

Company number: 06621203

Charity number: 1128789

Media Legal Defence Initiative

Report and Financial Statements

31 December 2013

sayer vincent

auditors and advisors

Media Legal Defence Initiative

Reference and administrative details

For the year ended 31 December 2013

Company number 06621203

Charity number 1128789

Registered office and operational address
The Grayston Centre
28 Charles Square
London
N1 6HT

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:

Gwyneth Ellen HENDERSON	Chair
Gary Brian BORN	Appointed 18 September 2013
Sarah Carolyn BULL	Appointed 18 September 2013
Gordana JANKOVIC	
Robert JOBBINS	Appointed 17 July 2013
Martin Cedric KRAMER	Resigned 31 August 2013
Philip Royston LEACH	
Wilfrid MBANGA	Resigned 31 December 2013
Leo SKYNER	
Stephen Guy TOUGH	Resigned 29 January 2014
Korieh DUODO	Appointed 18 September 2013

Principal staff Mr Peter Noorlander Chief Executive

Bankers	Triodos Bank	The Co-operative Bank Plc
	Deanery Street	PO Box 101
	Bristol	1 Balloon Street
	BS1 5AS	Manchester
		M60 4EP

Solicitors Bates Wells & Braithwaite
2-6 Cannon Street
London
EC4M 6YH

Auditors Sayer Vincent LLP
Chartered Accountants and Registered Auditors
8 Angel Gate
City Road
London
EC1V 2SJ

Media Legal Defence Initiative

Report of the trustees

For the year ended 31 December 2013

The trustees of the MEDIA LEGAL DEFENCE INITIATIVE, who are also the directors of the company for the purposes of the Companies Act, present their report and the audited financial statements for the year ended 31 December 2013.

Reference and administrative information set out on page 1 forms part of this report. The trustees confirm that the annual report and financial statements comply with current statutory requirements, the MEDIA LEGAL DEFENCE INITIATIVE's articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005).

Structure, governance & management

The MEDIA LEGAL DEFENCE INITIATIVE is a company limited by guarantee, incorporated 16 June 2008, as amended 19 November 2012, and was registered as a charity on 24 March 2009.

The company was established under a Memorandum of Association, which sets out its objects and powers, and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

Under the charity's Articles of Association, the first directors of the company became its first trustees when the charity was registered on 24 March 2009. Additional trustees are selected and appointed by the board.

Trustees are appointed for a three-year term under the Articles of Association and can serve a maximum of two consecutive terms. They are then eligible for re-appointment following at least a one-year absence from the position.

Trustees are familiar with either the fields of charity finance/management, law, human rights and/or journalism and undergo an induction on their role and responsibilities as well as the work of the MEDIA LEGAL DEFENCE INITIATIVE. On appointment, trustees are provided with the Articles of Association of MEDIA LEGAL DEFENCE INITIATIVE, and a copy of the Charity Commission's guidance on the role and responsibilities of trustees.

The Trustees of MEDIA LEGAL DEFENCE INITIATIVE meet once every three months and receive detailed reports to retain effective control over the organisation and to monitor the work of the Chief Executive Officer and his team. The Chief Executive Officer is Peter Noorlander.

There are currently eight Trustees:

Ms Gwyneth Henderson (Chairperson)

Mr Gary Born (appointed 18 September 2013)

Sarah Bull (appointed 18 September 2013)

Mr Korieh Duodu (appointed 18 September 2013)

Ms Gordana Jankovic

Mr Bob Jobbins (appointed 17 July 2013)

Prof Philip Leach

Mr Leo Skyner

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Report of the trustees

For the year ended 31 December 2013

During 2013, Mark Ellis, Martin Kramer and Wilf Mbanga resigned from the board of trustees. In early 2014 the treasurer Stephen Tough also resigned. Mark Ellis and Wilf Mbanga became patrons.

All trustees give their time voluntarily and receive no benefit from the charity. Any expenses reclaimed from the charity are set out in note 4 to the accounts.

Risk Review

On an on-going and regular basis, the Trustees conduct a wide ranging risk review process and consider that systems are in place to mitigate exposure to the major risks. They are satisfied that systems are in place to ensure the charity remains sufficiently funded at all times, and that its activities are within its mandate.

