



ARTICLE 19

Report and Financial Statements

31 December 2022

Company number: 2097222

Charity number: 327421

ARTICLE 19

Abbreviations

For the year ended 31 December 2022

Abbreviations

AI	artificial intelligence
AtI	access to information
CSO	civil society organisation
DMA	Digital Markets Act
DNS	Domain Name System
FGPC	Finance and General Purposes Committee
FoE	freedom of expression
GxR	<i>Global Expression Report</i>
HR	human resources
HRD	human rights defender
HRIA	human rights impact assessments
LGBTQI+	lesbian, gay, bisexual, transgender, queer, and intersex
MENA	Middle East and North Africa
MIL	media and information literacy
MoU	memorandum of understanding
NSG	Noncommercial Stakeholder Group
OHCHR	Office of the High Commission of Human Rights
SLAPPs	strategic lawsuits against public participation
SORP	Statement of Recommended Practice
UNESCO	UN Educational, Scientific and Cultural Organization
UNHRC	UN Human Rights Commission

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Report of the trustees

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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 (SORP) applicable to charities preparing their accounts in accordance with Financial Reporting Standard (FRS) 102.

Statement of charitable objectives

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

ARTICLE 19's objectives are to educate the public and protect freedom of expression, 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 controls measures. Any improvements identified are included in the MoUs and ARTICLE 19 aims to provide organisations with capacity building in those areas, as needed. ARTICLE 19 requires partners to be fully accountable to ARTICLE 19 for their income and expenditure transactions as part of their financial management.

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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 freedom of expression 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.
- **Propel** change by sparking innovation in the global freedom of expression movement through our research, campaigns, and advocacy.

Global Objectives and Activities

Under the auspices of our charitable objects, and following the end of our six-year strategy (*The Expression Agenda*), ARTICLE 19 developed a new strategy called *The Power of Our Voices* which covers the period 2022–25. The new strategy was approved by our International Board in December 2021. This report of the Trustees covers the activities of the organisation during the first year of the strategy.

Since 2018, ARTICLE 19's *Global Expression Report (GxR)* has examined trends in our right to freedom of expression and information – globally, regionally, and nationally. The report is unique in that it provides a concrete measure and quantifiable perspective on expression: from posting online to protesting, investigating, and accessing the information needed to keep leaders accountable. Through the *GxR* metric we have been able to track freedom of expression across 161 countries, using 25 indicators, to create a score between 0 and 100 for every country. This score places each country in an expression category: Open, Less Restricted, Restricted, Highly Restricted, or Crisis. The [Global Expression Report 2022](#) found that worldwide:

- 80% of us have less freedom of expression than we had a decade ago. That's more than 6 billion people in more than 80 countries.
- Only 13% of people now live in Open countries – fewer than at any time this century so far.
- In the last year, the number of people who experienced declines in their freedom of expression (363 million) was more than twice the number who experienced advances (165 million).

For the next four years the organisation is working to achieve impact across four global objectives, three of which are programmatic and the fourth concerns operational change. These objectives have been set in response to our strategic assessment of the external world, where we see a global inflection point where attacks on freedom of expression are driving a decline in democracy and human rights. While youth-led movements have opened more avenues for expression, it remains the case that those people in the most vulnerable contexts experience the greatest exclusion. That is why diversity, equality, and inclusion are at the heart of our strategy – indeed, they are the lens through which we see freedom of expression.

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What follows is a high-level summary of the objectives:

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, LGBTQI+ people, and activists from the Global South. With these partners, we will work to define a new internet era – one that respects our freedom of expression and reflects the diversity of human experience.

We will:

- **counter disinformation** and improve media literacy
- **challenge mass surveillance** and demand a ban on biometrics
- **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, and political dissidents, women, indigenous and racialised people, migrants, religious and ethnic minorities, and LGBTQI+ communities and diaspora
- **infomediaries:** journalists, social communicators, whistleblowers, media workers, and independent and community media outlets – particularly those reporting on corruption, human rights, and the environment
- **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 analysis, policies, and standards to protect freedom of expression around the world. Wherever decisions affecting people's lives are made – whether at the international, regional, or national level – we will advocate to make sure their voices are heard. We will develop policies on new areas impacting freedom of expression, including:

- infrastructure;
- pluralism and diversity online;
- state propaganda; and
- disinformation.

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

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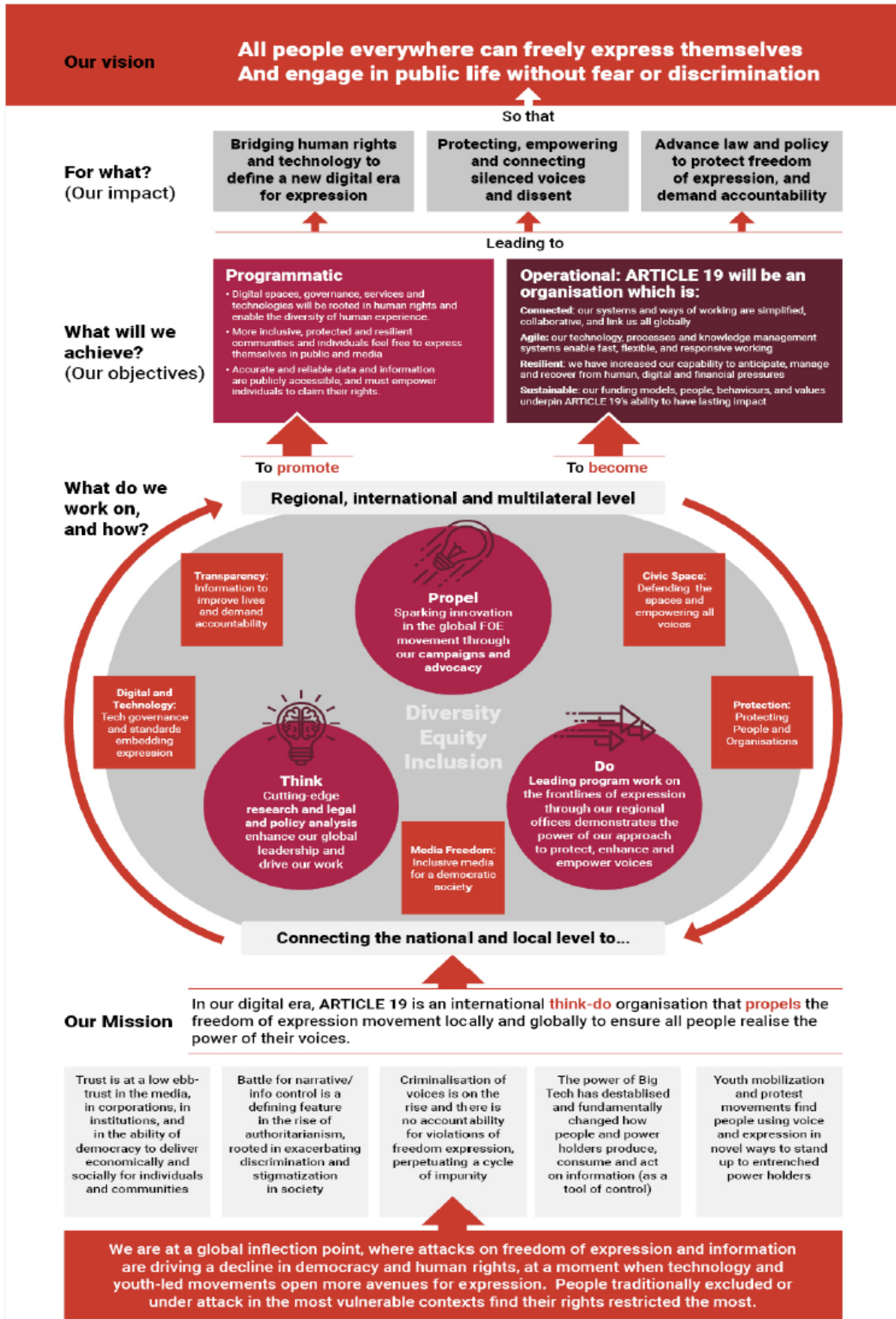
tailor national solutions.

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.
- **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.

A schematic of our theory of change can be seen below, and our strategy document is available as a PDF download [here](#).



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Achievements and performance against objectives

Despite the crises the world faced in 2022, ARTICLE 19 made significant strides towards achieving the objectives set out in the new strategy. Teams across the organisation showed outstanding resilience, creativity, and tenacity in pushing back against authoritarianism, speaking up for free expression, and stepping up as leaders of the global freedom of expression movement:

- In just the first few months of the protests in Iran following the death of Mahsa (Jhina) Amini, we immediately acted to protect the data and privacy of over 500 arrestees, ensuring they stayed safe and could stay in touch with loved ones.
- During the turbulent election season in Brazil, ARTICLE 19 helped to maintain voters' confidence in the electoral process, and more people registered to vote than in any other election in the country's history.
- In Europe, our years of advocacy contributed to a new Digital Markets Act that will help rebalance power in digital markets and end many of Big Tech's harmful practices, as well as a new initiative to address the increasing prevalence of legal harassment against journalists (strategic lawsuits against public participation, or SLAPPs).

