



# ARTICLE 19

## Report and Financial Statements

For the year ended 31 December 2024

Company number: 2097222  
Charity number: 327421

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Report of the trustees

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### **Abbreviations**

AI	artificial intelligence
FGPC	Finance and General Purposes Committee
FoE	freedom of expression
HR	human resources
HRD	human rights defender
IETF	Internet Engineering Task Force
LGBTQI+	lesbian, gay, bisexual, transgender, queer, and intersex
MEL	monitoring, evaluation, and learning
MENA	Middle East and North Africa
MIL	media information literacy
MoU	memorandum of understanding
PEBI	Project Ecosystem for Business Intelligence
RTI	right to information
SLAPPs	strategic lawsuits against public participation

## 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 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, 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 control 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

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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 fourth year of our current strategy, *The Power of Our Voices*.

At the start of 2024, the organisation decided to extend *The Power of Our Voices* by one year to the end of 2026. This decision was taken for two reasons: *The Power of Our Voices* was forged during the pandemic, which held back some delivery for at least 18 months; and the huge geopolitical shifts we have seen since the end of 2024 required us to pivot our programmatic areas in some parts of the world.

As the organisation prepares for the new strategy, 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?
- Based on our Global Expression Report analysis, how will ARTICLE 19 work to ensure that FoE benefits all people, not just those fortunate enough to live in open democracies.
- Looking towards our 40th anniversary in 2027, what needs to change in the external world that we can influence, so the human rights of future generations are protected?

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 FoE and reflects the diversity of human experience.

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We will:

- Strengthen global information governance and digital infrastructure to build an internet supportive of human rights;
- 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 FoE 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.

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We will develop policies on new areas impacting FoE, including:

- digital infrastructure;
- pluralism and diversity online;
- 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 2024, 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:

- All **193** UN Member States adopted our position on a human rights-based approach to AI.
- Nearly **5,000** journalists, activists, and human rights defenders are better equipped to defend expression for all.
- Our advocacy advanced the right to know for over **175 million** people.

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 2024 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

- **Artificial intelligence (AI):** Following several years of advocacy, the **UN** adopted ARTICLE 19's position on a human rights-based approach to AI in 2024. In March, the UN General Assembly unanimously adopted a [resolution](#) that called on states and (crucially) other stakeholders to 'refrain from or cease the use of artificial intelligence systems that are impossible to operate in compliance with international human rights law or that pose undue risks to the enjoyment of human rights'. In September, all 193 UN Member States adopted the Global Digital Compact, which will steer the UN's approach to digital rights for years to come. As a result of ARTICLE 19's advocacy, the Compact establishes an objective of protecting human rights, and calls on the private sector to apply human rights due diligence and impact assessments for all digital technologies throughout their life cycle.

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- **Connecting communities:** The **UN** also passed a [new resolution](#) calling on governments to enable small internet providers to connect underserved communities – a solution that ARTICLE 19 pushed for for several years. Our position that connectivity is essential to human rights is being adopted across the UN, bridging the gap towards equal internet access for all.
- **Embedding rights into infrastructure:** Thanks to six years of ARTICLE 19 advocacy, the **Internet Engineering Task Force (IETF)**, which shapes how the internet is designed and developed, published [new tools](#) in 2024 to help developers protect privacy, resist censorship, and embed human rights into internet infrastructure.
- **Supporting a diverse internet:** Throughout 2024, ARTICLE 19 translated complex debates about spectrum (the technology that powers Wi-Fi) into accessible insights for civil society to ensure smaller organisations can advocate for a diverse internet in which everyone has a voice. In September, we [partnered](#) with the **Dynamic Spectrum Alliance** for their Global Summit, where we advocated for equitable access to spectrum; and in October, following a decade of advocacy, we represented civil society on a panel at the **World Telecoms Standards Assembly**: the largest standards-setting event of the International Telecommunication Union, which is responsible for internet infrastructure and technology.
- **Regulating social media:** The [final declaration](#) of the **G20 Summit**, which took place in Rio de Janeiro in November 2024, highlighted the need to regulate social media – one of ARTICLE 19's key demands.

### Regional impact

- **Challenging surveillance and censorship:**
  - **Taiwan:** In line with our 'local to global' theory of change, ARTICLE 19 supported smaller organisations to engage with the IETF (in addition to our own advocacy at the IETF, mentioned above) – like Taiwanese nonprofit Open Culture Foundation, who advocated at the IETF for legal measures to address surveillance, takedown requests, and censorship. As a result, Taiwan lawmakers are now more aware of the pressing need to build a resilient digital ecosystem.
  - **Poland:** We celebrated a [historic win](#) against surveillance. In May, the European Court of Human Rights [ruled](#) that the Anti-Terrorism Act, which allows Polish police and intelligence agencies to conduct secret mass surveillance, violates the right to people's private and family life. Back in 2020, ARTICLE 19 [intervened](#) in support of five applicants who brought the case. The European Court's decision solidified protection against mass surveillance, which had a chilling effect on the FoE of journalists, NGOs, activists and lawyers, among others.

- **Expression and Big Tech:**
  - **Brazil:** Thanks to our advocacy, the Ministry of Finance and the [Brazilian Internet Steering Committee](#) adopted our positions on platform regulation, and the Administrative Council for Economic Defence launched a [public consultation](#) on competition in digital markets.
  - **USA:** ARTICLE 19 played a pivotal role in two landmark US Supreme Court cases, which challenged state laws in Florida and Texas that sought to limit social media platforms' ability to moderate content. With our partners, we [submitted](#) a crucial amicus brief arguing that these laws violated the First Amendment and international free speech standards. In line with our advocacy, the Supreme Court safeguarded digital rights and set global standards for free speech online. The Court's decision also highlighted the importance of protecting diverse online platforms, ensuring regulations are narrowly tailored, and recognising that other laws (like competition rules) can address platform power without restricting free expression.
- **Ensuring AI respects human rights:** Our expertise on the intersection of AI and human rights was increasingly sought out in **Mexico** in 2024. We introduced a human rights perspective to national debates around AI legislation; were granted a permanent seat on the Senate working group on AI; and collaborated with the administration of justice apparatus in Nayarit on recommendations to incorporate a human rights perspective into the use of AI in the criminal justice system.
- **Loosening Iran's digital chokehold:** Following a wave of arrests of ethnic religious minorities in **Iran**, ARTICLE 19 mobilised the digital ecosystem that we have built over the past 3 years to secure people's accounts from state intrusion – in as little as 5 minutes. Using our method of 'training the trainers', we trained **25** trainers, who trained **1,760** others, who supported **1,487** high-risk people on the ground. We also partnered with Swedish tech company Yubico to distribute over **600** YubiKeys, which provide best-in-show protection against phishing attacks, to human rights defenders (HRDs); equipped the new Special Rapporteur on Human Rights in Iran with the digital tools she needed to begin her mandate securely; and continued to develop, share, and fix VPNs to ensure people in Iran could get online.

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

**International impact**

- **Training:** ARTICLE 19 trained nearly **5,000** journalists, activists, and HRDs worldwide, resulting in them being better equipped to defend FoE for all.
- **Clearing the fog of war:** In December 2024, ARTICLE 19 published a [new policy](#) setting out how and why FoE must be protected in wartime – and the **International Committee of the Red Cross** included our policy positions in its [new framework](#) to help organisations respond more effectively to harmful information during armed conflicts. We also amplified the voices of journalists in Israel, Gaza, and Ukraine on our *Silenced* podcast, which was selected as *The Guardian*'s podcast of the week in June 2024 for its 'humane', 'deeply informative', 'impassioned discussion[s]' with journalists worldwide.
- **Progress on protest at the UN:** In summer 2024, we celebrated two protest wins at the UN: a [new expert report](#) included our contributions on police violence against LGBTQI+ protesters, and a [new resolution](#) reflected our calls for authorities not to use biometric technologies or deploy the army during protests. See '*Regional Impact*', below, for regional and national wins for our #FreeToProtest campaign.
- **Protecting journalists:** In June 2024, a new UN Human Rights Council resolution [called on states](#) to address the increase in strategic lawsuits against public participation (SLAPPs) and mandated a report and workshop to explore their impact. ARTICLE 19 closely supported the passing of the resolution, which was adopted by consensus. See '*Regional Impact*', below, for regional and national wins for our work to protect journalists.

