venkiteswaran (Vice Chair), Associate Professor of Media & Law, University of Nottingham (Malaysia Branch)
- Nadezda Azhgikhina, journalist and human rights activist
- Prof. David Kaye, Professor of Law and Director of the International Justice Clinic at the University of California, Irvine
- Lucia Nader, political scientist
- Aparna Ravi, lawyer specialising in corporate finance and governance
- Lesley Swarbrick, writer and human resources (HR) expert (with special responsibility for HR on the Board)
- David Viney, digital technologist
- Javier Garza Ramos, journalist
- Dr. Rasha Abdulla, Professor of Journalism and Mass Communications at The American University in Cairo

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. The 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; and they receive key ARTICLE 19 organisational and programmatic documents. For non-UK-based Trustees, the induction programme process commences virtually and is completed in person at the time of the next Board meeting.

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Report of the trustees'

For the year ended 31 December 2023

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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Administrative details

For the year ended 31 December 2023

Company number 2097222

Charity number 327421

Registered office and operational address 72-82 Rosebery Avenue, London EC1R 4RW

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:

Robert Latham	Chair, from 31 December 2022
Mark Salway	Treasurer, Chair of the Finance and General Purposes Sub-Committee
Gayathry Venkiteswaran	Vice-Chair, Chair of the Governance Sub-Committee
Nadezda Azhgikhina	Resigned 8 December 2023
Javier Garza Ramos	Appointed 23 June 2023
Abir Ghattas	Resigned 8 May 2023
David Kaye	
Lucia Nader	
Charles Onyango-Obbo	Resigned 10 September 2024
Aparna Ravi	
Lesley Swarbrick	
Barbara Trionfi	Appointed 25 June 2023, Resigned 20 May 2024
Rasha Abdulla	Appointed 8 December 2023
David Viney	

Committees and their members

Finance and General Purposes Sub-Committee

Mark Salway (Treasurer and Chair of sub-committee)
Robert Latham
Lesley Swarbrick
David Viney

Governance Sub-Committee

Gayathry Venkiteswaran (Chair of sub-committee)
Robert Latham

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Administrative details

For the year ended 31 December 2023

Lucia Nader
Aparna Ravi

Secretary Quinn McKew

Principal staff	Quinn McKew	Executive Director
	Barbora Bukovska	Senior Director for Law and Policy
	Amir Bayani	Director of Organisation Resilience
	David Diaz-Jogeix	Senior Director of Programmes
	Nicola Doderò	Director of Finance
	Maxine Harrington	Director of Human Resources (until January 2023)
	Mandi Lazenby	Director of People & Culture (from September 2023)
	Neil Smith	Chief Operating Officer (until August 2023)
	Sara Wilbourne	Senior Director of Communications & Campaigns
	Inger Wong	Director of Strategy and Impact (from September 2023)
Marian Romero	Director of Business Development (from August 2024)	

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
110 Golden Lane
London
EC1Y 0TG

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 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

ARTICLE 19

Statement of Trustees' responsibilities

For the year ended 31 December 2023

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 was re-appointed as the charitable company's auditors during the year and has expressed its 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 27th September 2024 and are signed on their behalf by:



Bob Latham (Chair)



Mark Salway (Treasurer)

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 2023 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 2023 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.

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

ARTICLE 19

Independent auditor's report

For the year ended 31 December 2023

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

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

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Independent auditor's report

For the year ended 31 December 2023

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-

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Independent auditor's report

For the year ended 31 December 2023

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 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.

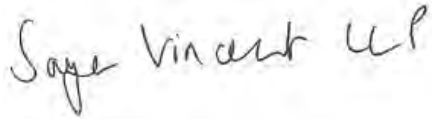
ARTICLE 19

Independent auditor's report

For the year ended 31 December 2023

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.