Below, we provide highlights of our international and regional offices' impact against each of our strategic goals and outcomes. Full details of ARTICLE 19's achievements in 2022 can be found in our [Annual Report](#). We continue to manage our performance against the Global Objectives. Our work is both challenging and complex, and we try to articulate the key wins in the sections below, along with the challenges we have met and seen.

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

Sub goal 1.1 concerns improving the resilience of digital spaces, services, and technologies against blocking, filtering, and throttling freedom of expression and access to information.

At the international level we:

- Continued to participate and lead work at the Internet Corporation for Assigned Names and Numbers (ICANN), ensured ARTICLE 19 was able to successfully influence policy and position concerning the Domain Name System (DNS) thereby continuing to ensure rights respecting choices are embedded in the solutions of key working groups.
- And at the UN, ARTICLE 19 continued to raise instances of internet shutdowns, blocking, filtering, and throttling, for example in the context [of Myanmar](#). Following our intensive joint advocacy with Hong Kong Watch, the UN Human Rights Committee also recommended that Hong Kong repeal its damaging National Security Law in its entirety: a recommendation we strongly pushed for.

At the regional level our teams in:

- Bangladesh, continued to advocate against the Digital Security Act of 2018, which has been widely misused to restrict press freedom and harass journalists. In early 2022, immediately after we submitted a legal analysis of the Act to the UN representative in Bangladesh, a government minister publicly recognised that the Act was being abused and announced that a committee would be formed to investigate it.

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- Kenya [successfully advocated](#) for parliament to withdraw damaging amendments to the Copyright Act in their entirety.
- Southeast Asia teams contributed to the successful delay, postponement, or repeal of restrictive cybercrime laws in Cambodia, Myanmar, and the Philippines.

Sub goal 1.2 concerns the safeguarding of digital spaces to protect people and communities, with a focus on those that have been systematically discriminated against.

At the international level:

- ARTICLE 19 has been setting the agenda on this issue. In 2022, we gave evidence to the European Parliament on the need to prohibit emotion recognition technology under the EU Artificial Intelligence Act. We provided members of the Greens/European Free Alliance party with ethical, technical, legal, and scientific arguments for banning this technology and assuaged their concerns about legitimate use cases (including medical cases). This led to the EU committees voting to ban the use of emotion recognition in May this year.

At the regional level our teams in:

- Brazil: In May 2022, a judge in São Paulo ruled that the city's metro – which over 4 million people use every day – must stop using facial recognition technology. This ruling was a victory for ARTICLE 19; we had launched a lawsuit and coordinated a civil society campaign against the use of the technology. However, in November 2022, following an organised resistance to the judgment by supporters of Jair Bolsonaro, Governor Rodrigo Garcia inaugurated a facial recognition system on the metro anyway. As this shows, human rights gains are often one step forward, two steps back.
- South Korea: Back in 2016, ARTICLE 19 partner the Open Net Foundation revealed that telecommunications companies in South Korea were undertaking mass surveillance and began legal proceedings to challenge them. We submitted an amicus brief in the case, criticising the failure of the Telecommunications Business Act to protect the freedom of expression and privacy of people in South Korea. On 21 July 2022, South Korea's Constitutional Court ruled, in line with our recommendations, that the law must be amended to make user notification mandatory before the end of 2023.
- Working on Iran: For two years, the Islamic Republic of Iran has attempted to pass a draconian 'User Protection Bill' to further throttle people's access to the internet across the country. ARTICLE 19 led a coalition of over 50 human rights organisations in a high-profile campaign against the bill, which attracted widespread media attention – even in state-affiliated Iranian media – and millions of viewers. In 2022, our campaigning contributed to the bill being side-lined in Parliament.

Sub goal 1.3 concerns the creation of inclusive digital spaces and the provision of meaningful choices to the people and communities in vulnerable contexts or who are systematically discriminated against.

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At the international level we:

- secured resolutions on connectivity at the International Telecommunications Union (ITU) that acknowledged – for the first time – the importance of complementary access solutions. This was a significant achievement because dominant providers often see small community providers as rogue operators. ARTICLE 19 had to demonstrate that profit cannot be the only motive for connecting people and communities in rural, remote, and vulnerable contexts to the internet.
- worked with community implementers to establish their needs and priorities, and how we can best support them – locally, regionally, and internationally. The result of this process was a new approach, Local to Global – and Back, which will guide our Digital team's work over the next four years. As part of this work, we held workshops in Mexico, Brazil, Eastern Africa, and Asia-Pacific for local civil society organisations (CSOs), building their capacity to engage with infrastructure providers.

At the regional level our teams in:

- Kenya became the first CSO to ever participate in a meeting of the Africa Top Level Domains Organization, where we secured a commitment from the Kenya NIC – the internet registry for the .ke and .africa domains – to conduct human rights impact assessments of their operations and policies. This was a crucial first step towards normalising the consideration of human rights among not only global but also regional and local internet infrastructure providers.
- MENA published [new research](#) revealing how evidence illegally scraped from LGBTQI+ people's digital devices enables law enforcement in Egypt, Lebanon, and Tunisia to identify, harass, and prosecute them. ARTICLE 19 used the report in our advocacy throughout 2022. Published in March 2022 one of the results included WhatsApp – which 100% of research participants reported law enforcement using as a source of evidence – introduced new safety features to protect LGBTQI+ people. We also worked with Grindr, Google, Meta, and Microsoft to encourage broader adoption of harm-reduction measures and look forward to continuing this work in 2023.
- Working on Iran and specifically on Islamic Republic of Iran's new tactics of digital repression (preventing people in the country from accessing foreign platforms), we worked with Meta throughout 2022 on solutions that would enable access to Instagram and WhatsApp, the country's most popular platforms. Based on our recommendations and advocacy, Instagram Lite – a new, smaller version of Instagram that requires less bandwidth and evades the regime's censorship – was launched in February 2022 and remained in the top ten downloads in the Android app store in Iran for 10 weeks. WhatsApp also announced it would enable access to its platform via proxy servers so that people in Iran can bypass shutdowns. ARTICLE 19's advocacy throughout 2022 was instrumental to this decision, which was launched in January 2023 to widespread media coverage (including in the BBC, *The Washington Post*, and Wired).

Sub goal 1.4: concerns the need for transparent digital content moderation based on international standards of freedom of expression:

At the international level:

- ARTICLE 19's efforts to ensure that social media platforms, and governments do not restrict users' rights continued apace in 2022, as did our calls for regulators to tame the excessive power of the few huge companies that own the platforms. We advanced [our policy positions](#) in our responses to proposals from Australia, the UK, and UNESCO and worked with stakeholders to share our ideas throughout the year. And there are promising signs that the seeds we have sown are taking root, as in the EU's Digital Markets Act (see below).

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- In 2022, as part of our [#SocialMedia4Peace project](#), ARTICLE 19 launched new research investigating content moderation on major platforms in three post-conflict countries: Bosnia and Herzegovina, Indonesia, and Kenya. Our research found that social media companies do not listen to local communities and fail to consider local context, which can increase polarisation and the risk of violence. ARTICLE 19 proposed a solution: local coalitions on freedom of expression and content moderation. We are now working to establish these coalitions on the ground. ARTICLE 19 staff were interviewed about #SocialMedia4Peace on the '[Tech Policy Press](#)' podcast, expanding our reach and testifying to the interest our research generated.

At the regional level our teams in:

- Europe worked on the Digital Markets Act (DMA) and Digital Services Act in 2022 adopted by The European Union. These two landmark laws that (if properly enforced) will help to rebalance power in digital markets, increase consumer protection and choice, and end many of Big Tech's harmful practices. ARTICLE 19 played a lead role in advocacy around the DMA, resulting in the final Act reflecting many of our recommendations. We are now focused on ensuring it is effectively enforced, as well as on platform-regulation measures in other regions, e.g. Latin America.
- Working on Iran ARTICLE 19 [exposed](#) the growing problem of platforms removing content relating to protests in Iran, in 2021. We found hundreds of instances of Meta censoring the phrase 'marg bar Khamenei' ('death to Khamenei', Iran's Supreme Leader), including removing content that provided crucial documentation of gross human rights violations. We argued that, given the context, the phrase should not be considered incitement to violence but protected as free expression. In 2022, as a result of our advocacy, Meta's Oversight Board [ruled](#) to allow users of its platforms to post content featuring the phrase.

