



# ANNUAL REPORT

## 2023-2024





# CONTENTS

Foreword from Director	3
Introduction from the Board of Trustees	5
About GLAN	6
Our areas of work:	
Environment and Climate Change	7
Migration and Border Violence	9
War and Occupation	10
Global Finance, Trade and Supply Chains	12
2023 – 2024 Headlines	14
Measuring our Impact	16
Thank you	18
Trustees Report and Financial Statements	19

# FOREWORD FROM THE DIRECTOR



I am pleased to introduce GLAN's annual report for 2023/2024.

Over the last 12 months we have been fortunate to see a number of our cases reach various courts after many years of hard work. In October, our historic climate case led by GLAN Senior Lawyer Gerry Liston and Consultant Lawyers Stéphanie Caligara and Jasmine Rayée, was heard in the Grand Chamber of the European Court of Human Rights, where our team argued against 32 countries in front of 22 judges. We now wait for judgement. In February, GLAN Lawyer Sarah O'Malley, with Barbudan land defenders, John Mussington and Jackie Frank, we worked closely with barristers at Garden Court Chambers in securing a win in their appeal to the Privy Council in London. By affirming that they have 'standing' to legally challenge developments impacting their environment, this is a significant victory for communities in the Caribbean region to defend their interests, communal land rights and their way of life.

These landmark cases are core to GLAN's mission; to use innovative legal action to challenge powerful actors involved in human rights violations and systemic injustice.

We also responded rapidly to world events. Since October the bombardment and invasion of Gaza has intensified, with clear and repeated violations of international law. As the potential genocide has intensified, so too has the flow of Western weapons to Israel. Led by Senior Lawyers Dearbhla Minogue and Siobhán Allen, and Lawyers Charlotte Andrews-Briscoe and Leanna Burnard, GLAN has taken a legal challenge to halt all UK arms sales to Israel over illegal attacks on civilians, forced displacement, and policies in Palestine. Together with our Palestinian partner Al-Haq, GLAN has been working tirelessly to ensure that the UK is no longer permitted to enable or profit from these atrocities.

In February, led by Stéphanie Caligara, GLAN and co-claimant London Mining Network filed a landmark case at the UK High Court against the London Metal Exchange (LME). Our case details compelling evidence of 'dirty copper' traded on the LME, that are proceeds of crime committed through polluting activities in the territory of West Papua, impacting indigenous communities. They are demanding that mining is done without further damage to their land and waters.

Internally, this year has also marked something of a landmark moment for GLAN. From the early years of a small number of dedicated and passionate lawyers, we are now a team of 14 with investment in a Finance Manager, Fundraising Officer and two additional Lawyers. We have articulated our strategic vision and strategic aims, to focus our work to work towards those objectives.

Financially GLAN has had a satisfactory year. Restricted income secured in-year appears less favourable than in 22/23, but it should be noted that 22/23 was a unique year for the climate case which had a significant increase of restricted income for that purpose. Unrestricted funds were less favourable than in 22/23 and we are focused on fundraising to address this.

As always, I am extremely grateful to those supporting our projects and thank our loyal and supportive donors, without whom none of this would be possible.

May I also thank our Board of Trustees, who bring knowledge and experience to GLAN, giving their time generously and without remuneration. I look forward to another year working together.

A handwritten signature in dark ink, appearing to read "Gearóid Ó Cuinn". The signature is fluid and cursive.

**Dr Gearóid Ó Cuinn**  
Founding Director, GLAN



# INTRODUCTION FROM THE BOARD OF TRUSTEES



As Chair of the Global Legal Action Network (GLAN), I have the pleasure of representing the full Board of Trustees as I pen this statement.

GLAN's work is more crucial than ever. The team at GLAN work passionately and tirelessly to maintain momentum in the courts, whilst simultaneously responding rapidly to emerging needs. GLAN is working against some of the worst manifestations of the acts of powerful actors to maintain and expand their power and wealth; the climate crisis, extreme global inequality, situations of gross harm to the environment and the wellbeing of affected communities from extractive processes, and the sustained and systematic oppression of certain groups through military force. Once again, I credit our Director with exemplary leadership in these efforts, and I know he is supported by a team of dedicated and expert individuals.

I am pleased that the Board has, once again, supported strategic staffing decisions; fortifying both the legal team and those in operations, who make GLAN's work possible. I see further progress against organisational excellence, resilience and sustainability, and I am delighted to see this reflected in a healthy year of fundraising.

Last time I mentioned that an exciting chapter was unfolding as we embarked on a comprehensive strategic review. As part of this process, we teamed up with the excellent advisory organisation Pilotlight to complete a 10-month strategic review programme with support from hand-picked expert volunteers. This has informed the development and roll out of our five year strategic plan. That review is now complete, providing a framework for GLAN's future growth and development, allowing us to focus our efforts in order to achieve greatest impact.

This year, the Trustees bid farewell to our colleagues Peter Greig and Louise Slattery, both of whom have been instrumental to GLAN's success. I am delighted to welcome to the Board, Josephine Richardson and Stephen William Aulsebrook, who have already proved indispensable. GLAN's Board of Trustees has been working effectively and has played a role in setting the strategic direction, creating a positive culture, and holding the Director and staff properly accountable. As a Board, we monitor agreed-upon actions to ensure that decisions are implemented properly and in a timely manner. As part of the Pilotlight programme, the Board also reviewed its structure, effectiveness, delegations, and key policies and implemented agreed-upon changes as necessary.

There is a strong, positive, and respectful relationship with the Director and staff.

I wish to express our thanks to all those who have supported GLAN over the past year. Our strategy remains to prioritise longer-term funding and individual giving, with those who share our values.

In closing, I express my deepest appreciation to our community partners who inspire our work with their fearless determination to fight for their rights and leave a better world for future generations.

A handwritten signature in black ink, appearing to read 'Mark Beer', written in a cursive style.

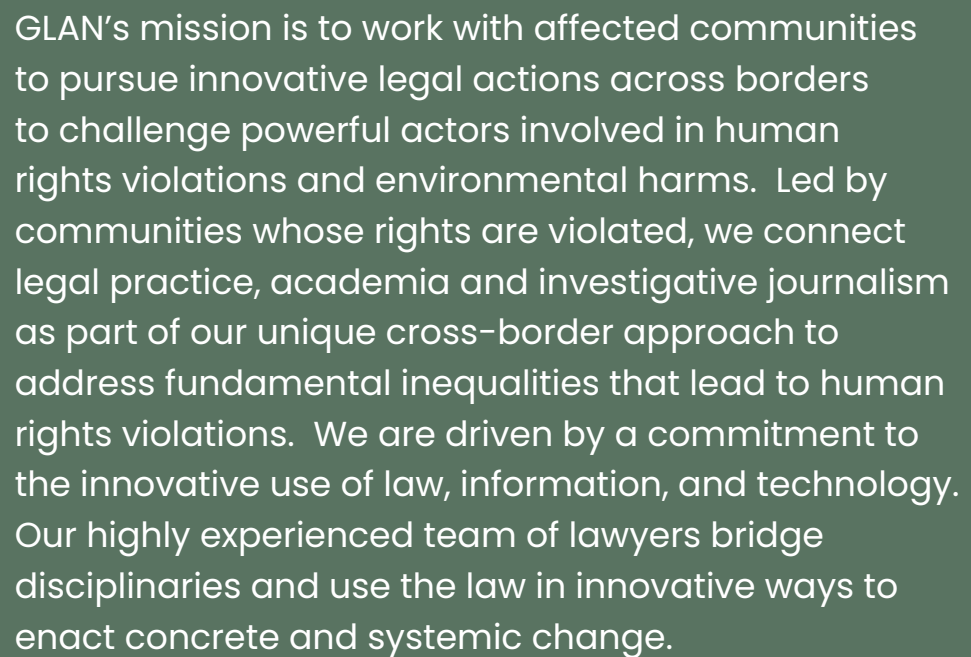
**Mark Beer**

Chair, GLAN Board of Trustees

# ABOUT GLAN

Our planet and wellbeing are being destroyed by powerful states and corporations who act across borders with impunity. They are emboldened by global legal, political and economic systems that allows them to profit from human rights and environmental abuse.

