

FINANCIAL REPORT

JANUARY - DECEMBER 2023

The figures in this report reflect the total transactions of the Human Rights Legal Project between January - December 2023. All calculations are based on Euro amounts.

Opening balance as on 1st Jan 2023	Closing balance as on 31st Dec 2023
€ 15,980	€10,019

Table 1. 2023 opening and closing balances

	2023	2022	% Change
Income	€154,615	€150,428	+3%
Expenditure	€160,577	€134,449	+19%**

Table 2. Income vs Expenditure 2022 and 2023

* All percentages rounded to nearest whole number

** We had €15,980 surplus to spend from 2022

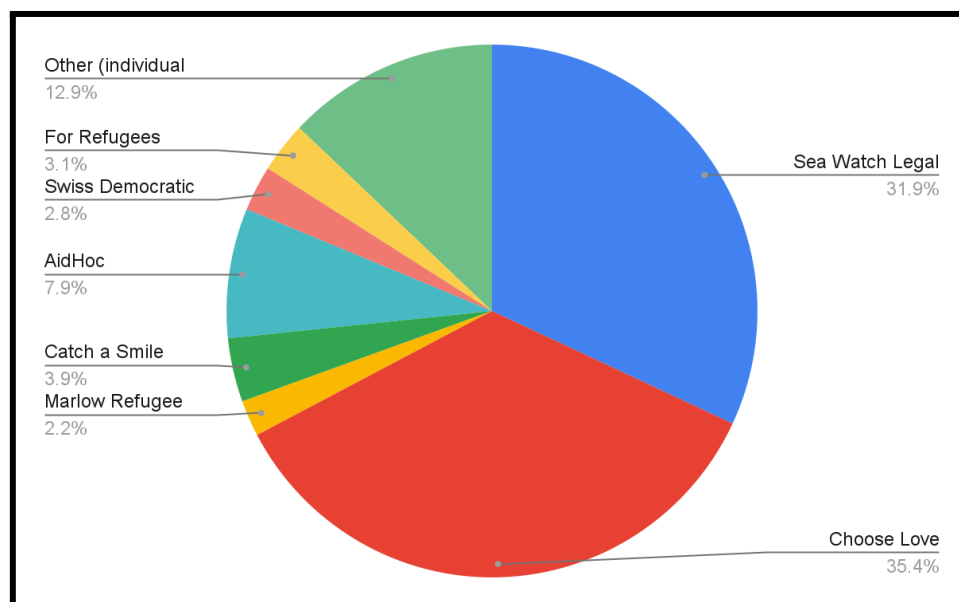
INCOME 2023

Donations/Grants	2023	2022	% Change
Sea Watch Legal Aid	€49,490	€63,716	-22%
Choose Love	€54,771	€44,472	+23%
Marlow Refugee Action	€3,403	€3,377	+1%
Catch a Smile	€6,000	€1,500	+300%
True Change Global Fund	€0	€1,013	-100%
AidHoc	€12,200	€30,800	-60%

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IPAM	€0	€4,000	-100%
Swiss Democratic Lawyers Fund	€4,270	€0	+100%
For Refugees	€4,755	€0	+100%
Other (individual private donations)	€19,727	€1,550	+1173%
Total =	€154,615	€150,428	+3%

Table 3. Income breakdown by donor, 2022 and 2023



Graph 1. Total donor income 2023

INCOME ANALYSIS

Human Rights Legal Project (HRLP) is an independent, non-profit organisation that is politically and financially independent of any government, political ideology, economic interest or religion. All of our income has come via donations from individuals and grant makers without exception. We monitor our income to ensure it's in line with our ethics and principals.

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In 2022 we saw considerable growth, seeing an almost doubling of income. The majority of this increase came from Sea Watch Legal Aid which covered court costs for our clients, including court fees and travel costs. We had also seen the introduction of new donor streams which helped to increase and diversify income. These were important growth indicators from our 2020 inception.

As demonstrated in the above table, overall growth in 2023 was minimal, seeing only a 3% increase from 2022. This is due to a multitude of factors ranging from loss of core donors to a fundamental shift in a new donor relationship.

In August 2023 one of our core, and seed, funders AidHoc announced that their organisation was in the process of dissolution. Despite providing us with a considerable notice period we were unable to replace this loss of funds within the needed time frame. We thus had to re-allocate funds from our secured donor streams to cover core operational costs. Unfortunately, towards the end of 2023 we also were made aware that financial support (this applied to all of their grantees) from Sea Watch Legal Fund was under evaluation due to their internal processes going through a rigorous review. Like AidHoc, this meant we needed to reallocate other secured funding streams in order to cover priority costs.