Sub goal 1.5: concerns accountable digital oversight mechanisms that are transparent, accountable, inclusive, and respectful of human rights.

At the international level: ARTICLE 19's Digital team secured a commitment from the NSG to implement a Human Rights Impact Assessment (HRIA) of their organisational processes. They completed a first draft of their HRIA in December. An HRIA is a process that seeks to understand any adverse effects a business might have on human rights and provide recommendations to address these. It can be a long process to get an agreement to conduct an assessment, and it takes a year or more to conduct one.

A key challenge under this work is lack of funding: while we had plans for projects, they did not receive funding. Additionally, an HRIA takes over a year to complete.

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

Sub goal 2.1: concerns enabling an inclusive and safe environment where communities, civil society, and individuals are mobilised to strengthen international standards and their implementation in national legislation and policies, in particular related to civic space, media freedom, and protection.

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At the international level:

- In 2022, 35 international standards and national laws and policies adopted ARTICLE 19's policy positions and recommendations to create an inclusive and safe environment for civil societies around the world.
- A major success in 2022 was the adoption of a new resolution on the safety of journalists at the UN Human Rights Council. ARTICLE 19 worked closely with core group members to ensure that several new and emerging issues were addressed in the text. As a result, the final resolution included the [majority of ARTICLE 19's recommendations](#) – and, crucially, it became the first UN resolution to address SLAPPs (lawsuits brought by powerful politicians and wealthy businesspeople to harass or silence journalists who expose their wrongdoings). It also included strong new language on protests, defamation, investigating attacks against journalists, and other key issues.

At the regional level our teams in:

- Europe: published [research](#) investigating SLAPPs across Europe. With our partners, we successfully used this research to advocate for an EU-wide directive. In April, the European Commission introduced an [anti-SLAPP initiative](#) that included the core recommendations we had advocated for.
- Bangladesh saw progress on the murder of two leading journalists in 2012. In 2022 ARTICLE 19 submitted this case to the UN Special Procedures resulting in five UN Special Rapporteurs released a [statement](#) demanding immediate investigation, justice, accountability, and an end to impunity. This attracted significant media coverage in Bangladesh, helping to keep the issue in the public eye. We also used this experience to develop and publish [new guidelines](#) on how journalists, rights defenders, and CSOs can similarly engage with these UN experts in their advocacy.

Sub goal 2.2: concerning improved and stronger capacity for protection of CSOs, media, lawyers, journalists, communicators, and HRDs.

At the international level: we launched a new project, [Equally Safe](#), to help civil society, journalists, researchers, and policymakers adopt an intersectional feminist approach for the benefit of the most marginalised women journalists. The project included [new global research](#); six country case studies from Latin America and South Asia; [three practical guidelines](#) to help CSOs take an intersectional feminist approach in their work; and a [guide](#) on states' obligations to protect women journalists. A European Parliament [report](#) recommended that EU institutions implement our approach, and our research findings were reflected in a [document](#) that will inform the implementation of the UN Plan of Action on the Safety of Journalists.

At the regional level our teams provided some sort of support (emergency, legal, mental, and/or equipment) 228 times to those who needed protection assistance. One example from Senegal is Pape Ale Niang, one of a number of investigative journalists who was [imprisoned](#) for criticising the government. He published an article on judicial proceedings against the main opposition leader and was arrested on 'false information' charges in early November.

ARTICLE 19 West Africa provided research and analysis on how this misuse of disinformation legislation threatens FoE in Senegal. Additionally, the team presented a detailed [memorandum](#) to diplomatic

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representatives in Senegal and at a press conference. This resulted in Pape being released (along with two other HRDs who were also detained for 'broadcasting false news'). However, they remain under judicial control. This collaboration between ARTICLE 19 West Africa and other CSOs has shown that they can push back against the state, which will hopefully help to prevent further arrests.

Sub goal 2.3: concerns claiming the space for expression for communities, CSOs and individuals, who face systemic discrimination.

At the international level:

- ARTICLE 19 participated in five global networks on the safety of journalists to reinforce coordination and collaboration and to leverage the work of civil society globally continuing to ensure we remain a vital voice in decision making bodies and influence change
- In September 2022, the UN Human Rights Council adopted a new resolution creating a UN Special Rapporteur on Russia. Along with other civil society colleagues, ARTICLE 19 had been pushing for this continuously, including through public statements and taking part in the negotiations on the resolution. This is the first time that a human rights monitoring mechanism has been created for one of the permanent members of the UN Security Council, and is a step towards empowering civil society in Russia to speak up against violations of FoE at the international level.

At the regional level our teams in Southeast Asia trained 126 people on FoE issues including a training session on FoE and countering hate speech at a university in Malaysia. This challenged participants' perspectives and resulted in a multiplier effect, with students creating content to spread the message among their peers. One commented: 'Overall, this training and the entire process of educating myself within the campus has most definitely given me a greater sense of understanding towards the realities that beset the world. However, it has also given me a great sense of hope in seeing that there are people who care and want to make a change.'

Sub goal 2.4: Increased knowledge of freedom of expression and media freedom, through media and information literacy (MIL),

At the international level: In July 2022, the UN Human Rights Council adopted a new [resolution on freedom of opinion and expression](#) which had a theme of digital, media, and information literacy. ARTICLE 19 worked with the core group from the early stages to make sure it was in line with the organisation's principles on these issues. The resolution includes new guidance on digital, media, and information literacy, including acknowledging that these skills are important in supporting the enjoyment of the right to FoE, countering disinformation, and bridging digital divides.

At the regional level our team in Tunisia trained 46 people including local association representatives active in defending women's rights. This focused on promoting digital literacy to fight against gender-based violence. Two groups that benefited from this training passed their knowledge on to their communities in Kasserine and Jendouba by conducting their own training sessions. This work was complemented by a campaign that focused on the impact of gender-based violence in the media in the age of digitalisation and the promotion of regional statements to protect female HRDs in the MENA region.

Sub goal 2.5: concerns improving access to justice and accountability to address impunity on crimes against freedom of expression.

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At the international level: Beyond specific cases, a lot of campaign work was done regarding SLAPPs. For example, we published reports on SLAPPs against journalists in [Europe](#) and specific country reports on [Malta](#), [Spain](#), and [Serbia](#). This work, alongside coordinating events such as the online panel “ formed part of ARTICLE 19’s advocacy, which contributed to the adoption of an [EU anti-SLAPPs initiative](#).

At the regional level, in Mexico, our Central American office has been working with independent Mayan journalist Edwin Canché for eight years. In 2014, Edwin was arbitrarily detained and tortured at the orders of the Mayor of Seyé Municipality in Mexico, due to a case he was covering. The ARTICLE 19 regional office has supported Canché and his legal team, filing complaints with the government. This year, Canché finally received [compensation and a public apology](#), but it has been a long process to reach this point.

One of the challenges under sub-goal 2.5 is trying to demonstrate the scope of the work conducted by the organisation. It is always a key priority, but with individual cases often taking years to show any results, demonstrating impact is not straightforward.

Sub goal 2.6: concerns strengthening right to protest (flagship protest campaign):

At the international level: ARTICLE 19’s [flagship Protest Campaign](#) seeks to end stigma and discrimination against protests and protesters. The evidence-based campaign is building on recommendations from human rights research conducted in [Thailand](#), [Mexico](#), [Kenya](#), and [the US](#). With trends and patterns summarised in our [flagship report](#) on protest. This research will be used to inform the campaign as it moves forward and will focus on changing national laws, working with the media, and improving the practices of the police during protests.

We continue to work closely with our regional offices to implement recommendations from the research. On 8 July 2022, the UNHRC passed a strong new resolution on peaceful protest that addresses new risks to protesters worldwide, including biometric surveillance. ARTICLE 19 played a crucial advocacy role in the negotiations, and the final resolution reflected many of our recommendations. We are now urging all States to fully implement it.

At the regional level our teams in:

- Kenya has seen positive steps taken on the campaign in Kenya, including building a relationship with the Kenya Law Human Rights Committee to amend the Public Order Act and Penal Code in line with the Kenyan Constitution.
- Thailand: On 4 January 2022, the Thai Cabinet approved in principle a new law that would have enabled authorities to shut down any non-profit organisation if they affected ‘the happy, normal existence of other persons’, infringed on ‘public order’ or ‘people’s good morals’, or ‘cause[d] divisions within society’. ARTICLE 19 played a key role in advocacy against the bill, and it was finally dropped in 2022. But this was just one of a raft of attempts to crush civil society – not least protesters. That is why we launched #FreeToProtest in Thailand in 2022.