**We want to change this.**



GLAN's mission is to work with affected communities to pursue innovative legal actions across borders to challenge powerful actors involved in human rights violations and environmental harms. Led by communities whose rights are violated, we connect legal practice, academia and investigative journalism as part of our unique cross-border approach to address fundamental inequalities that lead to human rights violations. We are driven by a commitment to the innovative use of law, information, and technology. Our highly experienced team of lawyers bridge disciplines and use the law in innovative ways to enact concrete and systemic change.

## **Our work spans four key thematic areas:**

- Environment & Climate Change
- Migration and Border Violence
- War and Occupation
- Global Finance, Trade & Supply Chains

# ENVIRONMENT AND CLIMATE CHANGE

## Overview

GLAN considers the most fundamental violations of human rights to be structural and longstanding. The ability for individuals to lead healthy and secure lives is undermined by systems of economic exploitation and environmental harm. Climate change, and the effects it is already having on the poorest populations, is perhaps the major challenge the international (legal) system is facing. We are determined to mobilise our expertise in innovative ways to challenge those exacerbating, and profiting from, environmental and economic injustice.

## Case spotlight: YOUTH4CLIMATEJUSTICE

After witnessing devastating forest fires and experiencing ever-worsening heatwaves, six Portuguese young people decided to act. On 3rd September 2020, they launched an unprecedented case against over 30 European countries in the European Court of Human Rights.

Finally, following the hottest summer on record in Europe, their case was heard on 27th September 2023. The historic hearing took place before 22 judges with 86 government lawyers in attendance; unprecedented in scale, the case received worldwide attention, with over 6000 mentions in the press in 71 countries and counting.

The brave youth-Applicants emphasised at the Strasbourg court that they were compelled to fight for their futures as governments are failing. The evidence shows that the current policies of the 32 Respondent states are in line with the world reaching 3°C of global heating within the lifetime of the young people. This would be catastrophic. The case of the youth-Applicants is simple – time is rapidly running out to safeguard their futures. European governments have a legal duty to take far more radical and urgent action to slash greenhouse gas emissions. We expect a full hearing to take place in April 2024.



*“These European governments are failing to protect us. We are living in the face of climate impacts across Europe. In Portugal this summer we experienced heatwaves which are getting worse and worse. Our ability to do anything, to live our lives, is becoming restricted. The climate crisis is affecting our physical health and our mental health; how could you not be scared?”*  
youth-Applicant André dos Santos Oliveira



## GLAN and CAN Europe submit legal challenge to European Commission to up EU climate ambition

On 23 August 2023, GLAN and CAN Europe submitted a request for internal review to the European Commission to revise its Implementing Decision 2023/1319. This Implementing Decision sets Annual Emission Allowances for individual EU Member States. We argue that it infringes EU environmental law as they reflect a level of climate ambition that is insufficient to protect fundamental human rights. The request underlines that the EU's overall climate ambition remains alarmingly off-track with its fair share to the 1.5°C target of the Paris Agreement. It is also a call on EU decision makers to accelerate climate action and go beyond the inadequate level of ambition of the Fit for 55 legislative package.

GLAN and CAN Europe argue that substantially higher levels of emission reductions by 2030, well beyond -55%, are needed in order for the EU to protect both people and the environment from the impacts of dangerous climate change.

### Other work in this area:

#### Barbuda and the Caribbean Region

In May 2023 GLAN visited the island of Barbuda and Barbudan land defenders fighting a legal battle to protect their island from ecologically destructive luxury developments being built for the interests of wealthy foreign tourists.

The goal was to understand their objectives and to find out how GLAN can best support with legal intervention. We had an opportunity to discuss our findings with the Barbuda Council and with villagers during a specially called Village Meeting. We also inspected various development sites to document the extent of destruction and their encroachment on public access roads and space.

#### Privy Council Airport Case

In November 2023 GLAN supported two Barbudans, John Mussington and Jackie Frank, at the Privy Council sitting in London. John and Jackie appealed a decision of the Court of Appeal of the Eastern Caribbean Supreme Court that ruled that they did not have 'standing' to challenge the razing of pristine forest for a private jet airport.

The Privy Council found overwhelmingly that John and Jackie have sufficient interest given they live less than two kilometres from the runway and could be impacted by noise, disruption to the environment and pollution of their drinking water. A significant win especially as the Court cited that the government did not comply with a legally binding regional treaty called the Escazu Agreement which asserts the rights of locals to legally challenge such developments.





## **Ceder Tree Point**

February 2024 – GLAN, alongside fearless local Barbudan fisherman George Jeffery, initiated legal proceedings against the Antigua-based Development and Control Authority (DCA) who approved a controversial development of a private luxury residence for an English millionaire within Coddington Lagoon National Park which is a sanctuary of the endangered frigate bird. GLAN’s lawsuit seeks to quash the decision of the DCA to grant a development permit which if successful will stop the harmful development in its tracks.



*“This case is of huge public importance for us as Barbudans, we urge all concerned in Barbuda, our sister island Antigua, across the wider Caribbean and the globe to join us in this fight to protect our precious pristine island and our unique cultural and natural heritage.”*  
**said local Gulliver Johnson**

## **Belize & Grenada**

GLAN is supporting ground-breaking work by communities in Belize and Grenada such as the United Black Association for Development Educational Foundation (UEF) and Grenada Land Actors.

GLAN supported UEF by hiring a local lawyer to represent a fishing community impacted by a proposed environmentally harmful development at the Port of Belize including dredging to facilitate access for cruise tourism. The lack of consultation with the local population was noted when the Port expansion was denied environmental clearance however the developer decided to appeal this. UEF’s lawyer was allowed to intervene in this appeal and this pressure played a role in the developer withdrawing the case and the government restoring public ownership in the port. An important win.

The Grenada Land Actors are challenging three luxury ‘citizen by investment’ projects on their small island, one in a Ramsar protected wetland. GLAN was able to provide support so that Grenada Land Actors can disseminate information ahead of their trial planned for October 2024, and assist with legal research given the similarities in the Barbuda and Grenada cases.



# MIGRATION AND BORDER VIOLENCE

## Overview

Migrants, asylum seekers and refugees are vulnerable individuals who are also struggling against the structures of inequality that compel them to migrate. Our legal strategies challenge the fast-changing policies that result in various forms of violence being inflicted on this vulnerable population. We use a variety of innovative legal methods, ranging from human rights and refugee law, to international criminal law, to challenge the perpetrators of these violations.