Jonathan Orchard (Senior
statutory auditor)

Date 31 October 2024

for and on behalf of Sayer Vincent LLP, Statutory
Auditor Invicta House, 110 Golden Lane,
LONDON, EC1Y 0TG

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 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and Legacies	2a	4,109,375	-	4,109,375	3,927,958	-	3,927,958
Charitable Activities	2b	-	-	-	-	-	-
Africa projects		-	501,530	501,530	-	429,036	429,036
Asia projects		-	2,110,721	2,110,721	-	1,317,890	1,317,890
Latin America projects		-	2,774,522	2,774,522	-	2,834,565	2,834,565
Law & Policy projects		-	181,498	181,498	-	222,188	222,188
Europe & Central Asia projects		-	2,463,410	2,463,410	-	1,512,553	1,512,553
Middle East & North Africa projects		-	1,205,409	1,205,409	-	1,298,755	1,298,755
Global thematic projects		-	4,099,267	4,099,267	-	3,689,745	3,689,745
Total Income		4,109,375	13,336,357	17,445,732	3,927,958	11,304,732	15,232,690
Expenditure on:							
Cost of raising funds	3	240,146	4,202	244,348	217,788	-	217,788
Charitable Activities	3	-	-	-	-	-	-
Africa projects		506,283	393,284	899,567	565,826	557,049	1,122,875
Asia projects		237,328	2,037,375	2,274,703	227,860	1,560,357	1,788,217
Latin America projects		1,425,357	2,876,864	4,302,221	730,938	2,730,703	3,461,641
Law & Policy projects		492,275	403,473	895,748	308,244	301,194	609,438
Europe & Central Asia projects		203,228	2,109,591	2,312,819	308,854	1,504,859	1,813,713
Middle East & North Africa projects		267,717	1,222,579	1,490,296	147,008	1,115,427	1,262,435
Global thematic projects		989,593	3,335,425	4,325,018	1,066,494	3,477,920	4,544,414
Total Expenditure		4,361,927	12,382,793	16,744,720	3,573,012	11,247,509	14,820,521
Net Income for the year before transfers	4	(252,552)	953,564	701,012	354,946	57,223	412,169
Transfers between funds		511,555	(511,555)	-	-	-	-
Net income for the year after transfers		259,003	442,009	701,012	354,946	57,223	412,169
Reconciliation of Funds							
Total funds brought forward		1,127,105	4,812,027	5,939,132	772,159	4,754,804	5,526,963
Total funds carried forward		1,386,108	5,254,036	6,640,144	1,127,105	4,812,027	5,939,132

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.

		The group		The charity	
		2023	2022	2023	2022
		£	£	£	£
	Note				
Fixed assets:					
Tangible assets	10	<u>122,541</u>	129,763	<u>82,321</u>	94,738
		122,541	129,763	82,321	94,738
Current assets:					
Debtors	16	996,094	1,042,617	1,044,732	959,841
Cash at bank and in hand		<u>6,870,414</u>	6,276,061	<u>3,610,211</u>	3,679,647
		7,866,508	7,318,678	4,654,943	4,639,488
Liabilities:					
Creditors: amounts falling due within one year	17	<u>1,348,905</u>	1,509,309	<u>1,028,395</u>	1,198,710
		6,517,603	5,809,369	3,626,548	3,440,778
Net current assets		<u>6,640,144</u>	<u>5,939,132</u>	<u>3,708,869</u>	<u>3,535,516</u>
Total net assets					
Funds:					
Restricted income funds	21	5,254,036	4,812,027	2,565,089	2,451,202
Unrestricted income funds					
Designated funds		122,541	129,763	82,321	94,738
General funds		<u>1,263,567</u>	997,342	<u>1,061,459</u>	989,576
Total unrestricted funds		<u>1,386,108</u>	<u>1,127,105</u>	<u>1,143,780</u>	<u>1,084,314</u>
Total funds		<u>6,640,144</u>	<u>5,939,132</u>	<u>3,708,869</u>	<u>3,535,516</u>

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 27th September 2024 and are signed on their behalf by:



Bob Latham (Chair)



Mark Salway (Treasurer)

ARTICLE 19
Statement of cash flows
For the year ended 31 December 2023

	Note	2023 £	£	2022 £	£
Cash flows from operating activities					
Net cash provided by operating activities	22	819,070		307,462	
Cash flows from investing activities:					
Purchase of fixed assets		<u>22,805</u>		<u>83,645</u>	
Net cash (used in) investing activities		<u>22,805</u>		<u>83,645</u>	
Change in cash and cash equivalents in the year		<u>796,265</u>		<u>223,817</u>	
Cash and cash equivalents at the beginning of the year		6,276,061		5,631,958	
Change in cash and cash equivalents due to other movements		594,353		644,103	
Cash and cash equivalents at the end of the year	23	<u>6,870,414</u>		<u>6,276,061</u>	

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2023

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 72-82 Rosebery Avenue, London, EC1R 4RW.