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

Sub goal 3.1: concerns access to information in legal structures

At the international level: The focus is on working with multinational organisations like UNESCO and the Office of the High Commission of Human Rights (OHCHR) to include best practices on the right to

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information in their materials and publications. An example of this from 2022 is that in their report on [freedom of opinion and expression](#), OHCHR included references to ARTICLE 19's publications.

ARTICLE 19 also gave legal input to help develop the curriculum of UNESCO's new [Massive Open Online Course on Access to Information laws and Policies](#).

The team also submitted a [comment](#) to the UNESCO public consultation for Right to Know Day prior to the adoption of [the Tashkent Declaration on Universal Access to Information](#) on International Day for Universal Access to Information.

At the regional level

- work under this outcome has largely involved engaging in international events. For example, in Africa, ARTICLE 19 participated in the 73rd Session of the African Commission of Human and Peoples' Rights, delivered an oral statement on the situation of FoE and freedom of information in East Africa, and facilitated side events with civil society partners and other stakeholders. Additionally, we participated in the 2022 Open Government Partnership Africa and the Middle East Regional Meeting, where we made submissions on making governments more transparent, accountable, and responsive to citizens.
- In Kenya: ARTICLE 19 was identified as a key producer and supplier of citizen-generated data on SDG 16 through the *Global Expression Report (GxR)*. The *GxR* was appraised against the quality criteria for validating citizen-generated data for consideration to be used in official reporting on the status of FoE and information in Kenya.
- Also in Africa ARTICLE 19 signed an MoU with the Centre for Human Rights of the University of Pretoria to assess state compliance with the '[Guidelines on Atl and Elections in Africa that the African Commission on Human and Peoples' Rights](#)' adopted during its 61st Ordinary Session in November 2017. Additionally, an oral statement was delivered at the 71st Session of the African Commission on Human and Peoples' Rights on the situation of freedom of expression, access to information, and freedom of assembly in Eastern Africa. The statement presented data on the status of these rights in the region. In response, the Special Rapporteur on FoE and access to information acknowledged our submissions and stated that they will be taken on board in pursuit of further engagements.
- In Mexico, in July, ARTICLE 19 published the second edition of its National Evaluation of the Right to Information Guarantor Institutions, which analysed the performance of 33 bodies whose remit is to guarantee the right to information. Some of the recommendations in our report have already been adopted. For example, the Plenary of Zacatecas state accepted our recommendations to discard its ban on anonymous information requests.

Sub goal 3.2: concerning improving transparency and access to information in digital spaces:

At the international level ARTICLE 19 continued to advocate directly with social media companies and regulators to increase the transparency of platforms with respect to decision-making around content moderation.

At the regional level our teams in

- Europe saw good results in the EU Digital Services Act, which contains a range of transparency obligations. The European Commission also opened public consultation to improve the draft

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- Implementing Regulation for the Open Data Directive, which was an opportunity for us to push for beneficial ownership transparency and open registers.
- Senegal trained 140 people with the main focus on implementing the Open Government Partnerships National Action Plan. Those trained included journalists, CSOs, and HRDs. Unfortunately, the government rejected the Access to Information (AtI) Law that was part of the National Action Plan. Therefore, ARTICLE 19 has stepped up its institutional advocacy, including holding a meeting with the President of the National Assembly of Senegal to inform the state of the importance AtI holds in relation to democracy and human rights protection.

Sub-goal 3.3: concerns improving access to information and public participation related to the environment, particularly for those directly impacted by development projects, extractive industries, etc.

At the international level: advocacy in this area included participating in working groups and CSOs meetings leading up to Stockholm+50 and the Aarhus special Meeting of Parties. Both of these had positive outcomes, with the Stockholm+50's [outcome document](#) containing actionable recommendations including recognition of the right to a clean, healthy and sustainable environment and references to transparent procurement practices, and the [Aarhus convention leading to the creation of the first special rapporteur on environmental HRDs](#).

At the regional level our team in Mexico grew their Proactive Transparency Programme in 2022. As part of this programme, the office published two key reports, including [The importance of the right to information in disaster contexts: The case of Hurricane Eta in Chiapas](#). The main objective of this report is to make visible the lack of the right to information in preventing, attending to or mitigating the impact of Hurricane Eta on the Zoque communities of northern Chiapas, which are currently internally displaced.

The team also trained 309 people during six workshops in Chiapas, Yucatán, and Oaxaca on the right to information about social programmes. This led to participants making 16 information requests to their local government.

The team also launched the second edition of the campaign '[Nosotras con la información: Campaign for the right to information, a key right for the exercise of the rights of indigenous women, their peoples and communities](#)', which seeks to enable indigenous women to access information in order to exercise their rights through animated videos and capsules in three indigenous languages: Ch'ol in its Tila variant, Yucatec Maya, and Zapotec Xhidza.

Sub goal 3.4: Journalists, lawyers, judges, and civil society actors have the skills and knowledge to request information and exercise a watchdog role over government:

This work is carried out almost entirely at the regional level. Our teams in: MENA: (Morocco, Algeria, and Tunisia) aimed to strengthen journalists' knowledge and capacities to promote FoE and information in their journalistic content by training 45 journalists. Additionally, 70 Tunisian lawyers were trained on the role of lawyers in promoting the protection of FoE in light of international standards and on the national legal framework relating to FoE. Results from trainings tend to be longer term. We have some interesting insights from this work which will be reported on in our next report.

Sub goal 3.5: concerns tackling misinformation and disinformation by ensuring that the protection of FoE, online and offline, is integrated as a priority in global discussions initiatives to tackle the problem

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

At the international level: ARTICLE 19 provided inputs to the UN Special Rapporteur on FoE's report on [Disinformation and FoE during armed conflicts](#). Further to this, in April 2022, the UN Human Rights Council consensually adopted a new resolution on disinformation. This followed a heavy advocacy campaign to ensure the resolution was in line with ARTICLE 19's policy position. The [resolution](#) contained many direct language suggestions, including rejecting measures that rely on censorship and instead reaffirming the 'essential role' that the right to FoE and the freedom to seek, receive, and impart information play in countering disinformation.

At the regional level

- *our team working on Myanmar* were able to carry out important work in some extremely challenging environments. Under the FCDO PROTECT project, training was conducted on how to identify disinformation from the military.
- In Brazil in March 2022, we launched the campaign #CompartilheInformação #CompartilheDemocracia (#TogetherForInformation #TogetherForDemocracy), for which we supported a coalition of communicators to disseminate reliable electoral information. The coalition has around 100 members – including three in the deepest Amazon – and still works to tackle disinformation locally.
- Nationally, to challenge Bolsonaro's false claims that voting technologies are unreliable, we campaigned for young people (aged 16–18) to register and vote; published new research; joined the Electoral Transparency Observatory (where we worked with the highest courts in Brazil); took CSOs to the electoral technology room to show them the technology was trustworthy; joined a delegation to the US Congress to highlight Bolsonaro's threats to the electoral process; worked with artists to expose Bolsonaro's censorship; and shared daily videos correcting Bolsonaro's disinformation.
- We were able to maintain voters' confidence in the voting technology – and more people registered to vote in these elections than in any other in Brazil's history.
- In South America, having amassed the above expertise in Brazil, we are now analysing voting technology in other countries in the region where elections are looming, including Argentina, Ecuador, and Paraguay.

Sub goal 3.6: Concerning bringing international and national legislative and regulatory frameworks that impact media freedom in line with international standards on freedom of expression.

NOTE - This outcome was created to capture any work being done on media freedom that did not directly fit within one of the above outcomes. However, this proved unnecessary and all work on media freedom fit under the existing outcomes above; as such it will be removed for 2023.

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

Sub goal 4.1: Connected: Our communication systems, structures, and ways of working are simplified, enabling us to collaborate easily, professionally, and creatively both externally and internally, across and inside borders, functions, and teams.

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Report of the trustees

For the year ended 31 December 2022

At the international level developing ways to collaborate better physically has involved leasing a new office space in London for the international team, with flexible desk space and meeting rooms enabling effective hybrid working.

Virtually, ARTICLE 19's online learning space continues to be expanded, with new online training modules uploaded on a range of topics.

Alongside regular direct communication with peers in the sector, ARTICLE 19 continues to grow its reach and reputation through new forms of external communication. For example, in 2022 we launched a new podcast, '[Silenced](#)', which tells the stories of journalists and activists around the world whose governments attempt to rein them in and cover up the truth. The podcast came second in the [Society of Editors Podcast of the Year awards](#).

Sub goal 4.2: Agile: Our technology, processes, and knowledge management systems are being used efficiently to enable faster, more flexible, and more effective working.