Organisational Structure

The MEDIA LEGAL DEFENCE INITIATIVE is an independent and autonomous UK charity. Day to day operations are carried out by its London staff. This includes decisions on financial support for the defence of individual journalists up to a maximum of £1,500.

The Trustees of the MEDIA LEGAL DEFENCE INITIATIVE set the strategic aims and directions for the organisation. They also approve grants made by the charity for amounts over £15,000. The chair of the trustees approves grants of amounts between £1,500 and £15,000, on the recommendation of senior staff.

The MEDIA LEGAL DEFENCE INITIATIVE determines its resource requirements in a thorough financial planning process, and on an annual basis the trustees consider and approve the detailed plans and budget. The trustees empower the chair to monitor, control and ensure delivery of the plans within the resources available.

Charitable objects and activities

The MEDIA LEGAL DEFENCE INITIATIVE's charitable objects are to promote human rights throughout the world, in particular through protecting freedom of speech and the right to free expression, and to advance education in law, including human rights law, and journalism.

The MEDIA LEGAL DEFENCE INITIATIVE's core mission is to help journalists and media outlets defend legal cases against them. Where necessary, the MEDIA LEGAL DEFENCE INITIATIVE's helps journalists and independent media pay legal fees, and it also provides legal back-up to the lawyer(s) defending a case.

The MEDIA LEGAL DEFENCE INITIATIVE also supports the development of national organisations that provide legal defence services to journalists, particularly in countries where there is a high and on-going threat of legal cases against journalists. It also provides support for support training and networking programmes for lawyers in the fields of media law and human rights.

The MEDIA LEGAL DEFENCE INITIATIVE also engages in strategic litigation. Through this, it seeks to advance the implementation of international norms on the right to freedom of expression. The MEDIA LEGAL DEFENCE INITIATIVE pursues this by submitting cases to domestic courts and international tribunals, or intervening in cases already under way, and by supporting national lawyers to do the same.

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For the year ended 31 December 2013

The following paragraphs provide further information on these activities.

Activities

During 2013 MLDI's work centred on three themes:

1. Support to partner organisations (indirect support to legal defence for journalists)
2. Strategic litigation for media freedom
3. Direct assistance to journalists

Support to partner organisations for legal defence (including capacity building)

MLDI continued to re-grant funds to national and regional media legal defence organisations in Africa, Asia and in Europe. Together, these organisations provided legal representation and defence to more than 400 journalists. Building the capacity of these organisations is one of MLDI's priority activities.

MLDI focused on putting in place three longer-term partnerships, with the Human Rights Network for Journalists – Uganda; the Centre for International Law, Philippines; and the Media Rights Institute, Azerbaijan. MLDI chose these because in all three countries, there is a clear and recognised need for building local capacity; MLDI has established partnerships with organisations that are open to collaborative working over and beyond a 'traditional' donor-grantee relationship; there is potential for two-way knowledge sharing; and there exists a shared vision of media legal defence work. MLDI worked with all three to identify joint work and agree joint action plans.

MLDI's other partnerships were concentrated mainly in Europe and Central Asia: MLDI re-granted funds for legal defence of journalists and bloggers to the Hungarian Civil Liberties Union; the Macedonian Media Development Centre; Adil Soz in Kazakhstan; the Kyrgyzstan Media Policy Institute, Azerbaijan's Media Rights Institute and Moldova's Centre for Independent Journalism. In addition, MLDI re-granted funds to the Centre for International Law in the Philippines; LBH Pers in Indonesia; Media Defence Southeast Asia in Malaysia; Human Rights Network for Journalists – Uganda; and the Centre for Media Studies and Peace Building in Liberia.

As well as making grants, MLDI has engaged in legal work with these partners. For example, during the beginning of the year, MLDI worked with the Centre for International Law on its petitions to the Philippines Supreme Court concerning cyber libel and criminal libel generally; and MLDI been working closely with the Media Rights Institute on a number of its strategic cases to the European Court of Human Rights, in Strasbourg. MLDI also worked closely with its Liberian partner around the situation of a journalist who had been imprisoned for his failure to pay a US\$1.5m defamation award. The journalist was eventually freed.