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 expresión), ARTICLE 19 Eastern Africa (based in Kenya) and ARTICLE 19 Netherlands (Stichting ARTICLE 19) on a line by line basis.

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, Senegal and Canada) 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.

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

- 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	3%
● Africa projects	7%
● Asia projects	9%
● Latin America projects	33%
● Law & Policy	8%
● Europe & Central Asia project	7%
● Middle East & North Africa projects	9%
● Global projects	24%

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
● Office fit out	Duration of lease

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.

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.

2a Donations and legacies	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Institutional donors				
Norwegian Ministry of Foreign Affairs	741,487	-	741,487	925,107
Swedish International Development Cooperation Agency	1,755,227	-	1,755,227	1,923,443
Sub-total of Institutional donors	2,496,714	-	2,496,714	2,848,550
Other income				
Wellspring Philanthropic Fund	315,858	-	315,858	366,204
Ford Foundation	418,703	-	418,703	490,734
MacArthur Foundation	120,968	-	120,968	-
Open Society Foundation	205,397	-	205,397	123,177
Other voluntary income	551,735	-	551,735	99,293
Sub-total of Other donors	1,612,661	-	1,612,661	1,079,408
Total	4,109,375	-	4,109,375	3,927,958

All donations and legacies income received in 2023 and 2022 were unrestricted.

2b Income from charitable activities by donors	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Institutional donors				
Danish International Development Agency	-	-	-	-
European Commission	-	414,002	414,002	314,430
Global Affairs Canada	-	190,700	190,700	62,475
Netherlands Ministry of Foreign Affairs	-	46,811	46,811	84,877
UK Foreign, Commonwealth & Development Office	-	1,413,520	1,413,520	1,654,070
US Agency for International Development	-	-	-	503,013
US Department of State	-	4,770,195	4,770,195	3,591,839
Other Institutional donors	-	606,771	606,771	508,376
Sub-total of Institutional donors	-	7,441,999	7,441,999	6,719,080
Trusts and Foundations				
Ford Foundation	-	836,417	836,417	789,435
Hewlett Foundation	-	283,454	283,454	521,137
Luminate Foundation	-	129,587	129,587	167,459
MacArthur Foundation	-	319	319	-
Open Society Foundation	-	1,848,142	1,848,142	611,032
Other Trusts and Foundations	-	278,815	278,815	120,109
Sub-total of Trust and Foundations	-	3,376,734	3,376,734	2,209,172
Other donors				
Wellspring Philanthropic Fund	-	118,165	118,165	199,386
European Partnership for Democracy	-	209,664	209,664	12,487
Free Press Unlimited	-	115,595	115,595	-
National Endowment for Democracy	-	483,899	483,899	527,467
Stichting Hivos	-	239,672	239,672	402,947
Other donors	-	1,350,629	1,350,629	1,234,193
Sub-total of Other donors	-	2,517,624	2,517,624	2,376,480
Total	-	13,336,357	13,336,357	11,304,732

All income from charitable activities received in 2023 and 2022 was restricted.

3a Analysis of Expenditure (current year)

	Charitable activities										2023 Total
	Cost of raising funds	Africa projects	Asia projects	Latin America projects	Law & Policy projects	Europe & Central Asia projects	Middle East & North Africa projects	Global projects	Governance costs	Head Office support costs	
Staff costs (Note 5)	178,993	456,824	683,713	2,238,170	615,563	517,539	629,855	2,019,434	-	1,466,035	8,806,126
Grants to partners (Note 7)	-	96,532	811,402	16,679	-	1,419,002	21,271	1,003,227	-	-	3,368,113
Project expertise costs	-	35,625	244,953	106,081	5,500	3,010	271,049	108,014	-	14,375	788,607
Training, events & workshops	-	84,786	188,205	9,277	9,069	14,703	145,849	126,786	-	12,364	591,039
Media and publications	-	631	11,622	29,325	18,398	7,363	45,319	131,487	-	383,424	627,569
Project travel costs	4,571	42,285	73,575	352,632	31,557	100,475	107,515	226,576	-	97,775	1,036,961
Project support costs	487	26,687	27,537	784,759	8,298	76,385	55,231	29,212	-	389,624	1,398,220
Governance costs	-	2,308	3,375	11,332	-	-	2,029	-	109,041	-	128,085
Total Expenditure 2023	184,051	745,678	2,044,382	3,548,255	688,385	2,138,477	1,278,118	3,644,736	109,041	2,363,597	16,744,720
Support	57,638	147,103	220,164	720,717	198,218	166,654	202,821	650,282	-	2,363,597	-
Governance	2,659	6,786	10,157	33,249	9,145	7,688	9,357	30,000	109,041	-	-
Total expenditure 2023	244,348	899,567	2,274,703	4,302,221	895,748	2,312,819	1,490,296	4,325,018	-	-	16,744,720