**Regional impact**

- **Amplifying the voices of local civil society organisations:**
  - **Thailand:** On 25 June 2024, HRD Roning Dolah was shot dead outside his home in Thailand's Deep South: a region plagued by conflict between the government and Malay Muslim separatists. Dolah was the founder of community organisation Duay Jai, which ARTICLE 19 supported throughout 2024 – along with similar small nonprofits, like Network of Victims of the Emergency Law – enabling them to continue their vital work: monitoring human rights violations, ensuring Malay Muslim minorities have a voice in the peace process, and providing much-needed psychosocial support to victims of torture, forced disappearance, and other human rights violations. In line with our 'local to global' theory of change, when the UN Committee Against Torture reviewed Thailand's progress in October 2024, we trained

around 70 leaders of small nonprofits to use the process to advocate for their rights, and we supported grassroots groups – including Duay Jai – to speak directly to the UN in Geneva: a process that, they told us, made them feel less alone.

- **Defending artistic expression:**
  - **Brazil:** In May 2024, the Inter-American Court of Human Rights held public hearings in Manaus, Brazil, on the climate crisis. In addition to our formal contribution, ARTICLE 19 organised a side event starring women artists from the Amazon, who used hip-hop and graffiti art to call for climate action. At a workshop that ARTICLE 19 co-organised, the Inter-American Commission on Human Rights Special Rapporteur on Economic, Social, Cultural, and Environmental Rights committed to developing regional standards to protect artistic expression. We also helped persecuted creatives to flee danger and reach a safe haven – like a São Paulo artist repeatedly threatened by military police, whose evacuation we supported in May 2024.
  - **Malaysia:** Back in 2023, [Borneo Speaks](#) – a collective of women artists and writers in Sabah, Malaysia – attended ARTICLE 19’s training on hate speech. In 2024, they went on to organise their own workshops and publish a toolkit exploring how to challenge discrimination against marginalised youth, scaling ARTICLE 19’s impact among a wider audience. We also supported artists in East Malaysia to produce documentaries, land art, articles, and music videos that creatively challenge hate speech.
- **Promoting media information literacy (MIL):**
  - **Middle East and North Africa (MENA):** In 2024, ARTICLE 19 developed a new manual to upskill trainee journalists in MIL, which Tunisia’s only public journalism school and Jordan’s only training institute for journalists have already integrated into their programmes.
  - **Senegal:** Our MENA office also joined forces with our Senegal office to help trainee journalists promote free expression while countering hate speech and disinformation.
- **Defending the right to protest (#FreeToProtest campaign):**
  - **Poland:** Following intensive advocacy by ARTICLE 19 and our local partners, the government agreed the Act on Assemblies required urgent reform and encouraged ARTICLE 19 to participate in the process (set to commence later in 2025) – a huge achievement compared with the previous government’s refusal to engage.

- **Thailand:** Throughout 2024, ARTICLE 19 supported the small Thai organisation Law Long Beach to provide free legal aid and holistic security training for young protesters following arrest. We also teamed up with Thai Lawyers for Human Rights to [amplify protesters' voices](#) to the UN Committee Against Torture's examination of Thailand. The Committee's [final recommendations](#) reflected our calls to protect protesters from violence and to improve detention conditions.
- **Mexico:** Mexico experienced a wave of police violence against protesters in 2024 – including an [assault](#) against an ARTICLE 19 staff member who was helping protesters detained in Mexico City. As a result of our advocacy, the authorities agreed to support collaboration between civil society and the Mexico City government during protests. We are now working with our partners to push for state-level law enforcement and for public authorities to adopt a Model Protocol for Protest Action.
- **Protecting journalists:**
  - **USA/Russia:** *Wall Street Journal* reporter Evan Gershkovich hit international headlines in August 2024 when he was released from prison in Russia, where he had been detained on bogus espionage charges for 16 months. ARTICLE 19 helped Evan's legal team to access the UN, which found that Russia had violated international law by imprisoning him. He was released a month later – and the UN finding means he can now sue Russia for damages. Publisher of *The Wall Street Journal*, Almar Latour, personally thanked ARTICLE 19 for making 'a meaningful impact on the efforts to bring Evan home'.
  - **Türkiye:** In 3 of the 4 cases that ARTICLE 19 intervened in, the journalists were acquitted: Furkan Karabay, Cengiz Erdiñç, and [Sinan Aygöl](#) (the first journalist convicted for 'spreading disinformation' in Türkiye, who was sentenced to 10 months in prison in February 2023 for tweeting unverified information). We also shared our expertise in Turkish criminal procedural law with others, helping international observers understand and accurately report on violations of press freedom.
  - **Poland:** Throughout 2024, ARTICLE 19 [urged](#) Poland's new government to act on SLAPPs, including by co-organising the first international [Anti-SLAPP Conference](#) in Warsaw in April. At our conference, the Minister of Justice announced plans to decriminalise defamation and insult, and pledged to introduce a Polish anti-SLAPP law. Later in the year, the Minister informed us that his department had swiftly withdrawn 37 SLAPPs instigated by the previous government.

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- **Mexico:** ARTICLE 19's in-depth investigation of violence against journalists, [Veracruz de los Silencios](#) (Veracruz of Silences), won a Walter Reuter German Journalism Prize 2024.

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

### International impact

- **Advancing the right to know:** Globally, our advocacy advanced the right to know for over **175 million** people in 2024. See *'Regional Impact'*, below, for national and regional highlights.
- **Equipping activists and journalists with the evidence they need:** Our [Global Expression Report 2024](#) reached over **110,000** people: nearly **5** times more people than our data reached in 2023 – and over **25** times more than in 2022.
- **Defending information integrity:**
  - **UN:** In April 2024, the UN Human Rights Council [adopted](#) a new resolution on countering disinformation. Thanks to ARTICLE 19's advocacy, it reflected many of our positions, including on the 'essential role' that free expression plays in defending information integrity. We also played a [leading role](#) in the development of the UN's Global Principles for Information Integrity. [Published](#) in September, the principles aim to guide companies, journalists, civil society, governments, and the UN itself in their work.
  - **G20:** In November, the G20 summit's [final declaration](#) included information integrity as one of its key points: one of ARTICLE 19's advocacy demands.

### Regional impact

- **Defending people's right to know**
  - **Mexico:** In the vacuum of government support and reliable information before, during, and after **Hurricane Otis** (which hit Acapulco in October 2023), ARTICLE 19 listened to people on the frontlines and accompanied their fight for their right to information (RTI) throughout 2024. With our support, they submitted 66 freedom of information requests in just 3 months, and reported being better equipped to stay safe, make informed decisions, and use their right to know in future emergencies.

- **Eastern Africa:** Finally, after an eight-year campaign spearheaded by ARTICLE 19, the regulations that operationalise **Kenya's** RTI law came into force in 2024. ARTICLE 19 was also appointed to a committee that will assess implementation of the law; taught journalists, activists, and influencers how to use the law in practice; and trained over 300 public officials from all 47 Kenyan counties about their RTI obligations. Across Eastern Africa, countries are looking to Kenya to shape their own legal frameworks: in 2024, **Namibia** approved an RTI law, and **Zambia** enacted theirs. ARTICLE 19 is working with Zambian civil society to support implementation.
- **Senegal:** Following relentless campaigning over many years by ARTICLE 19, on 20 June 2024, the Minister of Justice officially established a **National Steering Committee** to enable civil society and the public sector to be involved in decision-making. This is one of the biggest transparency successes we have seen in Senegal since the country joined the **Open Government Partnership** in 2018.
- **Iraq:** In summer 2024, ARTICLE 19 received an urgent call from Tawasoul, our local NGO partner in Iraq, about a damaging new **RTI bill** that parliament was trying to pass, which threatened to worsen corruption in Iraqi business and government. ARTICLE 19 mobilised our global and regional partners, while Tawasoul set to work building a local campaign coalition. As a result of our joint campaign, MPs announced that they would not support the bill without civil society input and agreed to revise the bill in line with our recommendations, resulting in around **70%** of its original provisions being amended.
- **Malaysia:** ARTICLE 19 and our partners in Malaysia have spearheaded calls for an **RTI law** in Malaysia since 2019. The [campaign](#) gained momentum throughout 2024, and in a huge step forward, the government reached out to us several times for input. This shift – from the authorities ignoring civil society to actively seeking our involvement – was the fruit of many years of sustained advocacy. In December, the government [announced](#) that it would table the RTI law in 2025.
- **Building resilience to climate disinformation:** In 2024, ARTICLE 19 brought together climate journalists, environmental HRDs, and scientists from **Algeria, Lebanon, Libya, Morocco, and Tunisia** to enhance regional resilience to climate disinformation and media repression. For some participants (especially those from Libya and Algeria, where environmental reporting is harshly restricted), this was their first time working publicly on the subject. We supported them to use their RTI to investigate their countries' environmental challenges – and to share their findings with the public.