However, we did gain two new funder partnerships; Swiss Democratic Lawyers Fund and For Refugees. We also saw funding increases from some established grant givers. In addition to these funders, we opted to run a winter fundraising campaign aimed at the general public in order to recuperate the recent funding losses. The campaign hit its intended target and was seen as a success.

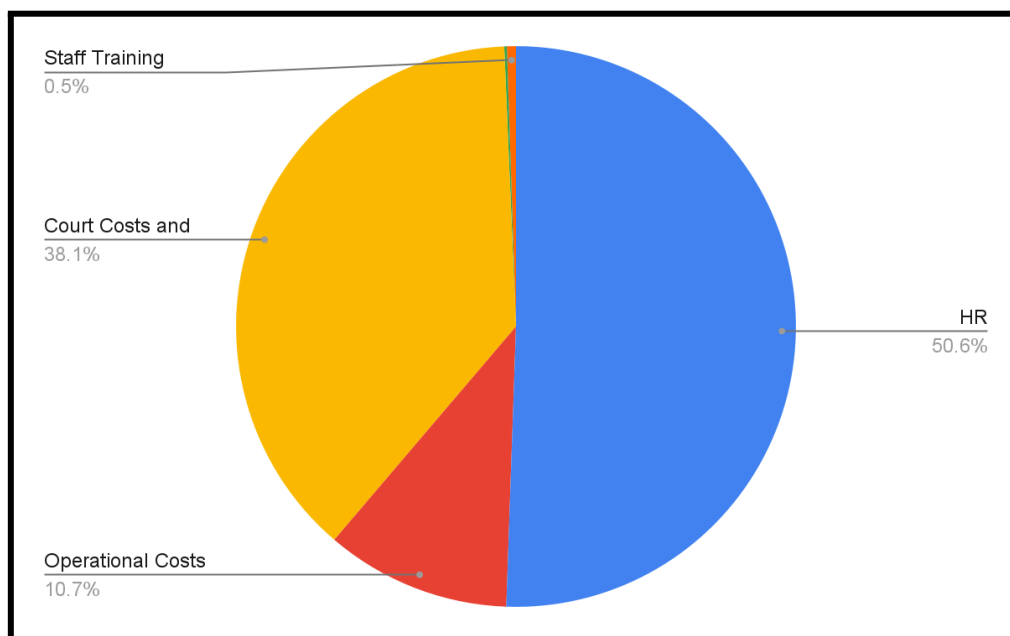
EXPENDITURE 2023

Types of Expenditure	2023	2022	% Change
HR	€81,176	€57,660	+41%
Operational Costs	€17,164	€11,713	+46%
Court Costs and Expenses	€61,160	€63,590	-3.8%
Administration and Accountancy	€240	€690	-65%
Staff Training	€837	€796	+5%

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Total =	€160,577	€134,449	+16%
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Table 4. Expenditure breakdown by cost category, 2022 and 2023



Graph 2. Total expenditure 2023

EXPENDITURE ANALYSIS

Despite only seeing a 3% increase concerning income in 2023, we managed to see a 16% increase in expenditure overall. A significant percentage of this expenditure, specifically €15,980, was residual income from 2022 that had been intentionally allocated to the 2023 budget. This amount was spread across general HR and operational costs per our 2023 forecast.

In addition to this 2022 re-allocation, we saw further increases with HR and Operational costs. Within HR there were a few significant changes that led to this increase. Firstly, throughout 2023 we saw a reduction in employment gaps; we had managed to reduce personnel gaps between recruitment thus leading to an increase in expenditure in HR. However, it should be noted that this expenditure was firmly within budget and that in 2022 we spent less than our budgeted HR allocation (due to employment gaps and staggered start times for newly introduced roles).

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We also recruited a new consultancy role into the team, focused on strategic litigation on a EU level. This recruitment was part of planned initiatives for 2023 and our larger strategic objective to raise awareness of our work to an EU level, and beyond. This role remained for all of 2023 and has been secured for the majority of 2024.

Lastly, concerning increased HR costs we made a decision in early 2023 to respond to the severity of national inflation levels and increase staff compensations. Despite a precarious funding environment we unanimously made the decision to raise compensations in line with the Greek national minimum wage increase.

Within the operational budget category we also saw a distinct increase of 46% from 2022. The majority of this increase was due to intentions to improve our accessibility and practice. In 2023 we invested funds into the development of our website in the attempt to increase organisational visibility and thus improve accessibility to our services and support. We also opted to invest in the spatial aspect of our practice. We decided to invest in a new office space that aligned with our trauma informed notions of how to create a mindful legal space.

Further discussions concerning organisational improvements led us to the discussion of improving conditions for staff. We opted to reconsider our relocation benefits and invest in upgrading our provisions centering the need for stability, security, privacy and comfort during the working tenure on Samos.