3b Analysis of Expenditure (previous year)

	Charitable activities										2021 Total
	Cost of raising funds	Africa projects	Asia projects	Latin America projects	Law & Policy projects	Europe & Central Asia projects	Middle East & North Africa projects	Global projects	Governance costs	Head Office support costs	
Staff costs (Note 5)	168,574	473,870	666,580	2,060,603	442,142	611,209	547,941	2,162,080	-	1,481,937	8,614,936
Grants to partners (Note 7)	-	81,011	429,509	15,486	-	890,147	21,644	1,204,595	-	209	2,642,601
Project expertise costs	-	81,887	255,202	280,436	-	23,903	260,671	148,476	-	20,657	1,071,232
Training, events & workshops	-	169,456	51,092	5,861	40	8,715	77,519	17,762	-	7,906	338,351
Media and publications	-	605	34,313	61,699	10,612	32,856	127,228	177,135	-	297,917	742,365
Project travel costs	900	47,584	48,776	312,036	20,431	48,518	43,613	159,747	-	44,327	725,932
Project support costs	67	128,522	105,674	121,640	235	23,435	17,634	55,824	-	88,984	542,015
Governance costs	-	4,316	6,293	14,128	9,436	-	9,363	-	99,553	-	143,089
Total Expenditure 2022	169,541	987,251	1,597,439	2,871,889	482,896	1,638,783	1,105,613	3,925,619	99,553	1,941,937	14,820,521
Support	45,894	129,010	181,475	560,993	120,371	166,400	149,175	588,619	-	(1,941,937)	-
Governance	2,353	6,614	9,303	28,759	6,171	8,530	7,647	30,176	(99,553)	-	-
Total expenditure 2022	217,788	1,122,875	1,788,217	3,461,641	609,438	1,813,713	1,262,435	4,544,414	-	-	14,820,521

4 Net income for the year

This is stated after charging:

	2023	2022
	£	£
Depreciation	27,590	25,142
Operating lease rentals:		
Property	393,800	512,041
Equipment	-	-
Auditor's remuneration (excluding VAT):		
Audit	36,000	36,716
Other services	34,758	35,946
Losses/(gains) on foreign exchange	204,349	(424,787)

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

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	2,448,728	2,596,236
Social security costs	284,079	314,796
UK Employer's contribution to defined contribution pension scherr	193,814	202,508
Regional staff costs	3,528,538	3,258,943
Termination costs	-	28,548
Other staffing costs	2,350,967	2,213,905
	<u>8,806,126</u>	<u>8,614,936</u>

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

	2023	2022
	No.	No.
£60,000 - £69,999	8	9
£70,000 - £79,999	6	7
£80,000 - £89,999	4	2
£90,000 - £99,999	2	1
£100,000 - £109,999	0	0
£110,000 - £119,999	0	0
£120,000 - £129,999	0	1
£130,000 - £139,999	1	0
	<u>1</u>	<u>0</u>

Included within Other staffing costs are fees payable to programme and non-programme consultants of £872,407 (2022: £876,130).

Total employee benefits including pension contribution and employer's national insurance for key management personnel were £828,109 (2022: £798,761).

Redundancy and termination payments totalled £nil in 2023 (2022: £28,548).

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2022: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represents the reimbursement of travel and subsistence costs totalling £6,769 (2022: £3,690) relating to attendance at International Board meetings.