Across international and regional entities central to this outcome is replacing the organisation's internal reporting system, AIMS. Over the course of 2022, we conducted an analysis of potential replacements, leading to the selection of SharePoint. We decommissioned AIMS and began work on commissioning the setup of a Microsoft-based platform and piloting how this will improve our knowledge management and sharing across our other digital platforms.

Sub goal 4.3: Resilient: Humanly, digitally, and financially we have increased our capability to anticipate threats to the organisation and are better placed to manage and recover from the impacts of sudden shocks from those threats.

Across international and regional entities, a key risk in this area was identified as the organisation's exposure to viral and malicious digital attacks, especially through current email systems. To mitigate this, the best option identified was to sign a contract with an F-secure provider (an antivirus endpoint detection and protection platform) to have 24/7 detection and response. Training for all staff on this process has begun and is being rolled out across the organisation. An Information Security Management Systems review across all ARTICLE 19 platforms and offices was begun in the last quarter of 2022.

Sub goal 4.4: Sustainable: Our funding and financial costing models, infrastructure, people, and organisational values and behaviours underpin ARTICLE 19's long-term stability and enhance its ability to have future impact.

To ensure the organisation is able to deliver this, a series of trainings has been conducted, including a fundraising training session for the staff in West Africa, and training on democracy, human rights and labour compliance from the projects and finance teams to a range of finance and programme staff, both of which will be rolled out more widely across the organisation. This has started to have an impact, with the organisation establishing relationships with new donors to spread the financial risk.

The organisation is forming an Innovation Hub: a space to gather new ideas so ARTICLE 19 will be a thought leader in the human rights space, with an acting rather than reacting mindset.

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.

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Report of the trustees

For the year ended 31 December 2022

Looking ahead

We will continue to make progress against the objectives set out above, and we aim to report against these in a more systematic way next year. The following observations direct our efforts for the next year, and we will specifically report on these areas:

1. Based on our learnings in the first year of our new strategy, we will continue to invest in our offices' ability to make a significant impact on the digital policy and governance decisions that are impacting on or will direct the future of freedom of expression. This work will cover areas such as connectivity, datafication, and surveillance.
2. The advent of interest in generative AI combined with continued rising authoritarianism will see the future of a free and open internet in the balance. We will work on responses to this threat and look at mediating routes to protect information integrity.
3. The illegal war in Ukraine has highlighted the need to develop a robust response to foreign manipulation of information and propaganda for war that is rooted in international human rights law. This will be a major focus of our policy development in 2023 and beyond.
4. The work on a feminist approach to the safety of journalists will continue to grow and be embedded in international processes to change the way that organisations and governments approach this vital area of work, especially as attacks against journalists and HRDs continue unabated.
5. ARTICLE 19 has also developed a strong voice in the current debates in the UN around counter-terrorism and cybercrime, which position us at the forefront of difficult issues to address in the multilateral system.
6. ARTICLE 19 will continue to invest in our own organisational development, with a focus on a shift to new internal systems that will improve our monitoring and evaluation, communications, and security capabilities. We will also be investing in improving our own management capabilities to better support our teams via an in-depth course of management development training for all senior managers in the organisation.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Financial review

The financial results for the year ended 31 December 2022 are set out in the Statement of Financial Activities. ARTICLE 19 continues to grow; in 2022 we raised £15.2m (2021: £14.2m) and we spent £14.8m (2021: £13.2m). The increase in income is due to continued success with institutional donor fundraising, particularly US Department of State who became our biggest institutional donor in 2022. As ARTICLE 19 raises more money we are spending more with 2022 being our biggest year of spending ever.

Income is recognised in the Statement of Financial Activities based on need. Restricted income has increased to £11.3m (2021: £10.3m). Unrestricted income remained at the same level of £3.9m (2021: £3.9m) as 2021. ARTICLE 19 is very appreciative of the continued support and trust of our core unrestricted donors, SIDA and NMFA, which remains critical to our ability to defend Freedom of Expression and support our regional offices globally.

Total expenditure increased by £1.6m to £14.8m (2021: £13.2m), in line with increased restricted income and continuing to catch up on, or adapting, activities that were postponed during Covid-19 pandemic. Restricted expenditure increased by £1.9m while unrestricted expenditure actually reduced by £0.3m due to foreign exchange gains.

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

Designated reserves and unrestricted general funds

We hold a designated reserve to match the net book value of fixed assets. At the end of 2022, this totalled £130k (2021: £67k). Our free reserves, called General funds, total £997k (2021: £705K). Free reserves are available to provide operational working capital and to maintain ARTICLE 19's resilience to resist the financial impact of unforeseen events or unexpected risks surrounding projected income and expenditure.

Reserves policy

The reserves policy is designed to protect the organisation against areas mentioned in our risk review along with unexpected falls in income, unplanned increases in expenditure, security risks and unexpected fluctuations in exchange rates. Our policy results in a target of £2m and in comparing this with the general funds figure of £997k there is a shortfall against our target of £1m.

We continue to develop plans to increase our sources of unrestricted funds through fundraising, increase indirect recovery rates and improve the overall cost recovery in order to achieve our reserves target. Due to a combination of these factors, and an unplanned foreign exchange gain, we increased unrestricted reserves by £292k in 2022. We recognise that closing the shortfall completely will take time and may, in the short term, require some investment of our existing reserves. We continue to monitor our funding position closely.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Changes in group structure

In October 2022 Stichting ARTICLE 19 transitioned from a branch to a subsidiary. As it was a branch for the majority of 2022 it has been treated as such in the accounts. From 2023 Stichting ARTICLE 19 will be treated as a subsidiary.

In 2021, a new entity - ARTICLE 19 Global Campaign on Freedom of Expression (Canada) – was registered. As no income or expenditure was incurred in 2021, 2022 is the first year the entity is part of the consolidated group accounts. ARTICLE 19 Global Campaign on Freedom of Expression (Canada) is a branch.

ARTICLE 19

Report of the trustees

For the year ended 31 December 2022

Risk review

ARTICLE 19 reviews and updates its risk policy and risk register on a regular basis, which covers both financial and operational risks. On a quarterly basis, on behalf of the Board, the Finance and General Purposes Committee reviews the overall 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 currently are:

- 1. Political change in key donor countries (including the ongoing impacts of Brexit, Covid-19, and the Ukraine conflict) leading to loss of government funding due to diversion of funding priorities away from human rights work.** The risks attributed to Brexit and Covid-19 have abated somewhat since 2021, though we continue to see the impact of both in the form of higher costs of employment and disruption to normal working. The Ukraine conflict remains an ongoing and uncertain event with considerable potential for both short- and longer-term impacts on our funding and operations. Our mitigation measures continue to include good budgetary and expenditure control, lobbying of donors seen to be higher risk or with the potential to increase their funding, and the ongoing development of ARTICLE 19's registration in the Netherlands to enable us to access European funding post-Brexit. We remain committed to the strategy of developing a high net worth individual givers programme. Monitoring and analysis of political and economic threats to donor funding and donor diversification are seen as key mitigation strategies.
- 2. Unforeseen failure to comply with national legislation (labour, tax, reporting, charitable objectives) puts ARTICLE 19 registration, staff and partner safety, or ability to deliver programme operations at risk.** Where feasible, regional auditors or experts are tasked to check tax compliance regularly. Central oversight has been increased and inter-office communication on the risks improved. Central monitoring of activity potentially subject to VAT and the VAT threshold has been stepped up, and the use of consultancy staff reviewed to ensure compliance with national legislations. We are reviewing the use of an annual global legality and compliance questionnaire to help early identification and mitigation of high-risk non-compliance.
- 3. State authorities or other bodies affected by our work subject our staff or offices to harassment, intimidation, or legal action during travel or work, and pose risks to our registration.** Our Security Management Group and Global Management Team continue to monitor and review potential crises and seek to improve our protocols and plans for response and mitigation. Inter-office communication and sharing of information have been made faster and more collaborative to enable more rapid coordination of mutual support and access to good legal advice. The processes and training for ensuring good editorial control of publicly released documents continue to be improved. Where possible, cost-effective and available professional indemnity insurance coverage has been put in place to mitigate cost impacts.

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

- Failure to deliver projects (including meeting donors' compliance or reporting terms) leads to reputation damage and loss of funding.
- Loss of funds due to internal fraud, including by partners.
- IT failure or malicious cyber-attacks leads to loss of data, including confidential information, or systems failure.
- Lack of fully effective financial management systems leads to a core funding shortfall and

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Report of the trustees

For the year ended 31 December 2022

- organisational sustainability issues,
- Physical and virtual risks to our staff arising from the politically sensitive nature of our work and that of our partners.
- Lack of effective business continuity planning impairs ARTICLE 19's ability to operate.