## Case spotlight: Challenging Greece's unacceptable treatment of torture victims

Greek authorities have severely restricted access to medical assessments needed for torture victims to gain refugee status, thereby denying them enhanced support and care. GLAN has been supporting a young male from Central Africa who fled to Greece after enduring torture by officials in his home country. On arrival, he was incorrectly assessed as an adult and not recognized as a torture victim. Consequently, he was placed in the notorious Moria camp, where he faced appalling conditions and was denied proper medical and psychological care. Eventually, he received only subsidiary protection, a temporary and limited form of international protection for a torture victim.

Despite legislation allowing any competent body to perform medical assessments, Greek authorities have obstructed NGOs and other organizations from certifying torture victims, violating their own laws. Partnering with Fenix Humanitarian Legal Aid, we submitted a complaint to the UN Committee Against Torture arguing that Greece has violated the Convention Against Torture by denying our claimant and others the necessary rehabilitation and recognition. The complaint advocates for reforms in Greece's assessment procedures and aims to change Greek practices so that all torture victims can secure the appropriate certification.



# WAR AND OCCUPATION

## Overview

War and occupation have devastating impacts on vulnerable populations, and enable governments and corporations to perpetuate harms and profit from suffering especially via the arms trade. At GLAN we believe those who participate in violations of international law should be held accountable.

### Case spotlight: Israel arms exports

Since October 2023 the world has watched in horror as the bombardment of Gaza has led to genocide. As the bombardment has intensified, so too has the flow of Western weapons to Israel. This includes the UK where all arms exports require licenses issued by the Secretary of State for International Trade. According to the law, exports must be suspended if there is a risk those weapons could be used to unlawfully harm civilians.

In October and November 2023, GLAN and Al-Haq sent a catalogue of damning evidence proving that British supplied weapons were being used to kill and harm the civilians of Gaza. However, licenses for exports continued to be approved. In December, GLAN and our Palestinian partners Al-Haq, filed High Court proceedings to force the government to halt the ongoing exports.

In February 2024, the High Court dismissed our case, ruling that it should not proceed to full hearing. The Court decided it is not even arguable that the government acted unlawfully in finding that there is no clear risk that British weapons are being used in violation of international humanitarian law. GLAN and Al-Haq applied for an oral hearing to have this dismissal overturned, and that hearing is expected in April 2024.

Since October 2023, GLAN and Al-Haq began briefing MPs in Westminster about our legal challenge, arms exports rules, and violations of international law. We have been sending weekly updates to the Government on relevant violations as we await our hearing date.

#### Other work in this area:

We have also written to UK arms companies putting them on notice of their criminal liability. We've set out in detail the legal frameworks which expose these directors to criminal liability, supported by extensive evidence of the grave violations of international law that Israel has committed in Gaza. Israel has so far killed over 15,000 children, with potential use of British made weapons; these letters make it clear that we will be pursuing criminal accountability for companies complicit in the ongoing atrocity crimes in Gaza.



## Transforming open-source information into evidence

Since launching our methodology, which allows open-source information to be used as evidence in court, we have received numerous training requests from bodies involved in war crimes investigations, prompting us to design a training series which can be tailored to the interests of the trainees. Our course trains investigators how to conduct open-source investigations while addressing legal questions such as: what evidentiary principles are engaged by open-source evidence? What investigative steps are legally permissible when conducting open-source investigations? What frameworks are engaged under International Criminal Law and International Humanitarian Law?

We delivered training to the Indonesian National Commission on Human Rights who wanted to understand how open-source information (OSI) could benefit their human rights investigations.

The European Union Advisory Mission to Ukraine (EUAM) asked to undergo our full four-day training to assess its suitability for Ukrainian prosecutors, judges and defence lawyers. We conducted a prototype in-person training with them in July 2023 with support from Queen's University Belfast, which was enormously successful and we received excellent feedback from the attendees. They mentioned our training would have major impact on prosecutors' work. Following successful training, the EUAM have asked us to train 40 Ukrainian judges, defense lawyers and prosecutors in the coming months.

Our OSI methodology is internationally acclaimed – in a recently published standard setting document, *Benchbook on the Adjudication of International Crimes*, published by USAID and Global Rights Compliance, our methodology was cited extensively and has been adopted into their framework which provides guidance to Ukrainian judges on how to assess open-source evidence. The *Benchbook*, developed with the National School of Judges of Ukraine and the Supreme Court of Ukraine, stated that our methodology offered “valuable information for judges considering the assessment of [open-source intelligence] when offered as evidence.”

Our Digital Forensic Lead, Tomas Rawicz-Szczerbo, continues to work on the Online Open Source Investigations Reference Model, a conceptual reference model for online open-source investigations.





# GLOBAL FINANCE, TRADE AND SUPPLY CHAINS

## Overview

The global economy allows powerful actors to profit from the complex structures that organise the supply of labour and goods, often through environmental harms and the violation of fundamental rights of vulnerable populations including the use of slave or bonded labour. GLAN is committed in finding innovative angles in challenging and addressing how structures of the international economic systems enable and incentivise these harms.

## Case spotlight: Filing against the London Metal Exchange

Mining giants are making staggering profits as they destroy communities and the environment. In February 2024 GLAN, together with the London Mining Network, filed a landmark legal action in the UK High Court against the London Metal Exchange (LME). GLAN is suing LME for enabling trade of 'dirty metals'. The case details compelling evidence that metals traded on the LME are the proceeds of environmental crimes taking place in Grasberg mine in West Papua. LME's policies do nothing to prevent these metals being traded on their exchange and we are asking the High Court to stop this violation of UK proceeds of crime law.

Every day, over 200,000 tonnes of toxic waste from Grasberg mine is being dumped into the local rivers that indigenous communities rely on for basic needs like drinking, cooking and bathing. Indigenous communities have watched their forests, their rivers, their lifelines disappear under mounds of mining waste. Toxic waste and metal pollution is causing widespread health problems for the whole community, but children and the elderly are more at risk.

No one should profit from crimes like these. This case is part of our commitment to work with indigenous communities and use the law strategically to hold perpetrators of environmental crimes accountable. A win against the London Metals Exchange will have wide-ranging effects for exchanges enabling mining companies to profit from illegal harms. We are awaiting the Court's determination of whether this legal challenge will be permitted to proceed.



*"This case is about our fight against those who profit from the destruction of our people's rivers, our forests and way of life. Our communities are experiencing the life-threatening effects of mining, we have no choice but to take up this fight because if we remain silent who will speak for us?"*

**Dolly, a West Papuan Community Leader**



## Other work in this area:

### **Uyghur forced labour cotton**

We have been working with World Uyghur Congress to stop cotton produced by enslaved Uyghur people in China from entering the UK. In 2023 GLAN's High Court case accepted our arguments that cotton produced through forced labour could constitute 'proceeds of crime' under UK law. This alone is a significant win and one that we have been able to apply in innovative ways in other areas of our work. However, the Court then, in a peculiar turn, accepted the government's argument that importers must not be prosecuted for knowingly importing atrocity crime goods if they have paid market price for those goods. We launched an appeal against this decision in March and have been granted permission to challenge the outcome in the Court of Appeals next year.