6 Staff numbers

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

	2023	2022
	No.	No.
Fundraising	3	3
Africa projects	23	25
Asia projects	35	28
Latin America projects	64	67
Law & Policy projects	10	10
Europe & Central Asia projects	10	10
Middle East & North Africa projects	16	15
Global projects	16	25
	<u>177</u>	<u>183</u>

7 Grants to partners

	2023 £	2022 £
ASEAN Parliamentarians for Human Rights	31,925	-
Cambodian Center for Human Rights	25,678	-
Derechos Digitales	23,606	-
Free Press Unlimited	131,074	-
Fundación Karisma	92,996	45,866
Fundacion Universidad de Palermo	58,363	85,162
International Centre for Not-for-Profit Law (INCL)	378,760	344,527
International Commission of Jurists	269,361	175,615
Internews Europe	264,316	388,897
Modern Journalism Development Centre	-	43,456
Open Net	77,638	65,579
Rights for Justice Foundation	69,249	47,797
Stichting Hivos	218,025	325,345
Small grants	350,017	433,229
Confidential partners	1,377,104	687,128
	<u>3,368,112</u>	<u>2,642,601</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

None.

9 Taxation

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

10 Fixed assets

	Computer equipment £	Office equipment £	Fixtures & Fittings £	Total £
<u>The group</u>				
Tangible fixed assets				
Cost or valuation				
At the start of the year	177,126	154,456	63,391	394,973
Additions in the period	20,631	2,174	-	22,805
Revaluation of foreign currency asset	(1,164)	(11,309)	-	(12,473)
At the end of the year	<u>196,593</u>	<u>145,321</u>	<u>63,391</u>	<u>405,305</u>
Depreciation				
At the start of the year	148,987	113,053	3,170	265,210
Charge for the period	8,875	6,037	12,678	27,590
Revaluation of foreign currency asset	(366)	(9,670)	-	(10,036)
At the end of the year	<u>157,496</u>	<u>109,420</u>	<u>15,848</u>	<u>282,764</u>
Net book value at the end of the year	<u>39,097</u>	<u>35,901</u>	<u>47,543</u>	<u>122,541</u>
Net book value at the start of the year	<u>28,139</u>	<u>41,403</u>	<u>60,221</u>	<u>129,763</u>
<u>The charity</u>				
Tangible fixed assets				
Cost or valuation				
At the start of the year	140,601	55,050	63,391	259,042
Additions in the period	4,677	128	-	4,805
Revaluation of foreign currency asset	(1,164)	(1,631)	-	(2,795)
At the end of the year	<u>144,114</u>	<u>53,547</u>	<u>63,391</u>	<u>261,052</u>
Depreciation				
At the start of the year	116,856	44,278	3,170	164,304
Charge for the period	1,174	1,817	12,678	15,669
Revaluation of foreign currency asset	(366)	(876)	-	(1,242)
At the end of the year	<u>117,664</u>	<u>45,219</u>	<u>15,848</u>	<u>178,731</u>
Net book value at the end of the year	<u>26,450</u>	<u>8,328</u>	<u>47,543</u>	<u>82,321</u>
Net book value at the start of the year	<u>23,745</u>	<u>10,772</u>	<u>60,221</u>	<u>94,738</u>

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

	2023 £	2022 £
Incoming resources		
Turnover	2,059,995	2,241,333
Income from ARTICLE 19	68,748	-
Expenditure	<u>(2,193,059)</u>	<u>(1,623,030)</u>
Total incoming resources for the year	<u>(64,316)</u>	<u>618,303</u>
Funds held		
Total funds brought forward	2,279,649	1,661,346
Total incoming resources for the year	<u>(64,316)</u>	<u>618,303</u>
Total funds carried forward	<u>2,215,333</u>	<u>2,279,649</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	2,334,996	2,370,870
Liabilities	<u>(119,663)</u>	<u>(91,221)</u>
Funds	<u>2,215,333</u>	<u>2,279,649</u>

Amounts owed from the parent undertaking are shown in note 15.

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

	2023 £	2022 £
Incoming resources		
Turnover	961,949	805,814
Income from ARTICLE 19	104,117	140,433
Expenditure	<u>(1,141,018)</u>	<u>(1,308,877)</u>
Total incoming resources for the year	<u>(74,952)</u>	<u>(362,630)</u>
Funds held		
Total funds brought forward	84,626	447,256
Total incoming resources for the year	<u>(74,952)</u>	<u>(362,630)</u>
Total funds carried forward	<u>9,674</u>	<u>84,626</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	124,431	166,871
Liabilities	<u>(114,754)</u>	<u>(82,242)</u>
Funds	<u>9,677</u>	<u>84,629</u>

Amounts owed from the parent undertaking are shown in note 15.