MLDI rationalised its regranting policy and developed a set of criteria by which to judge applications for assistance:

- (1) the need in the country or region concerned;
- (2) legal capacity within the applicant organisation;
- (3) administrative and financial capacity within applicant NGO to handle and account for a grant;
- (4) whether there are other organisations working in the same country offering legal defence to journalist and media;
- (5) financial need;

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(6) value for money;

(7) language issues (organisations need to be able to apply and report to MLDI in English or another language readily understood by MLDI staff).

Strategic litigation for media freedom

Some of MLDI's cases have a wider impact on the development of law and practice in the country or region concerned. MLDI actively pursues cases which may result in enhanced respect for international norms on the right to freedom of expression. During the year, the following results were achieved:

- the Zimbabwean Constitutional Court ruled that Zimbabwe's criminal insult laws were unconstitutional. The challenge had been brought by two journalists working for the *Independent* newspaper. It means that the authorities in Zimbabwe will no longer be able to prosecute journalists solely on the grounds that they 'insulted' President Mugabe;
- Singapore journalist, James Dorsey, won the right to appeal an order against him for disclosure of his sources for a story on corruption in professional football. This was the first time that Singaporean law has recognised that a journalist has a right to keep his sources confidential, and that the public interest in this outweighs the interest of a company in bringing proceedings for breach of confidentiality;
- The European Court of Human Rights ruled in the case of *Pauliukas v. Lithuania* that only grave slurs upon reputation are actionable under the right to privacy provision of the European Convention on Human Rights. This will limit the extent to which this can be used to restrict reporting on the activities of public officials or elected politicians;

Many of our strategic cases are long-running cases and we cannot control or even predict when they will be decided. At the European Court of Human Rights alone, by the end of the year MLDI had interventions pending or was working to advise applicants on cases involving the following issues:

- the criminalisation of "false news"
- the use of defamation damages as a way of bankrupting newspapers
- systemic harassment of journalists and bloggers
- the need for diversity in broadcasting
- the liability of news websites for comments left on their pages
- the use of ECHR rules on confidentiality to gag reporting on human rights violations
- the use of criminal libel laws to silence criticism of public officials
- the criminalisation of publishing political opinion during election times
- the use by the media of hidden recording devices

Each of these cases is likely to result in a judgment that has the potential to improve laws and practices that affect media freedom in Europe. The timing of the judgments is very unpredictable, unfortunately – with the exception of the case regarding liability for user comment, which concerns a grand chamber referral request and which will be heard in 2014. During the year, MLDI expanded its strategic litigation before national courts, African human rights courts and non-traditional international mechanisms including at Unesco.

MLDI's main new initiatives were in Africa. MLDI lodged a case at the African Court of Human Rights challenging criminal defamation as well as imprisonment as a sanction for criminal defamation – this on behalf of a journalist currently serving a one year sentence for defamation, in Burkina Faso. At the African Commission, MLDI's petition on behalf of imprisoned Rwandan journalists remained pending. Part of this complaint, too, is that a criminal conviction for 'insulting'

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the head of the State violates the right to freedom of expression. If successful, these cases will strike a significant blow for free speech throughout the continent.

MLDI also brought a challenge to the Burundi Press Law at the East African Court of Justice, acting for the Burundi Journalists' Union. This challenges the kind of repressive media legislation that has been introduced or attempted in various African countries over the last few years. A central tenet of the media law challenged in this case is that the state should not have the power to establish and control regulatory bodies for the media.

Towards the end of the year, MLDI lodged a case with the African Commission on Human and Peoples Rights on behalf of two imprisoned Ethiopian journalists, Eskinder Nega and Reeyot Alemu, asking for a declaration that their imprisonment violates their rights and that the abuse of Ethiopia's anti-terror laws is declared a systematic violation of human rights. The case is ongoing and has been financed through a crowd funding campaign which serves to raise funds as well as awareness of the situation of press freedom in Ethiopia.

MLDI continued its work on internet freedom through cases at the national level as well as by encouraging the development at the international level of good jurisprudence. MLDI supported a request for referral at the European Court of Human Rights in a case that held that a news website could be held liable even if it had removed potentially defamatory comments from a user immediately when they were notified of them. MLDI's letter of support was joined by some of the world's largest media outlets including Forbes, the Guardian, News International, Thomson Reuters, the New York Times and Conde Nast alongside media freedom groups such as ARTICLE 19.