### **A new consortium for transnational legal actions**

We are working to scale up legal effort to shut down the pathways in which the international legal and economic order enables environmental harms in favour of maximizing the accumulation of wealth in the hands of a few actors. We have brought together our legal partners from across Europe and carried out preliminary investigations in several countries where economic enablers have intensified environmental and human rights harms. Our research highlights how key areas like Brazil's Amazon Forest, West Papua and Guinea are hotspots for harmful corporate power that is enabled by the international economic infrastructure. We are building an international litigation consortium supported by cutting-edge investigators that will concentrate efforts on key areas where the complicity of international economic actors in serious human rights environmental harms is widespread and systematic.



# 2023-2024 HEADLINES

April  
2023

GLAN's work on open-source investigations into incidents causing civilian harm in Ukraine picks up further momentum as GLAN invited by the EU Advisory Mission to train judges and other lawyers working on open-source investigations into war crimes in the Ukraine.

May  
2023

GLAN is granted permission from the Court of Appeal to challenge the UK High Court ruling on the Uyghur forced labour cotton case.

Sept  
2023

Our historic climate hearing concludes after six years, in the Grand Chamber of the European Court of Human Rights.



June  
2023

GLAN and Bellingcat's work cited in Global Rights Compliance (GRC)'s Basic Investigative Standards for International Crimes Investigations.

July  
2023

GLAN & Bellingcat's Justice & Accountability Unit ran workshops with the EU Advisory Mission to Ukraine on conducting open-source war crimes investigations, hosted by Queen's University, Belfast. The sessions were focused on information for judges and prosecutors working with open-source evidence.

Oct  
2023

GLAN and Palestinian human rights organisation Al-Haq launched a legal action to suspend all weapons export licenses from the UK to Israel over the illegal attacks on civilians trapped in Gaza.

Nov  
2023

Barbudan Land Defenders have their hearing at the Privy Council in London with GLAN Lawyers Jasmine Rayée and Sarah O'Malley supporting, over their right to defend Barbuda's environment and their right to participate in the future of their island-home.





Nov  
2023

Leobardo Sierra, a Wayuu Indigenous community leader from La Guajira joins GLAN and case partners in Dublin, to call on the Irish Electricity Supply Board to stop purchasing coal from the harmful Cerrejón mine ahead of the GLAN-led mediation and discuss support for his community's work protecting the environment

GLAN makes a submission to the Inter-American Court of Human Rights, arguing that effective protection of human rights from the climate crisis relies on states doing more to cut emissions, and their obligations must extend beyond their borders.

Dec  
2023



Dec  
2023

GLAN published previously unseen documents from our case with Al-Haq to end UK arms exports to Israel revealing that the Foreign Office had serious concerns with Israel's breaches of international law and a ministerial decision was made by Foreign Secretary David Cameron to advise continued arms exports despite this.

GLAN lawyers travel to Ukraine as part of our ground-breaking Justice & Accountability Unit with Bellingcat, to provide crucial training to senior judges and investigations on how open-source technology can be used as evidence in War Crimes trials for those seeking justice for atrocity.

GLAN's case against the UK government for breach of international law in the supply of weapons to Israel is dismissed at the High Court.

GLAN and Barbudan fisherman & guide, Georgie Jeffery, file a legal challenge against the Antigua-based Development & Control Authority who have approved a controversial development of a private luxury residence, to be built on national park and protected wetlands.

GLAN & co-claimant London Mining Network (LME) file a landmark case at the UK High Court against the London Metal Exchange. Our case details compelling evidence of metals traded on the LME, that are proceeds of environmental crime; joining with the work of indigenous communities in West Papua who demand that mining is done without further damage to their land and waters.

Barbudan Land Defenders secure a landmark win in their appeal! This is a significant victory for community land defenders to fight destructive developments across the region.



Dec  
2023

March  
2024

GLAN provides a legal briefing for MPs in UK Parliament on the lawfulness of UK arms licenses to Israel and the UK's obligation to prevent genocide.



# MEASURING OUR IMPACT

2023/24 was a year of defining the impact GLAN is working to achieve and understanding how we begin to measure and track our success against those defined areas.



**Vision:** Justice Across Borders



## **Mission:**

To work with affected communities to pursue innovative legal actions across borders to challenge powerful actors involved in human rights violations and environmental harms



## **Strategic Pillars:**

**Innovative legal action:** Deliver innovative legal action by taking precedent setting cases; ultimately cementing GLAN as global thought-leaders in innovative legal action.



**Lasting change:** Galvanise lasting change through legal and policy reform and changed behaviours; be a catalyst for change beyond our immediate work, with credibility to influence others to act.



**Meaningful partnerships:** Develop meaningful global partnerships with affected communities and social movements so as to maximise our impact; working with and learning from partners to shape cases and debate.



**Sustainable growth:** Grow sustainably; increasing total income and diversity of income streams to ensure our future and that we have capacity to deliver quality work. To strengthen planning processes, systems & policies to enable strategic decision making. To sustain the positive culture at GLAN as we grow.



*"I have worked as counsel with GLAN for several years and knew their impressive reputation before. Our cases together are hard, representing impoverished communities in Colombia battered by the decisions of European and Australian multinational corporations. GLAN's lawyers are exceptional. They excel at finding strategic opportunities to leverage impact. They are passionate yet balanced, strategic and effective. The claims they take are an essential challenge to systemic injustice and they work hard to empower the dispossessed."*

**Tim Cooke-Hurle, Barrister**



# THANK YOU TO OUR SUPPORTERS

We are incredibly grateful to our generous supporters for joining us in challenging the systems, governments and powerful actors that inflict human rights abuses and environmental harms.

We are funded entirely by voluntary donations from generous individuals and organisations. Many have contributed to our crowd funding campaigns, and offered ongoing regular support. Our support from trusts and foundations includes those based in the UK, Ireland, Europe, Australia and US.

Your funding allows us to partner with affected communities and design innovative legal strategies which challenge human rights violations and systemic injustice.

*Thank you to our individual supporters and charitable trusts:*

Aurora Trust

Avaaz

Christian Aid

Climate Change Collaboration

David and Elaine Potter Foundation

Digital Freedom Fund

Evan Cornish Foundation

Frederick Mulder Foundation

The Freedom Fund

Foundation to Promote Open Society

Institute for Governance & Sustainable Development

Joffe Charitable Trust

The Joseph Rowntree Charitable Trust

Lifes2good Foundation

Polden Puckham Charitable Foundation

Sadaka

The Sunrise Project

Trocáire

We Have the Power

World Council of Churches



# TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

## CONTENTS

Reference and Administrative Details of the Charity, its Trustees and Advisers	20
Trustees' Report	21
Independent Auditors' Report on the Financial Statements	27
Statement of Financial Activities	31
Balance Sheet	32
Statement of Cash Flows	33
Notes to Financial Statements	34

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

---

### TRUSTEES

Mark Beer, OBE, Chair  
Peter Greig (resigned 3 November 2023)  
Lucinda Hardwick  
Ian Matthew Kysel  
Tom Macleod (resigned 16 April 2024)  
Helen Moulinos (appointed 16 April 2024)  
Gillian Rosemary Clare Thomas (appointed 16 April 2024)  
Jo Wickens (resigned 16 April 2024)  
Stephen William Aulsebrook (appointed 8 November 2023)  
Louise Slattery (resigned 3 November 2023)  
Josephine Richardson, Treasurer (appointed 3 November 2023)  
Gabriella Elizabeth Stefani Smith (appointed 16 April 2024)  
Ruth Doyle (appointed 11 July 2024)