13 Subsidiary undertaking -
ARTICLE 19 Eastern Africa

	2023 £	Restated 2022 £
Incoming resources		
Turnover	304,720	368,674
Income from ARTICLE 19	186,700	220,929
Expenditure	(508,697)	(728,440)
Total incoming resources for the year	<u>(17,277)</u>	<u>(138,837)</u>
Funds held		
Total funds brought forward	39,336	178,173
Total incoming resources for the year	(17,277)	(138,837)
Total funds carried forward	<u>22,059</u>	<u>39,336</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	123,405	176,472
Liabilities	(101,345)	(137,136)
Funds	<u>22,060</u>	<u>39,336</u>

Amounts owed from the parent undertaking are shown in note 15.

14 Subsidiary undertaking -
ARTICLE 19 Netherlands

	2023 £	2022 £
Incoming resources		
Turnover	1,907,084	540,641
Income from ARTICLE 19	-	-
Expenditure	(1,253,764)	(619,508)
Total incoming resources for the year	<u>653,320</u>	<u>(78,867)</u>
Funds held		
Total funds brought forward	30,887	109,754
Total incoming resources for the year	653,320	(78,867)
Total funds carried forward	<u>684,207</u>	<u>30,887</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	886,140	129,286
Liabilities	(201,933)	(98,400)
Funds	<u>684,207</u>	<u>30,886</u>

Amounts owed from the parent undertaking are shown in note 15.

15 Parent charity

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

	2023 £	2022 £
Gross income	11,852,416	11,172,105
Result for the year	<u>204,235</u>	<u>243,976</u>

ARTICLE 19
Notes to the financial statements
For the year ended 31 December 2023

16 Debtors

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	554,443	457,261	551,835	457,261
Prepayments	204,755	149,638	164,901	124,333
Accrued income	205,690	405,500	93,393	350,926
Other debtors	31,206	30,218	17,418	27,321
Intercompany	-	-	217,185	-
	996,094	1,042,617	1,044,732	959,841

17 Creditors: amounts falling due within one year

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	392,432	486,212	307,742	484,791
Taxation and social security	327,556	333,879	260,716	264,255
Pension contributions due	24,047	35,049	22,022	31,370
Deferred income	29,268	29,268	29,268	29,268
Accruals	(45,749)	100,341	(49,401)	83,761
Other creditors	621,351	524,560	458,048	382,656
Intercompany	-	-	-	(77,391)
	1,348,905	1,509,309	1,028,395	1,198,710

18 Deferred income

Deferred income consists of a balanced owed from ARTICLE 19 Eastern Africa to ARTICLE 19

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Balance at the beginning of the year	29,268	29,268	29,268	29,268
Income deferred in the year	-	-	-	-
Amount released to income in the year	-	-	-	-
Balance at the end of the year	29,268	29,268	29,268	29,268

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 £193,814 (2022: £202,508) (see note 5).

Contributions totalling £24,047 (2022: £22,218) were payable to the fund at the balance sheet date and are included in creditors (see note 17).

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

	General			Total funds
	unrestricted	Designated	Restricted	
	£	£	£	£
Fixed assets	-	122,541	-	122,541
Net current assets	1,263,567	-	5,254,036	6,517,603
Net assets at the end of the year	1,263,567	122,541	5,254,036	6,640,144

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

	General			Total funds
	unrestricted	Designated	Restricted	
	£	£	£	£
Fixed assets	-	129,763	-	129,763
Net current assets	997,342	-	4,812,027	5,809,369
Net assets at the end of the year	997,342	129,763	4,812,027	5,939,132

21a Movement in group funds - current year

	At 1 January 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2023 £
Restricted funds:					
	-	-	(4,202)	-	(4,202)
Africa projects	(49,858)	501,530	(393,284)	-	58,388
Asia projects	284,301	2,110,721	(2,037,375)	-	357,647
Latin America projects	2,236,653	2,774,522	(2,876,864)	(614,131)	1,520,180
Law & Policy projects	(392,215)	181,498	(403,473)	-	(614,190)
Europe & Central Asia projects	(38,389)	2,463,410	(2,109,591)	-	315,430
Middle East & North Africa projects	486,796	1,205,409	(1,222,579)	-	469,626
Global Thematic projects	2,284,739	4,099,267	(3,335,425)	102,576	3,151,157
Total restricted funds	4,812,027	13,336,357	(12,382,793)	(511,555)	5,254,036
Unrestricted funds:					
Designated funds: fixed asset fund	129,763	-	(7,222)	-	122,541
General funds	997,342	4,109,374	(4,354,704)	511,555	1,263,567
Total unrestricted funds	1,127,105	4,109,374	(4,361,926)	511,555	1,386,108
Total funds	5,939,132	17,445,731	(16,744,719)	-	6,640,144