Covid-19 pandemic impact – 2022/23

The global Covid-19 pandemic continued to have some impact on ARTICLE19's human rights activities and the well-being of our staff and their families in 2022, but at a reduced level as the significant adaptations we had made to our ways of working in 2021 continued to be effective and helped mitigate more of the adverse impacts.

We have started to return to more face-to-face delivery of our programmes and ways of working, while at the same time we continue to look to reduce our environmental impact and remain creative and flexible in how we deliver our work through increased use of technology and greater adoption of hybrid and flexible working across ARTICLE 19.

Fundraising policy

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

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

We are also considering registering with the Fundraising Regulator's Code of Fundraising Practice.

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Report of the trustees

For the year ended 31 December 2022

Structure, governance and management

Governing document

ARTICLE 19 is a charitable company limited by guarantee (no 2097222). It was set up by a Memorandum of Association on 5 February 1987. ARTICLE 19 was registered as a charity on 7 January 1987 (registered charity number 327421).

Structure of the organisation

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

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

The Regional Offices are of two types:

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

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 ARTIGO 19 Brasil, ARTICULO 19 Campaña Global por la libertad de expression, ARTICLE 19 Eastern Africa, ARTICLE 19, Inc., and ARTICLE 19 Middle East and North Africa. For the majority of 2022, Stichting ARTICLE 19 was a branch and has been treated as such in the accounts. From 2023 Stichting ARTICLE 19 will be treated as a subsidiary, having transitioned at the end of 2022.

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

Board of Trustees

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

Our Finance and General Purposes Committee (FGPC) is chaired by the Treasurer, Mark Salway, and

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Report of the trustees

For the year ended 31 December 2022

is responsible for overseeing financial, audit, human resources, and operational matters, including risk management. The committee meets a minimum of four times a year, with additional meetings as required. The Governance Sub-Committee is chaired by the Vice Chair, Gayathry Venkiteswaran, and is charged with overseeing and measuring the overall effectiveness of the governance mechanisms of the organisation and recommending new Trustees for appointment to fill vacancies. The committee meets at least three times a year.

Two Trustees resigned in July 2022 and May 2023, with an additional resignation due to retirement in December 2022. Two new Trustees were appointed in June 2023. Our Board, at the time of signing in 2023, consisted of:

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

Selection and appointment of Trustees

There is a documented and structured process for the appointment of new Trustees. Nominations and recommendations are first made by existing members and from open recruitment. Their CVs are then circulated to the Governance Sub-Committee of the Board, which arranges for potential candidates to be interviewed for their suitability. The Governance Committee then proposes selected candidates to the General Assembly, who in turn recommend them to the Trustees upon agreement. The Trustees will then vote to appoint a new Trustee. New Trustees are confirmed at the Annual General Meeting of ARTICLE 19.

Induction and training of Trustees

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

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Report of the trustees

For the year ended 31 December 2022

Setting remuneration of key management personnel

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

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Administrative details

For the year ended 31 December 2022

Company number 2097222

Charity number 327421

Registered office and operational address 72-82 Rosebery Avenue, London EC1R 4RW
(from 16 December 2022)

Sayer Vincent, Invicta House, 108-114 Golden Lane, London EC1Y 0TL
(until 16 December 2022)

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

Paddy (John) Coulter	Chair, resigned on 31 December 2022
Robert Latham	Chair, from 31 December 2022
Mark Salway	Treasurer, Chair of the Finance and General Purposes Sub-Committee
Gayathry Venkiteswaran	Chair of the Governance Sub-Committee

Nadezda Azhgikhina	
Arturo Franco	Resigned 16 June 2022
Javier Garza Ramos	Appointed 23 June 2023
Abir Ghattas	Resigned 8 May 2023
David Kaye	
Lucia Nader	Appointed 16 June 2022
Charles Onyango-Obbo	
Aparna Ravi	
Lesley Swarbrick	
Barbara Trionfi	Appointed 25 June 2023
David Viney	

Committees and their members

Finance and General Purposes Sub-Committee

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

Governance Sub-Committee

Gayathry Venkiteswaran (Chair of sub-committee)
Nadezda Azhgikhina
Robert Latham
Lucia Nader
Aparna Ravi

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Administrative details

For the year ended 31 December 2022

Secretary	Quinn McKew	
Principal staff	Quinn McKew	Executive Director
	Barbora Bukovska	Senior Director of Law and Policy
	Amir Bayani	Director of Resilience
	David Diaz-Jogeix	Senior Director of Programmes
	Nicola Dodero	Director of Finance
	Maxine Harrington	Director of Human Resources (until January 2023)
	Neil Smith	Chief Operating Officer (until August 2023)
	Sara Wilbourne	Senior Director of Communications & Campaigns
Bankers	Barclays Bank PLC, London	
Solicitors	Bates Wells 10 Queen Street Place London EC4R 1BE	
Auditor	Sayer Vincent LLP Chartered accountants and registered auditors Invicta House 108 – 114 Golden Lane London EC1Y 0TL	

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Report of the trustees

For the year ended 31 December 2022

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

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

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

The Trustees are responsible for the maintenance and integrity of the corporate and 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 2022

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 6th October 2023 and are signed on their behalf by:

Bob Latham (Chair)

Mark Salway (Treasurer)

Independent auditor's report

To the members of the

ARTICLE 19 for the year end 31 December 2022

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 2022 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 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Independent auditor's report

To the members of the

ARTICLE 19 for the year end 31 December 2022

Other Information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

Independent auditor's report

To the members of the

ARTICLE 19 for the year end 31 December 2022

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

Independent auditor's report

To the members of the

ARTICLE 19 for the year end 31 December 2022

to any indications of non-compliance throughout the audit.

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

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

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.

Noelia Serrano (Senior statutory
auditor)

31 October 2023

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

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

ARTICLE 19

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

For the year ended 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and Legacies	2a	3,927,958	-	3,927,958	3,863,236	-	3,863,236
Charitable Activities	2b	-	-	-	-	-	-
Africa projects		-	429,036	429,036	-	738,218	738,218
Asia projects		-	1,317,890	1,317,890	-	1,146,289	1,146,289
Latin America projects		-	2,834,565	2,834,565	-	2,670,942	2,670,942
Law & Policy projects		-	222,188	222,188	-	78,205	78,205
Europe & Central Asia projects		-	1,512,553	1,512,553	-	1,910,146	1,910,146
Middle East & North Africa projects		-	1,298,755	1,298,755	-	830,923	830,923
Global thematic projects		-	3,689,745	3,689,745	-	2,963,664	2,963,664
Intercompany		-	-	-	-	-	-
Total Income		3,927,958	11,304,732	15,232,690	3,863,236	10,338,387	14,201,623
Expenditure on:							
Cost of raising funds	3	217,788	-	217,788	181,532	-	181,532
Charitable Activities	3						
Africa projects		565,826	557,049	1,122,875	515,417	490,440	1,005,857
Asia projects		227,860	1,560,357	1,788,217	186,421	998,567	1,184,988
Latin America projects		730,938	2,730,703	3,461,641	1,031,921	2,466,948	3,498,869
Law & Policy projects		308,244	301,194	609,438	404,908	118,586	523,494
Europe & Central Asia projects		308,854	1,504,859	1,813,713	288,372	1,565,892	1,854,264
Middle East & North Africa projects		147,008	1,115,427	1,262,435	177,074	981,653	1,158,727
Global thematic projects		1,066,494	3,477,920	4,544,414	1,095,215	2,654,358	3,749,573
Total Expenditure		3,573,012	11,247,509	14,820,521	3,880,860	9,276,444	13,157,304
Net Income for the year before transfers	4	354,946	57,223	412,169	(17,624)	1,061,943	1,044,319
Transfers between funds		-	-	-	-	-	-
Net income for the year after transfers		354,946	57,223	412,169	(17,624)	1,061,943	1,044,319
Reconciliation of Funds							
Total funds brought forward		772,159	4,754,804	5,526,963	789,783	3,692,861	4,482,644
Total funds carried forward		1,127,105	4,812,027	5,939,132	772,159	4,754,804	5,526,963

All of the above results are derived from continuing activities.