---

**CHARITY REGISTERED NUMBER** 1167733

---

### PRINCIPAL OFFICE

57-60 Lincoln's Inn Fields  
London  
WC2A 3LJ

---

### CHIEF EXECUTIVE OFFICER

Gearóid Ó Cuinn

---

### FINANCE MANAGER

Beatrice Ofosu-Amaah ACMA

---

### INDEPENDENT AUDITORS

Streets Audit LLP  
Chartered Accountants  
Registered Auditors  
Potton House  
Wyboston Lakes  
Great North Road  
Wyboston  
Bedford  
MK44 3BZ

---

### BANKERS

CAF Bank  
25 King Hill Avenue  
West Malling  
Kent  
ME19 4JQ

---



# TRUSTEES REPORT

## FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2023 to 31 March 2024.

### OBJECTIVES AND ACTIVITIES

---

#### a. Policies and objectives

The objects of the Global Legal Action Network (herein GLAN) are to protect and promote human rights (as set out in the United Nations Charter, the Universal Declaration of Human Rights (“UDHR”) and subsequent Conventions, Declarations and regional codes of human rights which incorporate the rights contained in the UDHR and those subsequent conventions and declarations, as well as through customary international law) throughout the world.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance ‘Public benefit: running a charity (PB2)’. The Trustees referred to guidance contained in the Charity Commission’s general guidance on public benefit when reviewing and planning all of GLAN’s activities. GLAN advances public benefit by educating others about the importance of international law and human rights’ standards, and through attempting to ensure those standards are upheld by advice to governments and litigation where necessary.

#### b. Strategies for achieving objectives

By bringing strategic legal actions in partnership with the communities affected by environmental and human rights abuses this activity contributes to the realisation of international legal standards aimed at protecting populations from these harms.

GLAN devises innovative cross-border legal actions that directly tackle the complicity of third states by addressing their legal economic and corporate connections to human rights and environmental harms. Our legal actions are designed to align with other justice seeking strategies of local affected communities.

#### c. Activities undertaken to achieve objectives

The charity aims to achieve these objectives by all or any of the following means:

- obtaining redress for victims of human rights abuses and violations of international law through litigation;
- promoting respect for human rights among individuals and corporations;
- monitoring and reporting abuses of human rights;
- commissioning research into the maintenance and observation of human rights;
- providing technical advice to government and others regarding the implementation of international law and human rights standards through primary and/or secondary legislation;
- contributing to the sound administration of international legal standards and human rights law through litigation, advocacy, training and information sharing as regards human rights standards;
- commenting on the compliance of proposed legislation with international law and human rights standards;
- raising awareness among lawyers, members of the judiciary as well as civil society of international law and human rights standards and of their enforcement through domestic law; and
- international advocacy regarding the effective enforcement of international law and human rights through the use of domestic law.

#### **d. Main activities undertaken to further the Charity's purposes for the public benefit**

GLAN's work is concentrated on cases which are transnational in scope and involve the innovative use of legal action to promote change and respect for human rights. These cases tend to last several years and reporting on them does not fit naturally into an annual framework. More details of this activity is outlined in this report and is reported extensively on GLAN's website.

## **ACHIEVEMENTS AND PERFORMANCE**

---

#### **a. Main achievements of the Charity**

A short summary of major ongoing activity since the last Annual Report includes:

##### **Documenting violations of international law in war**

GLAN continues to develop a pioneering methodology for using online open source information for generating legally viable evidence. This methodology has been deployed in the context of seeking accountability for war crimes committed in Yemen and Ukraine. Since the last report GLAN has provided training on the use of the methodology in Kiev.

##### **Protecting people from climate change- the ECHR Climate case**

On behalf of six Portuguese young people, GLAN took 32 governments to the Grand Chamber of the European Court of Human Rights (ECtHR) in September 2023. This case required extensive use of GLAN's resources for the past three years. If successful this case will establish a benchmark which can enable governments to be legally held to account if they fail to take adequate action on climate change.

##### **Protecting communal land rights in Barbuda**

Land in Barbuda was vested in the people of Barbuda when slavery was abolished. This unique communal arrangement is called a tenure system. In the aftermath of Hurricane Irma in 2017 developers begun destroying protected parks and wetlands to make way for an airport runway, golf course, and luxury accommodation for the ultra wealthy. In February 2024 GLAN and Barbudan land defenders secured a landmark win as the Privy Council in London ruled in our favour, overturning the previous decision of the Court of Appeal of the Eastern Caribbean Supreme Court that the Barbudan land defenders did not have 'standing' to challenge the development. The judgment marks a turning point on the island.

##### **UK Weapons Sales to Israel**

GLAN and Palestinian human rights organisation Al Haq are taking the UK government to Court to suspend all weapons export licences to Israel. Under the government's Strategic Licensing Criteria, weapons may not be exported where there is a clear risk they might be used in violations of international law. We submitted several requests to the UK Secretary of State calling for arms sales to be suspended, after our requests were repeatedly ignored, we have escalated our case to the UK High Court, demanding an expedited hearing given the urgency of the situation.

##### **London Metal Exchange and dirty metals**

GLAN and co-claimant the London Mining Network, have filed a landmark legal action at the UK High Court against the London Metal Exchange (LME). Our case details compelling evidence of metals traded on the LME that are the proceeds of environmental crime, in particular copper extracted from the Grasberg mine in West Papua. The LME's policies do nothing to prevent these metals being traded on its Exchange and we are asking the Court to stop this violation of UK law.

#### **b. Key performance indicators**

GLAN use a combination of qualitative and quantitative Key Performance Indicators (KPIs) to assess its success including:

##### **Policy Impact:**

- a) Legal Precedent: The establishment of favourable legal precedents that can be used in future cases.
- b) Policy Changes: Influencing changes in laws, regulations, or policies as a result of litigation.

**Social Impact:**

- a) Community Awareness: The extent to which the litigation raises awareness about the underlying issues within the community.
- b) Public Perception: Monitoring public opinion and perception changes regarding the issues at hand.

**Client Impact:**

Achieving the specific objectives outlined by the client or affected community.

**Resource Efficiency:**

- a) Cost-Effectiveness: Evaluating the efficiency of resource allocation in terms of time, money, and manpower.
- b) Resource Utilisation: Ensuring that resources are used effectively to achieve the intended outcomes.

**Legal Process:**

- a) Case Outcome: Success in terms of court judgments or settlements.
- b) Litigation Progress: Monitoring the progress of the legal proceedings and compliance with timelines.

**Stakeholder Engagement:**

- a) Coalition Building: Building alliances with other organisations and stakeholders to strengthen the impact.
- b) Media Coverage: Assessing the extent of media coverage and its influence on public opinion.

**Long-Term Impact:**

- a) Sustainability: Examining the long-term sustainability of the outcomes achieved.
- b) Behavioural Change: Measuring any positive changes in behaviour or practices related to the litigated issues.

**Strategic Flexibility:**

The ability to adapt and adjust legal strategies based on changing circumstances.

**Legal Empowerment:**

Assessing the degree to which the litigation empowers individuals and communities.