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- **Promoting ethical journalism:** The Western Balkans faces a distinct set of challenges, with disinformation campaigns exploiting political instability and social divides in the context of historical conflict. On Debunking Day (11 March) 2024, ARTICLE 19 therefore launched a new campaign, #CheckItFirst, to promote ethical journalism and tackle fake news in **Bosnia and Herzegovina, Kosovo, Montenegro, and Serbia**. Key impacts included:
  - Over **15 million** impressions and **30,000** clicks across the region
  - Reaching **65%** of young Meta users – nearly **1 million** people – in our target countries (exceeding our target by more than **20%**)
  - **70** journalists in the region signing our Ethical Journalism Pledge in under **5** months (exceeding our target by **35%**)
  - The development and launch of a [tried-and-tested AI tool](#) to help journalists in the region fact-check their stories

**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**

- **The Global Identity Project** was launched in 2024. This seeks to define a global brand for ARTICLE 19 and more broadly FoE, seeking to better articulate who the organisation is and will result in clearer communication strategies. Research has been conducted through in-depth interviews with a series of stakeholders in Kenya, Mexico, Thailand and the US to show how both the organisation and freedom of expression itself are viewed externally. This will be complimented by research from Brazil in 2025 and lead into the development of a new strategy.
- ARTICLE 19 also held its first **OPEN 19** event, 'Taming the Dog Whistle: Reversing Declines in Freedom of Expression in the UK'. This in-person event started with a panel of both ARTICLE 19 staff and external experts before an open discussion on the topic. To grow recognition of ARTICLE 19's work within the sector and to bring in different perspectives, these events will be held every 3-4 months.
- To improve our internal communications across the organisation, a monthly newsletter called **The Big Shift** was launched, which shared important milestones and messages about upcoming organisational changes such as the switch to Sage Intacct, the new finance system, the shift to MS 365 and a countdown to our 2025 planning and budgeting process.

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

- In 2024, ARTICLE 19 took the opportunity to restructure how the International Office can deliver our programmatic work under our strategy more efficiently. The role of a **Director of Strategy and Impact** was created to lead a **Strategy Delivery Unit** that brought together technical programme-management expertise with thematic expertise in a support team that is better able to deliver not only programme objectives, but do so in a way that is agile, and which can take decisions efficiently and provide a clear and consistent approach to the management of complex, global projects.
- As part of the restructure, the Strategy Delivery Unit's Monitoring, Evaluation, and Learning (MEL) team, along with the Campaigns and Communications team, reviewed **how the organisation defines and measures impact**. This resulted in a series of tools and guides to be rolled out in 2025.
- During 2024, ARTICLE 19 initiated a process to establish a **strategy for the South Asia region**, which will consider the centrality of India as a key regional and global negative player on FoE.
- After several decades of working in and on **Russia**, ARTICLE 19 was classified as an "undesirable" organisation in February 2024. Given the serious ramifications for the people of Russia, ARTICLE 19 immediately invoked several security measures to ensure partners within Russia were not put at risk, as well as additional measures for others outside Russia. ARTICLE 19 Europe is reassessing its strategy for Russia moving forward.
- The **Business Development Team** expanded its personnel resources in 2024 in order to better support regional growth. New staff members ensured that each region can be given specific support in order to strengthen their growth and stability. In addition, the team created an **Innovation Hub**, a space in order to facilitate the creation of ideas for new areas of work. Two projects were undertaken as part of the Innovation Hub in 2024; the organisation's thinking on information integrity was developed into a strategy paper and work began examining the intersection of FoE and climate justice.

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

- The organisation progressed with **Project Merge** in 2024, migrating platforms and tools onto Microsoft 365. All ARTICLE 19 employees have been registered on the Microsoft dashboard, with email, chat and document sharing functionality now fully transitioned onto the new suite of programmes. This was accompanied with detailed guidance and training on the use of these new systems.

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- In addition to this work has progressed on the creation of a bespoke project-management and MEL tool: **Project Ecosystem for Business Intelligence (PEBI)**. This will enable the development and management of projects throughout the project lifecycle, from proposal to closure. This will be complimented by a new knowledge-management system, to share learnings across the organisation. Both of these tools are also being developed on a Microsoft platform, and will be rolled out in 2025.
- The **Management Development Programme** commenced in November 2023 in response to a need to develop consistently high-quality management across the organisation and concluded in October 2024. The five sessions covered topics such as, being an ARTICLE 19 manager, communications, personal effectiveness, people management and performance management. To ensure continuity of people management, two internal programmes will be developed: follow up sessions to strengthen confidence and capability in people management, transfer newly learnt skills and bake these into appraisals as set goals and using key messages from the programme to create a development plan for emerging and new people managers (internal and new to the organisation).

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

- In 2024 ARTICLE 19 took steps to ensure that all work was conducted with an equitable lens in its delivery. An empowering example of this is the **Internet Freedom Initiative** in the Asia Pacific region. An external evaluation found that project staff worked on ensuring diverse groups of participants through maintaining a database of partners disaggregated by gender to ensure availability of diverse speakers and experts. In addition through events, visits and closed meetings, ARTICLE 19 staff addressed policy makers, UN representatives and diplomatic missions on internet freedom and digital rights in Asia, putting gender and inclusion at the centre of the discussions.
- Internally ARTICLE 19 carried out a **Global Engagement Survey** in five different languages, asking staff across the organisation key questions about how they feel about the organisation and their role within it. With commitment to anonymity and confidentiality to all staff, the survey received a positive response rate of 70% across the organisation. However, this meant that on this occasion, a decision was made not to collect some data and were not able to disaggregate results per region or office. A wealth of quantitative data about what the organisation is doing well and what it is not, with results benchmarked against an industry standard. Next steps include; sharing results with transparency; through staff participation, highlighting the top five key themes to focus on; developing a clear timeline to share with the whole organisation and setting up an engagement working group representative of regions to contribute towards changes and improvements.

## ARTICLE 19

### Report of the trustees

For the year ended 31 December 2024

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- To progress the **International Rewards Framework**, the People and Culture team have been working with a reputable reward consultant to carry out the following: define reward principles in line with organisational values to further promote equity and consistency; a full review of all job titles and job descriptions; a job family framework, grouping roles together as they share similar skill sets and work; and the design of job levels and grading criteria. A robust reward framework will revolutionise the approach to rewards with a simplified pay structure and ensure pay equity for every role.

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

- In a dramatically changing funding landscape, where ARTICLE 19 can no longer rely solely on classic donor channels to sustain impact, ARTICLE 19 has adopted a forward-thinking approach to diversify its funding mix and sharpen skills to engage with new finance models. ARTICLE 19's **business expansion strategy** is focused on expanding unrestricted funding potential by supporting and delivering new fundraising areas of work:
  1. **Market development:** Focusing on proactive outreach to institutional donors and foundations to cultivate new relationships, as well as exploring new funding opportunities with existing donors.
  2. **Diversification:** Targeting new donors for ARTICLE 19- individuals, wealthy individuals and corporations- with totally new activities, such as internet fundraising, fundraising events, direct campaigns, direct email, face to face or direct dialogue, etc., while contributing to strengthening ARTICLE 19's brand identity. An example is a new partnership with tech company Yubico, who have agreed to donate tech to ARTICLE 19 which will be used to directly aid HRDs who are at risk of state censorship.
- To operationalise the new strategy, the business development team will increase its man-power and evolve to a **business development function**, where everybody across the organisation will engage in fundraising at different levels, through four outreach methods:
  1. **Institutional fundraising**, focused on governments and multi-lateral institutions;
  2. **Bilateral fundraising**, focused on private foundations;
  3. **Individual giving**, focused on individual donations and corporations;
  4. **High net-worth individuals**.