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

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

		The group		The charity	
		2022	2021	2022	2021
		£	£	£	£
	Note				
Fixed assets:					
Tangible assets	10	<u>129,763</u>	66,759	<u>94,738</u>	30,953
		129,763	66,759	94,738	30,953
Current assets:					
Debtors	16	<u>1,042,617</u>	1,286,276	<u>959,841</u>	1,012,354
Cash at bank and in hand		<u>6,276,061</u>	5,631,958	<u>3,679,647</u>	3,483,682
		7,318,678	6,918,234	4,639,488	4,496,036
Liabilities:					
Creditors: amounts falling due within one year	17	<u>1,509,309</u>	1,458,030	<u>1,198,710</u>	1,286,806
		5,809,369	5,460,204	3,440,778	3,209,230
Net current assets		<u>5,939,132</u>	<u>5,526,963</u>	<u>3,535,516</u>	<u>3,240,183</u>
Total net assets					
Funds:					
Restricted income funds	21	<u>4,812,027</u>	4,754,804	<u>2,451,202</u>	2,340,806
Unrestricted income funds					
Designated funds		<u>129,763</u>	66,759	<u>94,738</u>	30,953
General funds		<u>997,342</u>	705,400	<u>989,576</u>	868,424
Total unrestricted funds		<u>1,127,105</u>	772,159	<u>1,084,314</u>	899,377
Total funds		<u>5,939,132</u>	<u>5,526,963</u>	<u>3,535,516</u>	<u>3,240,183</u>

The Trustees delegated approval of the report and financial statements to the Finance and General Purposes Committee. This report and the financial statements were approved by the Committee on 6th October 2023 and are signed on their behalf by:

Bob Latham
Chair

Mark Salway
Treasurer

ARTICLE 19
Statement of cash flows
For the year ended 31 December 2022

	Note	2022 £	£	2021 £	£
Cash flows from operating activities					
Net cash provided by operating activities	22	307,462		961,683	
Cash flows from investing activities:					
Purchase of fixed assets		<u>83,645</u>		<u>38,265</u>	
Net cash (used in) investing activities		<u>83,645</u>		<u>38,265</u>	
Change in cash and cash equivalents in the year		<u>223,817</u>		<u>923,418</u>	
Cash and cash equivalents at the beginning of the year		5,631,958		5,087,833	
Change in cash and cash equivalents due to other movements		420,286		(379,293)	
Cash and cash equivalents at the end of the year	23	<u><u>6,276,061</u></u>		<u><u>5,631,958</u></u>	

ARTICLE 19
Notes to the financial statements
For the year ended 31 December 2022

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 expresion), 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, Netherlands, 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.

i) Allocation of support costs

Resources expended (note 3) are allocated to a particular activity where the cost relates directly to that project. The cost of overall direction and administration of each

● Cost of raising funds	2%
● Africa projects	7%
● Asia projects	8%
● Latin America projects	30%
● Law & policy	6%
● Europe & Central Asia project	8%
● Middle East & North Africa projects	7%
● Global projects	30%

j) Operating leases

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

ARTICLE 19

Notes to the financial statements

For the year ended 31 December 2022

1 Accounting policies (continued)

k) Fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in. 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. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Office equipment	4 years
● Computer Equipment	3 years
● Office fit out	Duration of lease

l) Grants to partners

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

m) Debtors

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

n) Cash at bank and in hand

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

o) Creditors and provisions

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

p) Financial instruments

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

q) Pension Scheme

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

r) Foreign exchange policy

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

2a Donations and legacies	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Institutional donors				
Norwegian Ministry of Foreign Affairs	925,107	-	925,107	634,523
Swedish International Development Cooperation Agency	1,923,443	-	1,923,443	2,037,806
Sub-total of Institutional donors	2,848,550	-	2,848,550	2,672,329
Other income				
Wellspring Philanthropic Fund	366,204	-	366,204	287,687
Ford Foundation	490,734	-	490,734	531,333
Open Society Foundation	123,177	-	123,177	187,327
Other voluntary income	99,293	-	99,293	184,560
Sub-total of Other donors	1,079,408	-	1,079,408	1,190,907
Total	3,927,958	-	3,927,958	3,863,236

All donations and legacies income received in 2022 and 2021 were unrestricted.

2b Income from charitable activities by donors	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Institutional donors				
Danish International Development Agency	-	-	-	3,174
European Commission	-	314,430	314,430	425,912
Global Affairs Canada	-	62,475	62,475	121,181
Netherlands Ministry of Foreign Affairs	-	84,877	84,877	627,220
UK Foreign, Commonwealth & Development Office	-	1,654,070	1,654,070	2,128,771
US Agency for International Development	-	503,013	503,013	441,460
US Department of State	-	3,591,839	3,591,839	1,702,609
Other Institutional donors	-	508,376	508,376	472,175
Sub-total of Institutional donors	-	6,719,080	6,719,080	5,916,154
Trusts and Foundations				
Ford Foundation	-	789,435	789,435	441,377
Hewlett Foundation	-	521,137	521,137	401,846
Luminate Foundation	-	167,459	167,459	-
MacArthur Foundation	-	-	-	109,489
Open Society Foundation	-	611,032	611,032	1,094,077
Other Trusts and Foundations	-	120,109	120,109	268,937
Sub-total of Trust and Foundations	-	2,209,172	2,209,172	2,315,726
Other donors				
Confidential donor	-	199,386	199,386	104,018
European Partnership for Democracy	-	12,487	12,487	162,017
Free Press Unlimited	-	-	-	76,871
National Endowment for Democracy	-	527,467	527,467	273,035
Stichting Hivos	-	402,947	402,947	465,853
Other donors	-	1,234,193	1,234,193	1,024,713
Sub-total of Other donors	-	2,376,480	2,376,480	2,106,507
Total	-	11,304,732	11,304,732	10,338,387

All income from charitable activities received in 2022 and 2021 was restricted.

3a Analysis of Expenditure (current year)

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

3b Analysis of Expenditure (previous year)

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

4 Net income for the year

This is stated after charging:

	2022 £	2021 £
Depreciation	25,142	18,259
Operating lease rentals:		
Property	512,041	253,172
Equipment	-	-
Auditor's remuneration (excluding VAT):		
Audit	36,716	38,083
Other services	35,946	25,999
Losses/(gains) on foreign exchange	(424,787)	405,281

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

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	2,596,236	2,526,030
Social security costs	314,796	291,595
UK Employer's contribution to defined contribution pension scheme	202,508	198,444
Regional staff costs	3,258,943	2,563,394
Termination costs	28,548	85,682
Other staffing costs	<u>2,213,905</u>	<u>2,048,441</u>
	<u><u>8,614,936</u></u>	<u><u>7,713,586</u></u>

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

	2022 No.	2021 No.
£60,000 - £69,999	9	8
£70,000 - £79,999	7	7
£80,000 - £89,999	2	2
£90,000 - £99,999	1	0
£100,000 - £109,999	0	0
£110,000 - £119,999	0	0
£120,000 - £129,999	<u>1</u>	<u>1</u>

Included within Other staffing costs are fees payable to programme and non-programme consultants of £876,130 (2021: £971,641).

Total employee benefits including pension contribution and employer's national insurance for key management personnel were £798,761 (2021: £679,412).

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represents the reimbursement of travel and subsistence costs totalling £3,690 (2021: £nil) relating to attendance at International Board meetings.

Redundancy and termination payments totalled £28,548 in 2022 (2021: £85,682).

6 Staff numbers

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

	2022 No.	2021 No.
Fundraising	3	2
Africa projects	25	23
Asia projects	28	23
Latin America projects	67	64
Law & Policy projects	10	11
Europe & Central Asia projects	10	10
Middle East & North Africa projects	15	18
Global projects	<u>25</u>	<u>25</u>
	<u><u>183</u></u>	<u><u>176</u></u>

7 Grants to partners

	2022	2021
	£	£
Derechos Digitales	-	57,730
Fundacion Universidad de Palermo	85,162	-
Fundación Karisma	45,866	-
International Centre for Not-for-Profit Law (INCL)	344,527	412,893
International Commission of Jurists	175,615	56,265
Internews Europe	388,897	302,496
Meedan Inc	-	34,238
Modern Journalism Development Centre	43,456	-
North Kazakhstan Legal Media Center	-	60,025
Open Net	65,579	94,053
Stichting Hivos	325,345	214,848
Rights for Justice Foundation	47,797	-
Small grants	433,229	260,741
Confidential partners	687,128	668,139
	<u>2,642,601</u>	<u>2,161,428</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

Peter Noorlander was engaged as a consultant in 2022 and was paid £7,140. Peter was appointed as a director of the ARTICLE 19 Netherlands board in May 2022.