**c. Factors relevant to achieve objectives**

Legal actions attempt to secure compliance with legal standards relevant to the enjoyment and protection of human rights standards.

**d. Fundraising activities and income generation**

GLAN's income is sourced from grant giving trusts and foundations as well as a small percentage of voluntary donations from individuals in the form of direct donations through our online portal and through public online crowdfunding campaigns. Our fundraising strategy poses no risk to vulnerable people though we have a Fundraising Policy, Safeguarding Policy & Ethical Fundraising Policy in place. We employ a professional fundraiser to lead our income generation and ensure our activities are compliant with the Code of Fundraising Practice and UK law. GLAN does not employ third-party fundraisers and suitable measures are in place to ensure we handle personal information in a manner compliant with GDPR. GLAN has received no complaints in regard to fundraising.

## FINANCIAL REVIEW

---

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

## **b. Reserves policy**

The Trustees considered GLAN's contractual obligations to staff and others, as well as the uncertainty of future income, when considering a Reserves Policy. The Trustees have adopted a target of three months' unrestricted expenditure as a reasonable minimum reserve in order to ensure that GLAN's core activity could continue during a period of unforeseen difficulty.

The calculation of the required level of reserves includes the following considerations:

- Risks associated with each stream of income and expenditure being different from that budgeted.
- Planned activities.
- Organisation's commitments.

For year end 2023/24 our free reserves totalled £106,328 (2022: £129,704), which is around 86% of the target level budgeted for 2024/2025. The trustees are focused on increasing reserves to meet the target in the next full year.

## **c. Principal risks and uncertainties**

The Board of Trustees regularly undertakes a review of significance risks, which enables the organisation to identify and agree the actions needed to minimise or mitigate such risks.

## **d. Financial risk management objectives and policies**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

A significant financial risk facing GLAN is the possibility of material adverse costs judgements being made against us. This is recorded on the risk register and monitored.

GLAN deals in multiple currencies and is therefore subject to fluctuations over the foreign exchange rate, as all cash is currently held in £ sterling. As the size and complexity of the organisation grows, a Foreign Currency Policy will be implemented to reduce risk.

General Data Protection Regulations (GDPR) Policy has had an effect on most charities since its introduction. GLAN continues to obtain permission from individuals to be able to process their personal data. GLAN's cloud based databases allow personal data to be securely stored and to prevent breaches of information.

## **e. Principal funding**

Financially GLAN has had a satisfactory year. Restricted income secured in-year appears less favourable than in 22/23, but it should be noted that 22/23 was a unique year for the climate case which had a significant increase of restricted income for that purpose.

Unrestricted funds were less favourable than in 22/23 and we are focused on fundraising to address this.

In 23/24 GLAN saw a total in-year deficit of £180,466. However, £157,090 of this deficit was due to the spending of restricted funds which had been banked & accounted for in previous financial years. Our unrestricted income saw an in-year deficit of £23,376, which was due to investment in the team with additional posts in fundraising and finance.



## STRUCTURE, GOVERNANCE AND MANAGEMENT

---

### **a. Constitution**

Global Legal Action Network is a registered charity, number 1167733, and is constituted under a CIO-Foundation amended 12 July 2023.

The governance of the Charity is the responsibility of the Trustees who are appointed under the terms of the Trust deed.

### **b. Methods of appointment or election of Trustees**

Under the constitution every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New Trustees are inducted by the other Board members and by the Executive Director. Trustees are encouraged to undertake appropriate training in order to facilitate their understanding of the role. Trustees are recruited by open recruitment processes following a skills assessment to ensure that the Trustees as a body can continue the effective oversight of the organisation.

### **c. Organisational structure and decision-making policies**

GLAN was set up as a charity in 2016 and initially relied on a core group of volunteers, with the first staff being employed in 2018. Since then the organisation has grown cautiously as its workload has expanded and by March 2024 GLAN employed 14 staff, including; the Director, seven employees whose work was legally based, a fundraising and communications team of three, a Finance Manager, a Chief Operations Officer and an Operations Manager. For their part, the Trustees guide GLAN's growth in a way that is consistent with our charitable objectives. Within a short space of time GLAN has found new pathways for the international protection of human rights, quickly developing a diverse set of ground-breaking transnational legal strategies. These actions fall within the following themes of: war and occupation; accountability and supply chains; environmental and economic justice; and migration and border violence.

### **d. Policies adopted for the induction and training of Trustees**

GLAN has enhanced the induction and policies for Trustees. Trustees are provided with a Trustee Handbook, which covers key details about the organisation and key policies that Trustees are required to be familiar with in line with best practice as outlined by the Charity Commission guidance.

### **e. Related party relationships**

The Trustees complete an eligibility declaration, conflict of interest declaration and a declaration of Trustee's interests upon appointment. A register for the latter two are maintained. At the start of each Board meeting Trustees are asked to self-declare any further conflicts of interest and responses are minuted. There is guidance on what constitutes a conflict of interest in the Trustee Handbook.

## PLANS FOR FUTURE PERIODS

---

GLAN intends to deepen its focus on the intersection of environmental and human rights issues and, in the near term, to begin developing an approach that cultivates better coordination in the field of transnational litigation. We believe that more joined up thinking and cooperation between lawyers and investigators will produce greater impacts on the urgent issues of our time.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

---

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## DISCLOSURE OF INFORMATION TO AUDITORS

---

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

## AUDITORS

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 14 November 2024 and signed on their behalf by:

*Mark Beer*

---

Mark Beer, OBE  
(Chair of Trustees)

*J Richardson*

---

Josephine Richardson  
(Treasurer - GLAN Board of Trustees)

# INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GLOBAL LEGAL ACTION NETWORK

## OPINION

---

We have audited the financial statements of Global Legal Action Network (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 the charity'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 Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the 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 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 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.

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

---

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
  - sufficient accounting records have not been kept; or
  - the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## RESPONSIBILITIES OF TRUSTEES

---

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

## AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

---

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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 is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the CIO through discussions with directors and other management, and from our commercial knowledge and experience of the company and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the CIO, including taxation legislation in addition to charity legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the CIO's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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 for the audit of the financial statements is located 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 Auditors' Report.

## USE OF OUR REPORT

---

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Streets Audit LLP

Chartered Accountants  
Registered Auditors

Wyboston Office  
Potton House  
Wyboston Lakes  
Great North Road  
Wyboston  
Bedford  
MK44 3BZ

Date:

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

# STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	NOTES	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME FROM:</b>					
Donations and legacies	3	935,193	146,382	1,081,575	1,372,650
Investments	4	-	2,117	2,117	1,416
<b>Total income</b>		<b>935,193</b>	<b>148,499</b>	<b>1,083,692</b>	<b>1,374,066</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	5	1,083,062	181,096	1,264,158	833,168
<b>Total expenditure</b>		<b>1,083,062</b>	<b>181,096</b>	<b>1,264,158</b>	<b>833,168</b>
<b>Net (expenditure)/income</b>		<b>(147,869)</b>	<b>(32,597)</b>	<b>(180,466)</b>	<b>540,898</b>
Transfers between funds	13	(9,221)	9,221	-	-
<b>Net movement in funds</b>		<b>(157,090)</b>	<b>(23,376)</b>	<b>(180,466)</b>	<b>540,898</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		747,782	129,704	877,486	336,588
Net movement in funds		(157,090)	(23,376)	(180,466)	540,898
<b>Total funds carried forward</b>		<b>590,692</b>	<b>106,328</b>	<b>697,020</b>	<b>877,486</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 31 - 45 form part of these financial statements.