## ARTICLE 19

### Report of the trustees

For the year ended 31 December 2024

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- As new fundraising opportunities are sought, it is important to ensure that the approach is strategic and sustainable, securing funding that fully covers the real costs of ARTICLE 19's expertise and function. A new **Cost Recovery Policy** has been written and will be ratified and launched in 2025. This entails a significant shift in the organisation's culture to ensure:
  1. All grants and contracts contribute to cost recovery on a fair-share basis.
  2. All our donors are treated fairly.
  3. ARTICLE 19 remains a sustainable and flexible organisation.
- In **Bangladesh**, the office has been stabilised following the departure of the Director by supporting colleagues to deliver their programmatic work and reinforcing security protocols and measures for the office and for staff during political instability in the country.
- The **MENA Regional Office** in Tunisia has received continued support in the face of the legal and financial harassment by the government. A civil and criminal lawyer have been engaged to take measures to ensure the financial resilience and viability of the office, ensuring salaries and partners can continue to be paid, and activities can continue.
- In **Senegal**, efforts have focused on building the fundraising skills of the team, which has resulted in a net increase of new funding sources for the office, mostly locally identified, with support from the International Office. The office also hosted the International Board meeting in Dakar, in January 2025 where Board members were able to meet West African colleagues.

## Plans for 2025

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

### Global Objective 1

- Create direct action plans and recommendations for **tech companies** on censorship, privacy, and user safety, and conduct advocacy to address these recommendations.
- Ensure sustained pressure on the **Iranian government** to take decisive actions to guarantee increased diversity of uncensored media.
- Mainstream standards on creating an enabling environment for **small, community, and non-profit internet operators** within all relevant UN resolutions.
- Influence progressive international standards on **digital issues**, in line with our policy positions, within UN resolutions.

### Global Objective 2

- Train at least 500 people in **Belarus, Moldova, Ukraine, Turkey**, as well as exiled communities, to better protect themselves from digital, physical, legal, and psychological threats.
- Create a training reference guide on **MIL**, targeted at young journalists, to reinforce their capacities to use MIL as a tool to combat disinformation; provide mini grants to student journalists; and a range of other MIL activities in Tunisia and Jordan.
- Develop an advocacy strategy to further the recommendations from the organisation's [new policy](#) on defending freedom of expression during **armed conflict**.
- Continue to ensure the **Law on Peaceful Assembly in Poland** is in line with international human rights standards.

### Global Objective 3

- Ensure ARTICLE 19 remains the 'go-to' organisation for legal and policy expertise related to **disinformation** and broader information threats at the international (UN) level.
- Increase the capacity of civil society organisations in the **Asia Pacific region** to exercise the role of watchdog over private companies and governments.
- Support consortia on advocacy to ensure strategic legislative proposals on **disinformation** comply with international standards.

#### **Global Objective 4**

- Roll out a comprehensive training programme across the organisation for **Sage Intacct** (a finance system), **PEBI** (a project-management and MEL system), and **Baraza** (a knowledge-management tool).
- By the end of 2025, establish the **Innovation Hub** internally (to include a strategic plan and innovation policy), and develop two innovation incubator projects.
- Equip staff with the necessary tools to work efficiently and securely by ensuring the implementation and utilisation of **IT and security solutions**. This includes deploying and maintaining endpoint protection software, YubiKeys, IT Service Management systems, multifactor authentication, password managers, Microsoft 365, and standard corporate email signatures.
- Conduct a full global review of our current benefits and propose a **suite of global benefits for all staff**, ensuring they are representative (where possible), and equal to local market conditions.. Ensure benefits are competitive to attract and retain talent.
- Roll out training on key **donor compliance requirements**, such as Fly America and European Commission eligibility rules, and make guidelines available on Baraza (our internal knowledge-management platform).

## Financial review

The financial results for the year ended 31 December 2024 are set out in the Statement of Financial Activities. In 2024 ARTICLE 19 raised £15.0m (2023: £17.4m) and we spent £15.3m (2023: £16.7m). The reduction in income is due to a more difficult donor fundraising landscape.

Income is recognised in the Statement of Financial Activities based on need. Restricted income has decreased to £10.6m (2023: £13.3m) while unrestricted income has increased to £4.4m (2023: £4.1m). 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 FoE and support our regional offices globally.

Total expenditure decreased by £1.4m to £15.3m (2023: £16.7m), in line with reduced restricted and increased unrestricted income. Restricted expenditure decreased by £2.0m while unrestricted expenditure increased by £0.4m.

A transfer of reserves of £0m (2023: £0.5m) from restricted to unrestricted wasn't needed in 2024. This took place last 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 and sustainable to create a strong foundation for our future growth.

### Designated reserves and unrestricted general funds

As a group we hold a designated reserve to match the net book value of fixed assets. At the end of 2024 this totaled £170k (2023: £123k). Our free reserves, called general funds, total £0.8m (2023: £1.3m). 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.

## ARTICLE 19

### Report of the trustees

For the year ended 31 December 2024

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#### 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 £1.8m and in comparing this with the general funds figure of £0.8m there is a shortfall against our target of £1.0m.

We continue to develop plans to increase our sources of unrestricted funds through fundraising, increasing indirect recovery rates and improving the overall cost recovery in order to achieve our reserves target. As recognised in 2023, we needed some investment of our existing reserves in 2024. Due to a combination of these factors we reduced unrestricted reserves by £0.5m in 2024. We recognise that closing the shortfall completely will take time and may, in the short term, require some continued investment of our existing reserves. We continue to monitor our funding position closely.

The trustees have considered the going concern basis of Article 19. Notwithstanding the general funds shortfall and challenging funding environment, the trustees are of the view that cash flow projections provide the necessary financial breathing space to make the necessary adjustments to secure the long term future of the charity. As a result, the accounts have been prepared on a going concern basis.

#### Changes in group structure

There are no new changes in 2024.

#### Risk review

ARTICLE 19 reviews and updates its risk register and policy regularly, which covers both financial and operational risks. On a quarterly basis, the Board's Finance and General Purposes Committee (FGPC) 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 2024 are:

- 1. Political change in key donor countries leading to loss of government funding due to diversion of funding priorities away from human rights work.** The risks attributed to Brexit 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 FoE. 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 and lobbying donors who are either higher-

## ARTICLE 19

### Report of the trustees

For the year ended 31 December 2024

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risk or have 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, increasing the risk of destabilising Regional Offices and teams.** This risk has remained high over the year: several significant changes occurred over a short period of time, including one Regional Office experiencing a change in leadership and another being impacted by long-term absence, which has been mitigated by hiring a Deputy Regional Director. In consultation with staff, notice periods have been adapted to provide more stability and to align with industry best practice. In addition, we have enhanced our wellbeing measures to improve our staff retention.
- 3. State authorities or other bodies affected by our work subjecting our staff or offices to harassment, intimidation, or legal action and posing 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. 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.

The following risks are also regarded as important, and are therefore being closely monitored, but sufficient mitigation measures have already been taken to manage the impact on ARTICLE 19's operations and staff:

- Failure to deliver projects (including meeting donors' compliance or reporting terms) leading to reputational damage and loss of funding.
- Loss of funds due to internal fraud, including by partners.
- IT failure or malicious cyber-attacks leading to loss of data (including confidential information) or systems failure.
- Lack of fully effective financial-management systems leading to a core funding shortfall and 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 impairing ARTICLE 19's ability to operate.
- Rising complexity and compliance burden of operating in dispersed multiple countries resulting in failure to comply with UK and international tax and employment law, increasing the costs and resource burden on human resources (HR).
- The growth and visibility of our work on sensitive issues, such as China, increasing security concerns for our staff and operations.

## ARTICLE 19

### Report of the trustees

For the year ended 31 December 2024

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#### **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 also enabled individual supporters to donate to ARTICLE 19 through our website.

We are guided by our Ethical Standards Policy, which sets out three standards that govern 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 did not receive any complaints in the year. We are also considering registering with the Fundraising Regulator's Code of Fundraising Practice in 2025 or 2026.

## 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 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).

## ARTICLE 19

### Report of the trustees

For the year ended 31 December 2024

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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.