As regards national litigation, MLDI supported a case challenging the blocking of YouTube in Pakistan. This started in January and remained ongoing by the end of the year. MLDI also supported a challenge to the blocking of Jordanian news websites, led by Jordanian news website, Ammanet. This was unsuccessful.

MLDI applied to intervene in the case of *Thesing v. European Central Bank*, at the European Court of Justice, concerning the right of access to information for journalists. MLDI's request was denied, as were requests to intervene brought by the newspaper, *The Guardian*, and Spanish-based freedom of information organisation, Access Info-Europe.

Direct assistance to journalists

MLDI's emergency defence fund provides assistance to journalists or independent media in need of legal support. Typically, MLDI responds to requests for assistance by providing funding to hire a local lawyer, and works together with the local lawyer to secure a good outcome for the journalist concerned. Over the year, the majority of MLDI's individual cases were in Africa and Asia. Of the 94 cases pending at year-end, 38 were in Africa. The remainder were spread almost equally between Asia and Europe: 26 in Europe, and 23 in Asia. Five cases were pending in the Middle East.

Of the cases that were resolved during the year, the majority resulted in a victory for the journalist concerned. These included:

- libel charges against Rodney Sieh, a Liberian newspaper editor imprisoned for failure to pay a libel award of US\$1.5m, were dropped following sustained legal and broader advocacy pressure. His newspaper has resumed publication;
- Cameroonian journalist, Victor Ndoki, won a defamation case that had been kept pending against him for more than a year;
- Somalian journalist, Jamaa Jiir, was acquitted from charges of insulting the state;
- Somalian newspaper, Hubaal, beat various criminal charges against its editor and owners brought in response to its reporting on issues of corruption;

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- the blocking of Kyrgyz website, Fergana News, was discontinued following a legal challenge and sustained public advocacy around the issue;
- Rwandan journalist, Idriss Gasana Byiringiro, was acquitted from charges of filing a false police report after he was abducted by members of the country's security services;
- Cambodian radio journalist, Mam Sonando, on trial for inciting hatred in relation to broadcasts in which he questioned government land policy, was acquitted from these charges. He was found guilty on unrelated but trumped up charges of forest clearance and sentenced to time already served, meaning that he was released immediately;
- Indonesia journalists beaten up by police won a criminal case against their assaulters;

Impact of the work of the MEDIA LEGAL DEFENCE INITIATIVE

During the year, MLDI developed its monitoring and evaluation framework. To measure the impact of its work, MLDI's monitoring and evaluation system seeks to measure two key statistics:

- the outcome of the legal case in which we provided assistance; *and*
- whether or not the journalist or media outlet was able, following the case, to remain active in journalism

Both of these are important metrics. If MLDI's assistance helps a journalist win a legal case but she or he is forced to stop working as a journalist as a result, MLDI would not regard that a "win". Conversely, getting a matter discontinued without a "clear" legal win but enabling the journalist to remain active as a journalist would be regarded a positive outcome. MLDI collects data on wins/losses in legal cases systematically for every case. For a smaller selection of cases, MLDI conducts 'what happened next' interviews to assess the longer term impact of its work and whether or not the individual concerned has remained active in journalism.

MLDI's monitoring and evaluation system also seek to measure whether, on the whole, there has been an increase or decrease in the use of the law to silence journalists; and the availability of lawyers to defend charges against journalists. MLDI is working closely with its partners to either adopt its monitoring and evaluation methodology, or to adopt methodologies of their own that will allow them to report impact data to MLDI. It is vital for MLDI to get our partners on board in this effort, both to provide us with the information we need but also for their own future development.

Over the year, MLDI could show significant impact for its work. By December, MLDI was working on 96 cases with a success rate of 73%. Follow-up interviews with journalists involved in some of these cases showed that they remained active journalists and that MLDI's support had bolstered their resolve. Several of the cases that were decided had a lasting impact and improved the legal regime for journalism. In Singapore, an MLDI-supported case established that bloggers are to be regarded as journalists and that they may keep their sources for stories involving corruption confidential. In Zimbabwe, a long-running case supported financially by MLDI decided that laws that criminalised insulting the head of state are unconstitutional, meaning that these can no longer be used against journalists.