21b Movement in group funds - prior year

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
Restricted funds:					
Africa projects	78,155	429,036	(557,049)	-	(49,858)
Asia projects	526,768	1,317,890	(1,560,357)	-	284,301
Latin America projects	2,132,791	2,834,565	(2,730,703)	-	2,236,653
Law & Policy projects	(313,209)	222,188	(301,194)	-	(392,215)
Europe & Central Asia projects	(46,083)	1,512,553	(1,504,859)	-	(38,389)
Middle East & North Africa projects	303,468	1,298,755	(1,115,427)	-	486,796
Global Thematic projects	2,072,914	3,689,745	(3,477,920)	-	2,284,739
Total restricted funds	4,754,804	11,304,732	(11,247,509)	-	4,812,027
Unrestricted funds:					
Designated funds: fixed asset fund	66,758	96,931	(33,926)	-	129,763
General funds	705,401	3,831,027	(3,539,086)	-	997,342
Total unrestricted funds	772,159	3,927,958	(3,573,012)	-	1,127,105
Total funds	5,526,963	15,232,690	(14,820,521)	-	5,939,132

Purpose 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 2023 is due to spending on grants where the income is not due from the donor until 2023, and/or income recognised under *Global Thematic projects* while expenditure is incurred across different teams.

Purpose 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.

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

	2023 £	2022 £
Net income for the reporting period (as per the statement of financial activities)	701,012	412,169
Depreciation charges	27,590	25,142
Foreign exchange (gains)/losses	204,349	(424,787)
(Increase)/decrease in debtors	46,523	243,659
Increase/(decrease) in creditors	(160,404)	51,279
Net cash provided by operating activities	819,070	307,462

23 Analysis of group cash and cash equivalents

	At 1 January 2023 £	Cash flows £	Other changes £	At 31 December 2023 £
Cash in hand	568	2,745	-	3,313
Cash at bank	6,275,491	591,612	-	6,867,103
Total cash and cash equivalents	6,276,059	594,357	-	6,870,416

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	
	2023 £	2022 £	2023 £	2022 £
Less than one year	133,394	136,226	-	-
One to five years	260,406	375,815	-	-
	393,800	512,041	-	-

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.

26 Income from UK Foreign, Commonwealth & Development Office

Project name	Project identifier	Project code	Income recognised	Cash received	Income recognised	Cash received
			2023 £	2023 £	2022 £	2022 £
Protecting Rights, Openness and Transparency Enhancing Civic Transformation (PROTECT)	GB-CHC-1148404-GB-CHC-327421-DFID-PROTECT	06622	1,413,520	1,416,180	1,633,709	1,658,265
Protecting Independent Media for Effective Development (PRIMED) (Consortium led by BBC Media Action)	GB-CHC-327421-2019-6696-PRIMED	06696	-	-	-	-
Supporting independent civil society and media to defend the fundamental freedoms of expression and assembly in Belarus		06746	-	-	-	-
Speech is not a Crime		06768	-	-	-	-
ECHMIL - Ensuring Communal Harmony through Media Information Literacy		06817	-	-	20,361	-
			1,413,520	1,416,180	1,654,070	1,658,265

27	Income from Swedish International Development Cooperation Agency	2023	2023	2022	2022
		Total	Total	Total	Total
		SEK	£	SEK	£
	Income received	24,000,000	1,755,227	24,000,000	1,923,443
		<u>24,000,000</u>	<u>1,755,227</u>	<u>24,000,000</u>	<u>1,923,443</u>
28	Income from The Norwegian Ministry of Foreign Affairs	2023	2023	2022	2022
		Total	Total	Total	Total
		NOK	£	NOK	£
	Income received	10,000,000	741,487	11,000,000	925,107
		<u>10,000,000</u>	<u>741,487</u>	<u>11,000,000</u>	<u>925,107</u>
29	Post balance sheet events				
	None				