9 Taxation

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

10 Fixed assets

	Computer equipment £	Office equipment £	Fixtures & Fittings £
<u>The group</u>			
Tangible fixed assets			
Cost or valuation			
At the start of the year	160,117	137,926	-
Additions in the period	12,084	8,170	63,391
Revaluation of foreign currency asset	4,925	8,360	-
At the end of the year	<u>177,126</u>	<u>154,456</u>	<u>63,391</u>
Depreciation			
At the start of the year	133,978	97,306	-
Charge for the period	10,237	11,735	3,170
Revaluation of foreign currency asset	4,772	4,012	-
At the end of the year	<u>148,987</u>	<u>113,053</u>	<u>3,170</u>
Net book value at the end of the year	<u>28,139</u>	<u>41,403</u>	<u>60,221</u>
Net book value at the start of the year	<u>26,139</u>	<u>40,620</u>	<u>-</u>
<u>The charity</u>			
Tangible fixed assets			
Cost or valuation			
At the start of the year	132,193	50,920	-
Additions in the period	8,902	5,604	63,391
Revaluation of foreign currency asset	(494)	(1,474)	-
At the end of the year	<u>140,601</u>	<u>55,050</u>	<u>63,391</u>
Depreciation			
At the start of the year	109,777	42,383	-
Charge for the period	7,056	2,638	3,170
Revaluation of foreign currency asset	23	(743)	-
At the end of the year	<u>116,856</u>	<u>44,278</u>	<u>3,170</u>
Net book value at the end of the year	<u>23,745</u>	<u>10,772</u>	<u>60,221</u>
Net book value at the start of the year	<u>22,416</u>	<u>8,537</u>	<u>-</u>

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

	2022	2021
	£	£
Incoming resources		
Turnover	2,241,333	1,740,667
Income from ARTICLE 19	-	62,321
Expenditure	<u>(1,623,030)</u>	<u>(1,466,590)</u>
Total incoming resources for the year	<u>618,303</u>	<u>336,398</u>
Funds held		
Total funds brought forward	1,661,346	1,324,948
Total incoming resources for the year	<u>618,303</u>	<u>336,398</u>
Total funds carried forward	<u>2,279,649</u>	<u>1,661,346</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	2,370,870	1,699,838
Liabilities	<u>(91,221)</u>	<u>(38,492)</u>
Funds	<u>2,279,649</u>	<u>1,661,346</u>

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

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

	2022	2021
	£	£
Incoming resources		
Turnover	805,814	1,291,842
Income from ARTICLE 19	140,433	104,258
Expenditure	<u>(1,308,877)</u>	<u>(1,331,523)</u>
Total incoming resources for the year	<u>(362,630)</u>	<u>64,577</u>
Funds held		
Total funds brought forward	447,256	382,679
Total incoming resources for the year	<u>(362,630)</u>	<u>64,577</u>
Total funds carried forward	<u>84,626</u>	<u>447,256</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	166,868	486,704
Liabilities	<u>(82,242)</u>	<u>(39,448)</u>
Funds	<u>84,626</u>	<u>447,256</u>

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

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

	2022	2021
	£	£
Incoming resources		
Turnover	234,101	233,597
Income from ARTICLE 19	98,264	83,044
Expenditure	<u>(340,978)</u>	<u>(300,367)</u>
Total incoming resources for the year	<u><u>(8,613)</u></u>	<u><u>16,274</u></u>
Funds held		
Total funds brought forward	83,356	67,082
Total incoming resources for the year	<u>(8,613)</u>	<u>16,274</u>
Total funds carried forward	<u><u>74,743</u></u>	<u><u>83,356</u></u>
The aggregate of the assets, liabilities and reserves was:		
Assets	93,809	102,395
Liabilities	<u>(19,066)</u>	<u>(19,039)</u>
Funds	<u><u>74,743</u></u>	<u><u>83,356</u></u>

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

**14 Subsidiary undertaking -
ARTICLE 19 Netherlands**

Since January 2020, ARTICLE 19 Netherlands became a 100% subsidiary of ARTICLE 19.

A summary of the results for the subsidiary is shown below:

	2022	2021
	£	£
Incoming resources		
Turnover	540,641	243,431
Income from ARTICLE 19	-	-
Expenditure	<u>(619,508)</u>	<u>(225,759)</u>
Total incoming resources for the year	<u><u>(78,867)</u></u>	<u><u>17,672</u></u>
Funds held		
Total funds brought forward	109,754	92,082
Total incoming resources for the year	<u>(78,867)</u>	<u>17,672</u>
Total funds carried forward	<u><u>30,887</u></u>	<u><u>109,754</u></u>
The aggregate of the assets, liabilities and reserves was:		
Assets	129,287	119,286
Liabilities	<u>(98,400)</u>	<u>(9,532)</u>
Funds	<u><u>30,887</u></u>	<u><u>109,754</u></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:

	2022	2021
	£	£
Gross income	11,172,104	10,442,463
Result for the year	<u><u>243,976</u></u>	<u><u>609,398</u></u>

16 Debtors

	The group		The charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	457,261	727,652	457,261	695,033
Prepayments	149,638	217,777	124,333	102,410
Accrued income	405,500	332,319	350,926	212,778
Other debtors	30,218	8,528	27,321	2,133
Intercompany	-	-	-	-
	1,042,617	1,286,276	959,841	1,012,354

17 Creditors: amounts falling due within one year

	The group		The charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	486,212	505,048	484,791	497,836
Taxation and social security	333,879	274,786	264,255	213,386
Pension contributions due	35,049	63,790	31,370	27,557
Deferred income	29,268	29,268	29,268	29,268
Accruals	100,341	144,627	83,761	137,201
Other creditors	524,560	440,511	382,656	319,774
Intercompany	-	-	(77,391)	61,784
	1,509,309	1,458,030	1,198,710	1,286,806

18 Deferred income

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

	The group		The charity	
	2022	2021	2022	2021
	£	£	£	£
Balance at the beginning of the year	29,268	47,431	29,268	47,431
Income deferred in the year	-	29,268	-	29,268
Amount released to income in the year	-	(47,431)	-	(47,431)
Balance at the end of the year	29,268	29,268	29,268	29,268

19 Pension scheme

The charity has a defined contribution pension scheme with Scottish Widows for UK employees.

The assets of the scheme are held separately from those of the charity in an independently administered fund with Scottish Widows.

The pension costs represents contributions payable by the charity to the fund in the year and amounted to £202,508 (2021: £198,444) (see note 5).

Contributions totalling £22,218 (2021: £20,066) 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	Designated	Restricted	Total funds
	unrestricted			
	£	£	£	£
Fixed assets	-	129,763	-	129,763
Net current assets	997,342	-	4,812,027	5,809,369
Net assets at the end of the year	997,342	129,763	4,812,027	5,939,132

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

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

21a Movement in group funds - current year

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

21b Movement in group funds - prior year

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

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 2022 is due to spending on grants where the income is not due from the donor until 2023, and/or income recognised under *Global Thematic projects* while expenditure is incurred across different teams.

Purpose of designated funds

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

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

	2022	2021
	£	£
Net income for the reporting period (as per the statement of financial activities)	412,169	1,044,319
Depreciation charges	25,142	18,258
Foreign exchange (gains)/losses	(424,787)	405,281
(Increase)/decrease in debtors	243,659	(623,343)
Increase/(decrease) in creditors	51,279	117,168
Net cash provided by operating activities	307,462	961,683

23 Analysis of group cash and cash equivalents

	At 1 January 2022	Cash flows	Other changes	At 31 December 2022
	£	£	£	£
Cash in hand	1,147	(579)	-	568
Cash at bank	5,630,811	644,682	-	6,275,493
Total cash and cash equivalents	5,631,958	644,103	-	6,276,061

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	
	2022	2021	2022	2021
	£	£	£	£
Less than one year	136,226	148,991	-	-
One to five years	375,815	104,181	-	-
	512,041	253,172	-	-

25 Legal status of the charity

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

26 Income from UK Foreign, Commonwealth & Development Office

Project name	Project identifier	Project code	Income recognised	Cash received	Income recognised
			2022	2022	2021
			£	£	£
Protecting Rights, Openness and Transparency Enhancing Civic Transformation (PROTECT)	GB-CHC-1148404-GB-CHC-327421-DFID-PROTECT	06622	1,633,709	1,658,265	1,913,218
Protecting Independent Media for Effective Development (PRIMED) (Consortium led by BBC Media Action)	GB-CHC-327421-2019-6696-PRIMED	06696	-	-	47,971
Supporting independent civil society and media to defend the fundamental freedoms of expression and assembly in Belarus		06746	-	-	158,238
Speech is not a Crime		06768	-	-	7,109
ECHMIL - Ensuring Communal Harmony through Media Information Literacy		06817	20,361	-	2,235
			1,654,070	1,658,265	2,128,771

27 Income from Swedish International Development Cooperation Agency	2022	2022	2021	2021
	Total SEK	Total £	Total SEK	Total £
Income received	24,000,000	1,923,443	24,000,000	2,037,806
	24,000,000	1,923,443	24,000,000	2,037,806
28 Income from The Norwegian Ministry of Foreign Affairs	2022	2022	2021	2021
	Total NOK	Total £	Total NOK	Total £
Income received	11,000,000	925,107	7,500,000	634,523
	11,000,000	925,107	7,500,000	634,523
29 Post balance sheet events				
None				