Public benefit focus on ensuring that activities achieve charitable aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work within the last twelve months. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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Report of the trustees

For the year ended 31 December 2013

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance in the delivery of public benefit

The charity's main activities and whom it tries to help are described above. All its charitable activities focus on, the promotion of human rights throughout the world, in particular through the protection of freedom of speech and the right to free expression, and the advancement of education in law, including human rights law, and journalism, these activities are undertaken to further the Company's charitable objects for the public benefit.

Beneficiaries of the services of the MEDIA LEGAL DEFENCE INITIATIVE

Primary beneficiaries include journalists and media outlets who are prosecuted and/or persecuted for properly pursuing their role; national non-governmental human rights organisations worldwide that defend against infringements of the right of the media to freedom of expression and human rights lawyers working in the field of freedom of expression.

Secondary beneficiaries include the public at large, by benefiting from the free flow of ideas and information in society that has been enabled through the MEDIA LEGAL DEFENCE INITIATIVE's activities in defence of media freedom.

Financial review

There was a surplus for the year of £253,192 (2012 – deficit £96,125). This is represented by movements of £63,383 in restricted funds and £189,809 in unrestricted funds. During 2013, MLDI has received incoming resources amounting to £1,470,260 (2012 - £1,075,386), out of which £1,192,324 (2012 - £1,143,990) was expended on charitable activities.

This was the second year that the MEDIA LEGAL DEFENCE INITIATIVE recorded the value of pro bono support given by lawyers/law firms to its activities. The value of that support was estimated to be £533,023 (2012 £339,281).

The trustees reviewed their reserves policy in 2013 and have set a reserves policy requiring:

- Reserves to be maintained at a level which ensures that the MEDIA LEGAL DEFENCE INITIATIVE's could meet any costs of closing the organisation, whilst remaining operational for a period of six months, without any new grant making activity.
- A proportion of reserves to be maintained in a readily realisable form.

The level of reserves for 2014 has been set at £235,000; we are also carrying forward general funds of £220,071. This is intended to cover planned activities in 2014 and to act as a contingency against an expected fall in unrestricted income over the next two years.

The calculation of the required level of reserves and general funds is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisational commitments

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For the year ended 31 December 2013

The MEDIA LEGAL DEFENCE INITIATIVE has introduced a system to monitor its activities, risks and fund balances to ensure that any unrestricted income over and above its reserves needs is utilised in the most effective manner to implement its charitable objects.

Plans for the future

Alongside our ongoing case work, strategic litigation and capacity building work, the main priorities for the year will be the following:

- we will be piloting a media law curriculum for lawyers in East Africa;
- we will seek to expand our capacity building work in Africa, where we receive a lot of requests for assistance but capacity is low.
- through the first half of the year, there will be a strong focus on strategic litigation with cases being heard at the European Court of Human Rights (*Delfi v. Estonia*, on the liability of news websites for user comments); the African Court of Human Rights (on criminal defamation); and the East African Court of Justice (challenging the Burundi media law). Each of these are reported in detail above, under 'strategic litigation'; and
- we will be stepping up our casework in Russia and South Asia.

Statement of the trustees' responsibilities

The trustees (who are also directors of Media Legal Defence Initiative for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting 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 are sufficient to show and explain the charitable company's transactions and 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 prevention and detection of fraud and other irregularities.

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For the year ended 31 December 2013

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the 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 the financial statements may differ from legislation in other jurisdictions.

Auditors

Sayer Vincent LLP were re-appointed as the MEDIA LEGAL DEFENCE INITIATIVE's auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 30 April 2014 and signed on their behalf by

Gwyneth Henderson, Chair

Independent auditor's report

To the members of

Media Legal Defence Initiative

We have audited the financial statements of Media Legal Defence Initiative for the year ended 31 December 2013 which comprise statement of financial activities, balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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. 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

Respective responsibilities of trustees and auditors

As explained more fully in the statement of trustees' responsibilities set out in the report of the trustees, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. In addition, we read all the financial and non-financial information in the report of the trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2013 and of its 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

Independent auditor's report

To the members of

Media Legal Defence Initiative

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or

Jonathan Orchard (Senior statutory auditor)

14 May 2014

for and on behalf of Sayer Vincent LLP, Statutory Auditors

8 Angel Gate, City Road, LONDON EC1V 2SJ