One Trustee resigned in May 2024, followed by three additional resignations due to retirement in September 2024 and June 2025. Three new Trustees were appointed in January 2025. Our Board, at the time of signing in 2025, consists of:

- **Robert Latham** (*Chair*), lawyer specialising in media and intellectual property law
- **Gayathry Venkiteswaran** (*Vice Chair; resigned June 2025*)
- **David Viney** (*Treasurer; appointed June 2025*), digital technologist
- **Mark Salway** (*Treasurer; resigned June 2025*)
- **Dr Rasha Abdulla**, Professor of Journalism and Mass Communications at The American University in Cairo
- **Amira El-Sayed**, activist and philanthropic expert
- **Prof. David Kaye**, Professor of Law and Director of the International Justice Clinic at the University of California, Irvine
- **Muluka Anne Miti-Drummond**, international human rights specialist and UN Independent Expert on albinism
- **Lucia Nader**, political scientist
- **Charles Onyango-Obbo** (*resigned September 2024*)
- **Atanas Politov**, lawyer specialising in pro-bono support
- **Javier Garza Ramos**, journalist
- **Aparna Ravi**, lawyer specialising in corporate finance and governance
- **Lesley Swarbrick**, writer and HR expert (with special responsibility for HR on the Board)
- **Barbara Trionfi** (*resigned May 2024*)

## ARTICLE 19

### Report of the trustees

For the year ended 31 December 2024

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The Board's Finance and General Purposes Committee (FGPC) is responsible for overseeing financial, audit, HR, and operational matters, including risk management. The committee meets a minimum of four times a year, with additional meetings as required. It is chaired by the Treasurer (Mark Salway until June 2025, when he resigned; David Viney, who was appointed as Treasurer in June 2025, since then).

The Board's Governance Sub-Committee 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. It is chaired by the Chair

#### 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.

### **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.

### **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).

## ARTICLE 19

### Report of the trustees

For the year ended 31 December 2024

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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 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.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2024

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**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 24<sup>th</sup> October 2025 and are signed on their behalf by:



**Robert Latham (Chair)**



**David Viney (Treasurer)**

## Administrative details

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 time of writing were as follows:

Robert Latham	Chair
Gayathry Venkiteswaran	Vice Chair; Chair of Governance Sub-Committee (resigned June 2025)
Mark Salway	Treasurer; Chair of Finance and General Purposes Sub-Committee (resigned June 2025)
David Viney	Treasurer; Chair of Finance and General Purposes Sub-Committee (from June 2025)
Rasha Abdulla	
David Kaye	
Lucia Nader	
Charles Onyango-Obbo	Resigned 10 September 2024
Javier Garza Ramos	
Aparna Ravi	
Lesley Swarbrick	
Barbara Trionfi	Resigned 20 May 2024

### Committees and their members

#### *Finance and General Purposes Sub-Committee*

David Viney	Treasurer and Chair of Sub-Committee (since June 2025)
Mark Salway	Treasurer and Chair of Sub-Committee (until June 2025)
Robert Latham	
Lesley Swarbrick	

ARTICLE 19

Administrative details

For the year ended 31 December 2024

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*Governance Sub-Committee*

Gayathry Venkiteswaran Vice Chair and Chair of Sub-Committee (until June 2025)

Robert Latham

Lucia Nader

Aparna Ravi

Secretary

Quinn McKew

Principal staff

Quinn McKew

Executive Director

Barbora Bukovská

Senior Director for Law and Policy

David Diaz-Jogeix

Senior Director of Programmes

Sara Wilbourne

Senior Director of Communications and Campaigns

Amir Bayani

Director of Organisation Resilience

Sue Bowley

Interim Director of Finance (from June 2025)

Nicola Doderò

Director of Finance (until May 2025)

Marian Romero

Director of Business Development (from August 2024)

Inger Wong

Director of Strategy and Impact

Bankers

Barclays Bank PLC, London

Solicitors

Bates Well

10 Queen Street Place

London

EC4R 1BE

Auditor

Sayer Vincent LLP

Chartered accountants and registered auditors

110 Golden Lane

London

EC1Y 0TG

## 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 2024 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 2024 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 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 basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high

level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

### **Capability of the audit in detecting irregularities**

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal 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.

## ARTICLE 19

### Independent auditor's report

For the year ended 31 December 2024

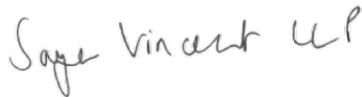
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Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Orchard (Senior statutory auditor)

5 November 2025

for and on behalf of Sayer Vincent LLP, Statutory

Auditor Invicta House, 108-110 Golden Lane,

LONDON, EC1Y 0TG

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

## ARTICLE 19

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

For the year ended 31 December 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
<b>Income from:</b>							
Donations and Legacies	2a	4,406,011	-	<b>4,406,011</b>	4,109,375	-	4,109,375
Charitable Activities	2b						
Africa projects		-	544,805	<b>544,805</b>	-	501,530	501,530
Asia projects		-	1,815,507	<b>1,815,507</b>	-	2,110,721	2,110,721
Latin America projects		-	2,559,627	<b>2,559,627</b>	-	2,774,522	2,774,522
Law & Policy projects		-	1,020,491	<b>1,020,491</b>	-	181,498	181,498
Europe & Central Asia projects		-	999,672	<b>999,672</b>	-	2,463,410	2,463,410
Middle East & North Africa projects		-	1,039,405	<b>1,039,405</b>	-	1,205,409	1,205,409
Global thematic projects		-	2,605,256	<b>2,605,256</b>	-	4,099,267	4,099,267
Intercompany		-	-	-	-	-	-
<b>Total Income</b>		<b>4,406,011</b>	<b>10,584,763</b>	<b>14,990,774</b>	<b>4,109,375</b>	<b>13,336,357</b>	<b>17,445,732</b>
<b>Expenditure on:</b>							
Cost of raising funds	3	302,708	167	<b>302,875</b>	240,146	4,202	244,348
Charitable Activities	3						
Africa projects		557,414	387,464	<b>944,878</b>	506,283	393,284	899,567
Asia projects		456,437	1,703,700	<b>2,160,137</b>	237,328	2,037,375	2,274,703
Latin America projects		1,157,534	2,587,201	<b>3,744,735</b>	1,425,357	2,876,864	4,302,221
Law & Policy projects		463,679	352,822	<b>816,501</b>	492,275	403,473	895,748
Europe & Central Asia projects		498,649	1,583,495	<b>2,082,144</b>	203,228	2,109,591	2,312,819
Middle East & North Africa projects		370,634	1,239,254	<b>1,609,888</b>	267,717	1,222,579	1,490,296
Global thematic projects		982,969	2,595,721	<b>3,578,690</b>	989,593	3,335,425	4,325,018
<b>Total Expenditure</b>		<b>4,790,024</b>	<b>10,449,824</b>	<b>15,239,848</b>	<b>4,361,927</b>	<b>12,382,793</b>	<b>16,744,720</b>
<b>Net Income for the year before transfers</b>	4 -	<b>384,013</b>	<b>134,939</b>	<b>249,074</b>	<b>252,552</b>	<b>953,564</b>	<b>701,012</b>
Transfers between funds				-	511,555	-	-
<b>Net income for the year after transfers</b>		<b>384,013</b>	<b>134,939</b>	<b>249,074</b>	<b>259,003</b>	<b>442,009</b>	<b>701,012</b>
<b>Reconciliation of Funds</b>							
Total funds brought forward		1,386,108	5,254,036	<b>6,640,144</b>	1,127,105	4,812,027	5,939,132
Total funds carried forward		<b>1,002,095</b>	<b>5,388,975</b>	<b>6,391,070</b>	<b>1,386,108</b>	<b>5,254,036</b>	<b>6,640,144</b>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

Movements in funds are disclosed in Note 21 to the financial statements.