# BALANCE SHEET

AS AT 31 MARCH 2024

	NOTES	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	10	<b>4,218</b>	966
<b>Current assets</b>			
Debtors	11	-	365
Cash at bank in hand		<b>791,448</b>	996,972
		<b>791,448</b>	997,337
Creditors: amounts falling due within one year	12	<b>(98,646)</b>	(120,817)
<b>Net current assets</b>		<b>692,802</b>	876,520
<b>Total assets less current liabilities</b>		<b>697,020</b>	877,486
<b>Total net assets</b>		<b>697,020</b>	877,486
<b>Charity funds</b>			
Restricted funds	13	<b>590,692</b>	747,782
Unrestricted funds	13	<b>106,328</b>	129,704
<b>Total funds</b>		<b>697,020</b>	877,486

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

*Mark Beer*

Mark Beer, OBE  
(Chair of Trustees)

*Lucinda Hardwick*

Lucinda Hardwick  
(Trustee)

The notes on pages 31 - 45 form part of these financial statements.



# STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>(203,552)</b>	606,399
<b>Cash flow from investing activities</b>		
Dividends, interests and rents from investments	<b>2,117</b>	1,416
Purchase of tangible fixed assets	<b>(4,089)</b>	(1,287)
<b>Net cash provided by investing activities</b>	<b>(1,972)</b>	129
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	<b>-</b>	-
<b>Change in cash and cash equivalents in the year</b>	<b>(205,524)</b>	606,528
Cash and cash equivalents at the beginning of the year	<b>996,972</b>	390,444
<b>Cash and cash equivalents at the end of the year</b>	<b>791,448</b>	996,972

The notes on pages 31 - 45 form part of these financial statements.

# NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

## 1. GENERAL INFORMATION

---

As set out in the Trustee's report, Global Legal Action Network is an registered charitable incorporated organisation in England & Wales. The principal office of the charity is 57 - 60 Lincoln's Inn Fields, London, WC2A 3LJ.

These financial statements have been prepared in sterling, which is the functional currency of the entity.

The principal objective of the charity is to provide legal advice and action across borders, challenge states and powerful actors involved with human rights violations and systemic injustice.

## 2. ACCOUNTING POLICIES

---

### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Global Legal Action Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. GLAN's Board and Director have examined the financial stability, governance and management, strategic planning, increase funding diversity and effective risk management when making this conclusion. No material uncertainties are known to exist and for this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Donations are included in the Statement of Financial Activities on a receivable basis.

## **2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

## **2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

## **2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment - 25% straight-line

## **2.7 Debtors**

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

## **2.8 Cash at bank and in hand**

Cash at bank and 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.

## **2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

## **2.10 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. This does not include Irish pension.



## 2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## 3. INCOME FROM DONATIONS AND LEGACIES

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	97,340	7,382	<b>104,722</b>	55,919
Grants	837,853	139,000	<b>976,853</b>	1,316,731
	935,193	146,382	<b>1,081,575</b>	1,372,650
<i>Total 2023</i>	<i>1,185,649</i>	<i>187,001</i>	<i>1,372,650</i>	

## 4. INVESTMENT INCOME

	Unrestricted Funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest received	2,117	<b>2,117</b>	1,416

## 5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

### SUMMARY BY FUND TYPE

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total funds 2024 £	Total funds 2023 £
Human Rights Protection	1,083,062	181,096	<b>1,264,158</b>	833,168
<i>Total 2023</i>	<i>754,438</i>	<i>78,730</i>	<i>833,168</i>	

## 6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Human Rights Protection	1,251,078	13,080	<b>1,264,158</b>	833,168
<i>Total 2023</i>	824,936	8,232	833,168	

### ANALYSIS OF DIRECT COSTS

	Total funds 2024 £	Total funds 2023 £
Staff costs	<b>589,789</b>	374,362
Depreciation	<b>837</b>	321
Consultancy costs	<b>268,268</b>	165,332
Legal fees	<b>221,626</b>	186,522
Travel and project costs	<b>98,696</b>	28,781
Office and computer costs	<b>71,862</b>	69,618
<i>Total 2024</i>	<b>1,251,078</b>	824,936

### ANALYSIS OF SUPPORT COSTS

	Human Rights Protection 2024 £	Total funds 2024 £	Total funds 2023 £
Governance costs	13,080	<b>13,080</b>	8,232

## 7. AUDITORS' REMUNERATION

The auditors' remuneration amounts to an auditor fee of £9,000 (2023 - £8,700), and advisory services of £4,080 (2023 - £NIL).

## 8. STAFF COSTS

	2024 £	2023 £
Wages and salaries	<b>531,637</b>	324,106
Social security costs	<b>50,369</b>	45,930
Contribution to defined contribution pension schemes	<b>7,783</b>	4,326
	<b>589,789</b>	374,362

The Charity had not made any redundancy or termination payments during the year.

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Project staff	10	5
Admin staff	2	2
	12	7

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration of GLAN's 5 key management personnel (2023: 5) during the period was £290,103 (2023: £268,025).

## 9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

## 10. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>Cost or valuation</b>	
At 1 April 2023	1,287
Additions	4,089
At 31 March 2024	5,376
<b>Depreciation</b>	
At 1 April 2023	321
Charge for the year	837
At 31 March 2024	1,158
<b>Net book value</b>	
At 31 March 2023	4,218
At 31 March 2022	966

## 11. DEBTORS

	2024 No.	2023 No.
<b>Due within one year</b>		
Other debtors	-	365
	-	365

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 No.	2023 No.
Trade creditors	<b>42,521</b>	11,881
Other taxation and social security	<b>5,605</b>	19,073
Accruals and deferred income	<b>50,520</b>	89,863
	<b>98,646</b>	120,817

Deferred income relates to income received in advance of entitlement.



## 13. STATEMENT OF FUNDS

### STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
General Fund	129,704	148,499	(181,096)	9,221	106,328
<b>Restricted funds</b>					
Anonymous	596	2,686	(3,342)	62	2
Avaaz	279,725	198,659	(377,844)	-	100,540
Challenging Barbudan land grabs	8,724	8,821	(9,646)	-	7,899
Crowdfunding- Climate case	113,963	30,923	(76,633)	-	68,253
Crowdfunding- OSINT <sup>1</sup>	1,870	412	(2,253)	-	29
Crowdfunding - Global Finance, Trade & Supply Chains	-	10,037	(8,400)	-	1,637
Crowdfunding - War & Occupation	-	52,119	(1,740)	-	50,379
Digital Freedom Fund	15,957	-	(23,664)	-	7,707
Evan Cornish Foundation	-	10,000	(4,773)	-	5,227
Foundation to Promote Open Society	-	18	-	-	18
Frederick Mulder Foundation	-	25,000	(5,455)	-	19,545
Institute for Governance & Sustainable Development	24,004	-	(13,998)	-	10,006
Joffe Charitable Trust	5,177	33,000	(27,916)	-	10,261
Lifes2good Foundation	-	219,704	(134,179)	531	86,056
Sadaka	3,770	-	(416)	-	3,354
The Aurora Trust	-	-	(27,309)	-	(27,309)
The Climate Change Collaboration	111,334	176,000	(189,365)	-	97,969
The Department for Women and Gender Equality Canada	-	23,480	-	-	23,480
The Foundation to Promote Open Society	144,715	-	(93,733)	-	50,982
The Freedom Fund	2,329	136,009	(48,665)	-	89,673
The Joseph Rowntree Charitable Trust	1,429	-	(1,429)	-	-
The Sunrise Project	19,871	-	(19,871)	-	-
Trócaire	4,318	-	(3,927)	-	391
United Methodist Church	-	7	-	-	7
We Have the POWER <sup>2</sup>	10,000	-	-	(10,000)	-
World Council of Churches	-	8,318	(8,504)	186	-
	747,782	935,193	(1,083,062)	(9,221)	590,692
<b>Total of funds</b>	<b>877,486</b>	<b>1,083,692</b>	<b>(1,264,158)</b>	<b>-</b>	<b>697,020</b>