## ARTICLE 19

## Balance sheet

For the year ended 31 December 2024

		The group		The charity	
		2024	2023	2024	2023
		£	£	£	£
	Note				
<b>Fixed assets:</b>					
Tangible assets	10	<u>180,784</u>	122,541	<u>121,152</u>	82,321
		<u>180,784</u>	122,541	<u>121,152</u>	82,321
<b>Current assets:</b>					
Debtors	16	764,349	996,094	567,282	1,044,732
Cash at bank and in hand		<u>7,054,810</u>	<u>6,870,414</u>	<u>3,814,098</u>	<u>3,610,211</u>
		<u>7,819,159</u>	7,866,508	<u>4,381,380</u>	4,654,943
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	17	<u>1,608,873</u>	1,348,905	<u>1,390,015</u>	1,028,395
		<u>6,210,286</u>	6,517,603	<u>2,991,365</u>	3,626,548
<b>Net current assets</b>		<u>6,391,070</u>	<u>6,640,144</u>	<u>3,112,517</u>	<u>3,708,869</u>
<b>Total net assets</b>					
<b>Funds:</b>					
Restricted income funds	21	5,388,975	5,254,036	3,116,135	2,565,089
Unrestricted income funds		-			
Designated funds		180,784	122,541	121,152	82,321
General funds		<u>821,311</u>	<u>1,263,567</u>	- <u>124,770</u>	1,061,459
Total unrestricted funds		<u>1,002,095</u>	<u>1,386,108</u>	- <u>3,618</u>	<u>1,143,780</u>
<b>Total funds</b>		<u>6,391,070</u>	<u>6,640,144</u>	<u>3,112,517</u>	<u>3,708,869</u>

This report and the financial statements were approved by the Committee on 24th October 2025 and are signed on their behalf by



Robert Latham Chair


David Viney  
Treasurer

## ARTICLE 19

## Statement of cash flows

For the year ended 31 December 2024

	Note	2024	2023
		£	£
<b>Cash flows from operating activities</b>			
<b>Net cash provided by operating activities</b>	22	<b>184,396</b>	819,070
<b>Cash flows from investing activities:</b>			
Purchase of fixed assets		<u><b>98,618</b></u>	<u>22,805</u>
<b>Net cash (used in) investing activities</b>		<u><b>98,618</b></u>	<u>22,805</u>
<b>Change in cash and cash equivalents in the year</b>		<u><b>85,778</b></u>	<u>796,265</u>
Cash and cash equivalents at the beginning of the year		<b>6,870,414</b>	6,276,061
Change in cash and cash equivalents due to other movements		<b>184,396</b>	594,353
<b>Cash and cash equivalents at the end of the year</b>	23	<u><u><b>7,054,810</b></u></u>	<u><u>6,870,414</u></u>

## ARTICLE 19

### Notes to the financial statements

For the year ended 31 December 2024

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

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

The SORP 2015 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from ARTICLE 19 in the UK is such that other overseas offices (USA, Tunisia, Bangladesh, 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 amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose;
- Expenditure on charitable activities includes the costs of training/workshops, grants to partners, events, campaigns and publications undertaken to further the purposes of the charity, and their associated support costs;
- Other expenditure represents those items not falling into any other heading.

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

## ARTICLE 19

### Notes to the financial statements

For the year ended 31 December 2024

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#### 1 Accounting policies (continued)

##### h) 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	4%
● Africa projects	7%
● Asia projects	10%
● Latin America projects	33%
● Law & Policy	9%
● Europe & Central Asia project	9%
● Middle East & North Africa projects	9%
● Global projects	20%

##### i) Operating leases

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

##### j) 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

##### k) 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.

##### l) 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.

##### m) 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.

##### n) 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.

##### o) 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.

##### p) 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.

##### q) 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	2024 Total	2023 Total
	£	£	£	£
<b>Institutional donors</b>				
Norwegian Ministry of Foreign Affairs (Note 28)	725,111	-	<b>725,111</b>	741,487
Swedish International Development Cooperation Agency (Not	1,793,980	-	<b>1,793,980</b>	1,755,227
<b><i>Sub-total of Institutional donors</i></b>	<b>2,519,091</b>	<b>-</b>	<b>2,519,091</b>	<b>2,496,714</b>
<b>Other income</b>				
Wellspring Philanthropic Fund	434,918	-	<b>434,918</b>	315,858
Ford Foundation	382,493	-	<b>382,493</b>	418,703
Hewlett Foundation	384,970	-	<b>384,970</b>	-
MacArthur Foundation	117,384	-	<b>117,384</b>	120,968
Open Society Foundation	-	-	-	205,397
Other voluntary income	567,155	-	<b>567,155</b>	551,735
<b><i>Sub-total of Other donors</i></b>	<b>1,886,920</b>	<b>-</b>	<b>1,886,920</b>	<b>1,612,661</b>
<b>Total</b>	<b>4,406,011</b>	<b>-</b>	<b>4,406,011</b>	<b>4,109,375</b>

All donations and legacies income received in 2024 and 2023 were unrestricted.

2b Income from charitable activities by donors			2024	2023
	Unrestricted £	Restricted £	Total £	Total £
<b>Institutional donors</b>				
European Commission	-	631,969	<b>631,969</b>	414,002
Global Affairs Canada	-	214,119	<b>214,119</b>	190,700
The Norwegian Agency for Development Cooperation	-	4,502	<b>4,502</b>	46,811
Swedish International Development Cooperation Agency	-	142,920	<b>142,920</b>	-
UK Foreign, Commonwealth & Development Office (Note 26)	-	1	<b>1</b>	1,413,520
US Department of State	-	3,466,197	<b>3,466,197</b>	4,770,195
The United States Agency for International Development (US/	-	421,887	<b>421,887</b>	-
Other Institutional donors	-	510,185	<b>510,185</b>	606,771
<b>Sub-total of Institutional donors</b>	-	5,391,780	<b>5,391,780</b>	7,441,999
<b>Trusts and Foundations</b>				
Ford Foundation	-	902,637	<b>902,637</b>	836,417
Hewlett Foundation	-	-	-	283,454
Luminate Foundation	-	1,144,971	<b>1,144,971</b>	129,587
MacArthur Foundation	-	-	-	319
Mercator Stiftung	-	65,886	<b>65,886</b>	-
Open Society Foundation	-	55,440	<b>55,440</b>	1,848,142
Other Trusts and Foundations	-	247,564	<b>247,564</b>	278,815
<b>Sub-total of Trust and Foundations</b>	-	2,416,498	<b>2,416,498</b>	3,376,734
<b>Other donors</b>				
DCAF - Geneva Centre for Security Sector Governance	-	246,397	<b>246,397</b>	-
European Partnership for Democracy	-	160,609	<b>160,609</b>	209,664
IREX	-	185,090	<b>185,090</b>	-
Free Press Unlimited	-	1,224	<b>1,224</b>	115,595
National Endowment for Democracy	-	510,370	<b>510,370</b>	483,899
Open Technology Fund	-	540,333	<b>540,333</b>	433,749
Stichting Hivos	-	223,537	<b>223,537</b>	239,672
UNESCO	-	177,037	<b>177,037</b>	81,938
Wellspring Philanthropic Fund	-	118,614	<b>118,614</b>	118,165
Other donors	-	615,722	<b>615,722</b>	834,942
<b>Sub-total of Other donors</b>	-	2,776,485	<b>2,776,485</b>	2,517,624
<b>Total</b>	-	10,584,763	<b>10,584,763</b>	13,336,357

All income from charitable activities received in 2024 and 2023 was restricted.

## ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2024

**3a Analysis of Expenditure (current year)**

	Charitable activities										
	<i>Cost of raising funds</i>	<i>Africa projects</i>	<i>Asia projects</i>	<i>Latin America projects</i>	<i>Law &amp; Policy projects</i>	<i>Europe &amp; Central Asia projects</i>	<i>Middle East &amp; North Africa projects</i>	<i>Global projects</i>	<i>Governance costs</i>	<i>Head Office support costs</i>	<i>2024 Total</i>
Staff costs (Note 5)	233,216	430,321	707,023	2,136,643	605,370	637,336	627,011	1,726,422	-	1,635,460	8,738,802
Grants to partners (Note 7)	-	40,380	486,477	-	-	944,474	75,591	152,176	-	-	1,699,098
Project expertise costs	-	88,367	167,256	88,654	28,087	7,058	274,126	409,111	-	2,085	1,064,744
Training, events & workshops	-	109,341	201,520	3,713	19,510	8,915	123,873	227,737	-	21,507	716,116
Media and publications	4,351	8,012	57,548	45,721	1,340	198	47,295	76,367	-	357,388	598,220
Project travel costs	8,957	22,517	60,167	322,466	29,766	66,133	89,121	266,567	-	75,259	940,953
Project support costs	378	69,088	74,984	450,994	18,463	29,260	74,730	53,562	-	641,814	1,376,347
Governance costs	-	2,237	5,966	4,512	-	3,986	631	5,400	82,836	-	105,568
<b>Total Expenditure 2024</b>	<b>246,902</b>	<b>770,263</b>	<b>1,760,941</b>	<b>3,052,703</b>	<b>665,610</b>	<b>1,697,360</b>	<b>1,312,378</b>	<b>2,917,342</b>	<b>82,836</b>	<b>2,733,513</b>	<b>15,239,848</b>
Support	54,327	169,479	387,455	671,678	146,453	373,466	288,759	641,896	-	2,733,513	-
Governance	1,646	5,136	11,741	20,354	4,438	11,318	8,751	19,452	82,836	-	-
<b>Total expenditure 2024</b>	<b>302,875</b>	<b>944,878</b>	<b>2,160,137</b>	<b>3,744,735</b>	<b>816,501</b>	<b>2,082,144</b>	<b>1,609,888</b>	<b>3,578,690</b>	<b>-</b>	<b>-</b>	<b>15,239,848</b>

**3b Analysis of Expenditure (previous year)**

	Charitable activities										
	<i>Cost of raising funds</i>	<i>Africa projects</i>	<i>Asia projects</i>	<i>Latin America projects</i>	<i>Law &amp; Policy projects</i>	<i>Europe &amp; Central Asia projects</i>	<i>Middle East &amp; North Africa projects</i>	<i>Global projects</i>	<i>Governance costs</i>	<i>Head Office support costs</i>	<i>2023 Total</i>
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
<b>Total Expenditure 2023</b>	<b>184,051</b>	<b>745,678</b>	<b>2,044,382</b>	<b>3,548,255</b>	<b>688,385</b>	<b>2,138,477</b>	<b>1,278,118</b>	<b>3,644,736</b>	<b>109,041</b>	<b>2,363,597</b>	<b>16,744,720</b>
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	-
<b>Total expenditure 2023</b>	<b>244,348</b>	<b>899,567</b>	<b>2,274,703</b>	<b>4,302,221</b>	<b>895,748</b>	<b>2,312,819</b>	<b>1,490,296</b>	<b>4,325,018</b>	<b>-</b>	<b>-</b>	<b>16,744,720</b>

#### 4 Net income for the year

This is stated after charging:

	2024	2023
	£	£
Depreciation	40,375	282,764
Operating lease rentals:		
Property	260,406	393,800
Equipment	-	-
Auditor's remuneration (excluding VAT):		
Audit	54,481	36,000
Other services	74,709	34,758
Losses/(gains) on foreign exchange	70,671	204,349

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

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	2,712,922	2,448,728
Social security costs	319,397	284,079
UK Employer's contribution to defined contribution pension schemes	218,112	193,814
Regional staff costs	3,263,175	3,528,538
Termination costs	-	-
Other staffing costs	2,225,196	2,350,967
	<u>8,738,802</u>	<u>8,806,126</u>

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

	2,024	2,023
	No.	No.
£60,000 - £69,999	5	8
£70,000 - £79,999	3	6
£80,000 - £89,999	6	4
£90,000 - £99,999	2	2
£100,000 - £109,999	-	-
£110,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	1	-

Included within Other staffing costs are fees payable to programme and non-programme consultants of £1,355,953 (2023: £872,407).

Total employee benefits including pension contribution and employer's national insurance for key management personnel were £862,515 (2023: £828,109).

Redundancy and termination payments totalled £nil in 2024 (2023: £nil).

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2023: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represents the reimbursement of travel and subsistence costs totalling £6,773 (2023: £6,769) relating to attendance mainly at International Board meetings.

**6 Staff numbers**

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

	<b>2024</b>	2023
	<b>No.</b>	No.
Fundraising	4	3
Africa projects	21	23
Asia projects	29	35
Latin America projects	63	64
Law & Policy projects	10	10
Europe & Central Asia projects	13	10
Middle East & North Africa projects	18	16
Global projects	11	16
	<u>169</u>	<u>177</u>

**7 Grants to partners**

	<b>2024</b>	2023
	<b>£</b>	£
ASEAN Parliamentarians for Human Rights	-	31,925
Cambodian Center for Human Rights	9,035	25,678
Digital Security Lab Ukraine	38,651	-
Free Press Unlimited	83,801	131,074
Fundación Karisma	-	92,996
Fundacion Universidad de Palermo	-	58,363
International Centre for Not-for-Profit Law (INCL)	-	378,760
International Commission of Jurists	76,418	269,361
Internews Europe	16,166	264,316
Justice Center for Legal Aid	25,494	-
Open Culture Foundation	46,948	-
Open Net	44,809	77,638
Peter & Moreau	26,719	-
Rights for Justice Foundation	81,450	69,249
Stichting Hivos	5,601	218,025
St. World Benchmarking Alliance Foundation	67,480	-
The Daphne Caruana Galizia Foundation	38,064	-
Small grants	340,248	373,623
Confidential partners	787,626	1,377,104
	<u>1,688,510</u>	<u>3,368,112</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**

<u>The group</u>	Computer equipment £	Office equipment £	Fixtures & Fittings £	<b>Total £</b>
<b>Tangible fixed assets</b>				
<b>Cost or valuation</b>				
At the start of the year	196,593	145,321	63,391	<b>405,305</b>
Additions in the period	90,159	8,459	-	<b>98,618</b>
Revaluation of foreign currency asset	-	-	-	-
At the end of the year	<u>286,752</u>	<u>153,780</u>	<u>63,391</u>	<u><b>503,923</b></u>
<b>Depreciation</b>				
At the start of the year	157,496	109,420	15,848	<b>282,764</b>
Charge for the period	31,821	(4,124)	12,678	<b>40,375</b>
Revaluation of foreign currency asset	-	-	-	-
At the end of the year	<u>189,317</u>	<u>105,296</u>	<u>28,526</u>	<u><b>323,139</b></u>
<b>Net book value at the end of the year</b>	<u>97,435</u>	<u>48,484</u>	<u>34,865</u>	<u><b>180,784</b></u>
Net book value at the start of the year	<u>39,097</u>	<u>35,901</u>	<u>47,543</u>	<u>122,541</u>
<u>The charity</u>				
<b>Tangible fixed assets</b>				
<b>Cost or valuation</b>				
At the start of the year	144,114	53,547	63,391	<b>261,052</b>
Additions in the period	74,369	3,059	-	<b>77,428</b>
Revaluation of foreign currency asset	-	-	-	-
At the end of the year	<u>218,483</u>	<u>56,606</u>	<u>63,391</u>	<u><b>338,480</b></u>
<b>Depreciation</b>				
At the start of the year	117,664	45,219	15,848	<b>178,731</b>
Charge for the period	24,125	1,794	12,678	<b>38,597</b>
Revaluation of foreign currency asset	-	-	-	-
At the end of the year	<u>141,789</u>	<u>47,013</u>	<u>28,526</u>	<u><b>217,328</b></u>
<b>Net book value at the end of the year</b>	<u>76,694</u>	<u>9,593</u>	<u>34,865</u>	<u><b>121,152</b></u>
Net book value at the start of the year	<u>26,450</u>	<u>8,328</u>	<u>47,543</u>	<u>82,321</u>

**11 Subsidiary undertaking -**

**ARTICLE 19 Mexico and Central America (Campaña Global por la libertad de expresion)**

	<b>2024</b>	2023
	£	£
<b>Incoming resources</b>		
Turnover	2,441,147	2,059,995
Income from ARTICLE 19	49,182	68,748
Expenditure	(2,105,385)	(2,193,059)
<b>Total incoming resources for the year</b>	<u>384,944</u>	<u>(64,316)</u>
<b>Funds held</b>		
Total funds brought forward	2,215,333	2,279,649
Total incoming resources for the year	384,944	(64,316)
<b>Total funds carried forward</b>	<u>2,600,277</u>	<u>2,215,333</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	2,754,904	2,334,996
Liabilities	(154,627)	(119,663)
<b>Funds</b>	<u>2,600,277</u>	<u>2,215,333</u>