We receive restricted funds from charitable trusts, foundations and individuals towards specific areas of our work which fulfil our mission of working with affected communities to pursue innovative legal actions across borders that challenge powerful actors involved in human rights violations and systemic injustice.

These funds span key thematic areas:

### **Environmental and Climate Change**

We received restricted funding to support the development of legal strategies challenging states and powerful actors who are contributing to environmental harms, land grabs and climate change which are subsequently impacting human rights of affected communities. Funders of this thematic focus area include: Avaaz, Climate Case, Climate Change Collaboration, Frederick Mulder Foundation, Institute for Governance & Sustainable Development, Joseph Rowntree Charitable Trust, Lifes2good Foundation, Foundation to Promote Open Society, The Aurora Trust, We Have the Power, The Department for Women and Gender Equality Canada, The Roddick Foundation, World Council of Churches, Sunrise Project & restricted individual donations given through crowdfund campaigns and those received directly.

- 1 The charity split the Challenging Barbudan Land Grabs funding brought forward (a balance of £10,594) to show the split between the funding crowd funded and other funding in the funds. The adjustment is purely presentational.
- 2 The charity received confirmation that a grant received from We Have the Power was unrestricted by the funder in the year ended 31 March 2024 and accordingly the grant has been reclassified to unrestricted funds.

### **War and Occupation**

Restricted funding in this area allows us to develop new evidentiary standards to support international war crime investigations, to challenge the international arms trade and to explore litigation strategies to challenge unlawful occupation in conflict settings. Funders of this thematic focus area include: Foundation to Promote Open Society, Digital Freedom Fund, United Methodist Church, The Freedom Fund, Sadaka & restricted individual donations given through crowdfund campaigns and directly.

### **Global Finance, Trade and Supply Chains**

We receive restricted funds to challenge instances of forced labour in international supply chains. Funders of this thematic focus area include: Evan Cornish Foundation, Trocáire, anonymous funders & restricted individual donations given through crowdfund campaigns and directly.

### **Migration & border violence**

Migrants, asylum seekers and refugees are vulnerable individuals exposed to fundamental abuses of human rights. We received restricted funding to support the development to challenge the many forms of violence against the perpetrators of these violations. Funders of this thematic focus area include: Challenging Barbudan land grabs.

### **Central Services**

We receive funding restricted for non-legal staff to develop our internal communications and administrative capacity. Funders in this area include: Joffe Charitable Trust.

## STATEMENT OF FUNDS – PRIOR YEAR

	<i>Balance at 1 April 2022</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Balance at 31 March 2023</i> £
<b>Unrestricted funds</b>				
General Fund	20,017	188,417	(78,730)	129,704
<b>Restricted funds</b>				
Anonymous	-	53,739	(53,143)	596
Avaaz	78,228	520,027	(318,530)	279,725
Challenging Barbudian land grabs	95,688	18,275	-	113,963
Crowdfunding	-	13,310	(2,716)	10,594
Crowdfunding – Global Finance, Trade & Supply Chains	799	25,753	(10,595)	15,957
Crowdfunding – War & Occupation	-	5,000	(5,000)	-
Digital Freedom Fund	14,956	-	(14,956)	-
Evan Cornish Foundation	28,359	45,689	(50,044)	24,004
Foundation to Promote Open Society	685	30,000	(25,508)	5,177
Frederick Mulder Foundation	388	-	(388)	-
Institute for Governance & Sustainable Development	-	22,926	(19,156)	3,770
Joffe Charitable Trust	30,000	170,000	(88,666)	111,334
Lifes2good Foundation	-	176,557	(31,842)	144,715
Sadaka	8,908	68,055	(74,634)	2,329
The Aurora Trust	21,103	-	(19,674)	1,429
The Climate Change Collaboration	33,615	-	(33,615)	-
The Department for Women and Gender Equality Canada	-	22,000	(2,129)	19,871
The Foundation to Promote Open Society	1,706	4,318	(1,706)	4,318
The Freedom Fund	2,136	-	(2,136)	-
The Joseph Rowntree Charitable Trust	-	10,000	-	10,000
	316,571	1,185,649	(754,438)	747,782
<b>Total of funds</b>	<b>336,588</b>	<b>1,374,066</b>	<b>(833,168)</b>	<b>877,486</b>

## 14. STATEMENT OF FUNDS

### SUMMARY OF FUNDS – CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
General Fund	129,704	148,499	(181,096)	9,221	106,328
Restricted funds	747,782	935,193	(1,083,062)	(9,221)	590,692
	877,486	1,083,692	(1,264,158)	-	697,020

### SUMMARY OF FUNDS – PRIOR YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General Fund	20,017	188,417	(78,730)	129,704
Restricted funds	316,571	1,185,649	(754,438)	747,782
	336,588	1,374,066	(833,168)	877,486

## 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	4,218	4,218
Current assets	672,730	118,718	791,448
Creditors due within one year	(82,038)	(16,608)	(98,646)
<b>Total</b>	590,692	106,328	697,020

### ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	966	966
Current assets	838,616	158,721	997,337
Creditors due within one year	(90,834)	(29,983)	(120,817)
<b>Total</b>	747,782	129,704	877,486

## 16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>(180,466)</b>	540,898
<b>Adjustments for</b>		
Depreciation charges	<b>837</b>	321
Dividends, interests and rents from investments	<b>(2,117)</b>	(1,416)
Decrease in debtors	<b>365</b>	44,630
Increase/(decrease) in creditors	<b>(22,171)</b>	21,966
<b>Net cash provided by/(used in) operating activities</b>	<b>(203,552)</b>	606,399

## 17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	<b>791,448</b>	996,972
<b>Total cash and cash equivalents</b>	<b>791,448</b>	996,972

## 18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	<b>996,972</b>	<b>(205,524)</b>	<b>791,448</b>
	<b>996,972</b>	<b>(205,524)</b>	<b>791,448</b>

## 19. CONTINGENT LIABILITIES

There is the possibility that legal costs could be claimed from the charity in the event of an unsuccessful legal challenge. This risk is listed on the risk register, and discussed in board meetings. At the date of these financial statements trustees are not aware of any likely material losses derived from adverse costs.



## **20. PENSION COMMITMENTS**

---

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £7,783 (2023: £4,326). There were no amounts relating to pension within creditors in the current or prior year.

## **21. RELATED PARTY TRANSACTIONS**

---

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.