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

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

	<b>2024</b>	2023
	£	£
<b>Incoming resources</b>		
Turnover	830,305	961,949
Income from ARTICLE 19	127,511	104,117
Expenditure	(947,124)	(1,141,018)
<b>Total incoming resources for the year</b>	<u>10,692</u>	<u>(74,952)</u>
<b>Funds held</b>		
Total funds brought forward	9,677	84,626
Total incoming resources for the year	10,692	(74,952)
<b>Total funds carried forward</b>	<u>20,369</u>	<u>9,674</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	273,929	124,431
Liabilities	(264,252)	(114,754)
<b>Funds</b>	<u>9,677</u>	<u>9,677</u>

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

**13 Subsidiary undertaking -  
ARTICLE 19 Eastern Africa**

	<b>2024</b>	2023
	£	£
<b>Incoming resources</b>		
Turnover	436,141	304,720
Income from ARTICLE 19	183,677	186,700
Expenditure	(432,791)	(508,697)
<b>Total incoming resources for the year</b>	<u>187,027</u>	<u>(17,277)</u>
<b>Funds held</b>		
Total funds brought forward	22,060	39,336
Total incoming resources for the year	187,027	(17,277)
<b>Total funds carried forward</b>	<u>209,087</u>	<u>22,059</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	281,396	123,405
Liabilities	(72,330)	(101,345)
<b>Funds</b>	<u>209,066</u>	<u>22,060</u>

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

**14 Subsidiary undertaking -  
ARTICLE 19 Netherlands**

	<b>2024</b>	2023
	£	£
<b>Incoming resources</b>		
Turnover	547,589	1,907,084
Income from ARTICLE 19	-	-
Expenditure	(1,211,204)	(1,253,764)
<b>Total incoming resources for the year</b>	<u>(663,615)</u>	<u>653,320</u>
<b>Funds held</b>		
Total funds brought forward	684,207	30,887
Total incoming resources for the year	(663,615)	653,320
<b>Total funds carried forward</b>	<u>20,592</u>	<u>684,207</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	176,492	886,140
Liabilities	(155,900)	(201,933)
<b>Funds</b>	<u>20,592</u>	<u>684,207</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:

	<b>2024</b>	2023
	£	£
Gross income	10,375,223	11,852,416
Result for the year	<u>(168,120)</u>	<u>204,235</u>

**16 Debtors**

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	106,090	554,443	106,090	551,835
Prepayments	239,752	204,755	192,941	164,901
Accrued income	302,647	205,690	237,947	93,393
Other debtors	115,860	31,206	30,304	17,418
Intercompany	-	-	-	217,185
	<b>764,349</b>	<b>996,094</b>	<b>567,282</b>	<b>1,044,732</b>

**17 Creditors: amounts falling due within one year**

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	487,856	392,432	433,633	307,742
Taxation and social security	160,783	327,556	93,016	260,716
Pension contributions due	19,881	24,047	20,156	22,022
Deferred income	153,125	29,268	29,268	29,268
Accruals	88,004	(45,749)	72,065	(49,401)
Other creditors	699,227	621,351	527,753	458,048
Intercompany	-	-	214,125	-
	<b>1,608,876</b>	<b>1,348,905</b>	<b>1,390,016</b>	<b>1,028,395</b>

**18 Deferred income**

Deferred income consists of a balanced owed from ARTICLE 19 Eastern Africa to ARTICLE 19, and Brazilian deferred income

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Balance at the beginning of the year	29,268	29,268	29,268	29,268
Income deferred in the year	123,857	-	-	-
Amount released to income in the year	-	-	-	-
<b>Balance at the end of the year</b>	<b>153,125</b>	<b>29,268</b>	<b>29,268</b>	<b>29,268</b>

**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 £218,112 (2023: £193,814) (see note 5).

Contributions totalling £19,881 (2023: £24,047) 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 unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	-	180,784	-	<b>180,784</b>
Net current assets	821,311	-	5,388,975	<b>6,210,286</b>
Net assets at the end of the year	<b>821,311</b>	<b>180,784</b>	<b>5,388,975</b>	<b>6,391,070</b>

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

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

**21a Movement in group funds - current year**

	At 1 January 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2024 £
<b>Restricted funds:</b>					
Cost of raising funds	(4,202)	-	(167)	-	(4,369)
Africa projects	58,388	544,805	(387,464)	-	215,729
Asia projects	357,647	1,815,507	(1,703,700)	-	469,454
Latin America projects	1,520,180	2,559,627	(2,587,201)	-	1,492,606
Law & Policy projects	(614,190)	1,020,491	(352,822)	-	53,479
Europe & Central Asia projects	315,430	999,672	(1,583,495)	-	(268,393)
Middle East & North Africa projects	469,626	1,039,405	(1,239,254)	-	269,777
Global Thematic projects	3,151,157	2,605,256	(2,595,721)	-	3,160,692
<b>Total restricted funds</b>	<b>5,254,036</b>	<b>10,584,763</b>	<b>(10,449,824)</b>	-	<b>5,388,975</b>
<b>Unrestricted funds:</b>					
Designated funds: fixed asset fund	122,541	58,243	-	-	180,784
General funds	1,263,567	4,347,768	(4,790,024)	-	821,311
<b>Total unrestricted funds</b>	<b>1,386,108</b>	<b>4,406,011</b>	<b>(4,790,024)</b>	-	<b>1,002,095</b>
<b>Total funds</b>	<b>6,640,144</b>	<b>14,990,774</b>	<b>(15,239,848)</b>	-	<b>6,391,070</b>

**21b Movement in group funds - prior year**

	At 1 January 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2023 £
<b>Restricted funds:</b>					
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
<b>Total restricted funds</b>	<b>4,812,027</b>	<b>13,336,357</b>	<b>(12,382,793)</b>	<b>(511,555)</b>	<b>5,254,036</b>
<b>Unrestricted funds:</b>					
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
<b>Total unrestricted funds</b>	<b>1,127,105</b>	<b>4,109,374</b>	<b>(4,361,926)</b>	<b>511,555</b>	<b>1,386,108</b>
<b>Total funds</b>	<b>5,939,132</b>	<b>17,445,731</b>	<b>(16,744,719)</b>	-	<b>6,640,144</b>

**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 2024 is due to spending on grants where the income is not due from the donor until 2024, 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.

## ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2024

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

	2024	2023
	£	£
<b>Net income for the reporting period (as per the statement of financial activities)</b>	(249,074)	701,012
Depreciation charges	40,375	27,590
Foreign exchange (gains)/losses	70,671	204,349
(Increase)/decrease in debtors	231,745	46,523
Increase/(decrease) in creditors	259,971	(160,404)
<b>Net cash provided by operating activities</b>	<b>353,688</b>	<b>819,070</b>

**23 Analysis of group cash and cash equivalents**

	At 1 January 2024	Cash flows	Other changes	At 31 December 2024
	£	£	£	£
Cash in hand	3,313	(151)	-	3,162
Cash at bank	6,867,102	184,547	-	7,051,649
Total cash and cash equivalents	<b>6,870,414</b>	<b>184,396</b>	-	<b>7,054,810</b>

**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	
	2024	2023	2024	2023
	£	£	£	£
Less than one year	98,265	133,394	-	-
One to five years	162,141	260,406	-	-
	<b>260,406</b>	<b>393,800</b>	-	-

**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.

## ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2024

26 Income from UK Foreign, Commonwealth & Development Office			Income recognised 2024	Cash received 2024	Income recognised 2023	Cash received 2023
Project name	Project identifier	Project code	£	£	£	£
Protecting Rights, Openness and Transparency Enhancing Civic Transformation (PROTECT)	GB-CHC- 1148404-GB- CHC-327421- DFID- PROTECT	06622	-	-	1,413,520	1,416,180
			-	-	1,413,520	1,416,180
27 Income from Swedish International Development Cooperation Agency			2024	2024	2023	2023
			Total	Total	Total	Total
			SEK	£	SEK	£
Income received			26,000,000	1,942,501	24,000,000	1,755,227
			26,000,000	1,942,501	24,000,000	1,755,227
28 Income from The Norwegian Ministry of Foreign Affairs			2024	2024	2023	2023
			Total	Total	Total	Total
			NOK	£	NOK	£
Income received			10,000,000	725,111	10,000,000	741,487
			10,000,000	725,111	10,000,000	741,487
29 Post balance sheet events						
None						