



**The International Center for Not-for-Profit Law**

**ANNUAL REPORT**

**2001 – 2002**

*June 2002*

## **ICNL MISSION**

*“ICNL promotes the development and operation of a legal framework in countries throughout the world that furthers the healthy functioning of not-for-profit organizations as part of civil society.”*



## **ICNL FUNDERS**

*ICNL gratefully acknowledges the following institutions for their support:*

The United States Agency for International Development, the World Bank, the Rockefeller Brothers Fund, the Charles Stewart Mott Foundation, the John D. and Catherine T. MacArthur Foundation, the Ford Foundation, the Open Society Institute, the Wallace Global Fund, the Helen Bader Foundation, the Compton Foundation, the American Express Foundation, the AT&T Foundation, the GE Fund, the Rockefeller Foundation, the Alcoa Foundation, the Chevron Corporation, the Counterpart Foundation, the Henry M. Jackson Foundation, the Asian Development Bank, the Eurasia Foundation, Armenian Assembly of America, Chemonics International, Inc., Development Alternatives, Inc., East-West Management Institute, FIP Poland, World Learning, Vietnam Assistance for the Handicapped, and the International Monetary Fund.

## GEOGRAPHIC SCOPE OF ICNL ACTIVITIES

### **EUROPE**

*Albania  
Armenia  
Azerbaijan  
Belarus  
Bosnia-Herzegovina  
Bulgaria  
Croatia  
Czech Republic  
Estonia  
France  
Georgia  
Germany  
Hungary  
Ireland  
Kosovo  
Latvia  
Lithuania  
Macedonia  
Moldova  
Netherlands  
Poland  
Romania  
Russia  
Slovakia  
Slovenia  
United Kingdom  
Ukraine  
Yugoslavia*

### **NORTH and SOUTH AMERICA**

*Argentina  
Belize  
Brazil  
Canada  
Colombia  
Costa Rica  
Dominican Republic  
El Salvador  
Guatemala  
Honduras  
Mexico  
Peru  
Trinidad-Tobago  
USA  
Venezuela*

### **OCEANIA**

*East Timor  
Fiji  
Kirbati  
Marshall Island  
Micronesi FS  
Nauru  
New Zealand  
Palau  
Papua New Guinea  
Samoa  
Soloman Island  
Tokelau  
Tonga  
Tuvalu  
Vanuatu*

### **AFRICA**

*Cameroon  
Egypt  
Kenya  
Malawi  
Morocco  
Mozambique  
South Africa  
Tanzania*

### **ASIA**

*Bangladesh  
Cambodia  
China  
India  
Indonesia  
Iran  
Israel  
Japan  
Jordan  
Kazakhstan  
Kyrgyzstan  
Laos  
Mongolia  
Nepal  
Pakistan  
Taiwan  
Tajikistan  
Thailand  
Uzbekistan  
Vietnam  
West Bank-Gaza  
Yemen*



## **LETTER from the CHAIR**

Having been involved in not-for-profit law in all its forms for many years, I am proud to be associated with the outstanding record of achievement which this report sets out. It is my privilege to pay tribute to the skill and dedication which the staff of ICNL and its partners and associates around the world have brought to the challenge of strengthening the legal and regulatory framework necessary to enable civil society to flourish with integrity and effectiveness.

The importance of ICNL's agenda is more widely recognized now than it was 10 years ago when its founders, Lee Irish and Karla Simon, identified the need and had the energy, imagination, and determination to realize it. Having been associated with their work since the very first regional conference in Central and Eastern Europe, I am delighted that I can now pay tribute as Chair of ICNL's Board to Lee and Karla for their vision and accomplishments.

Not the least of their achievements has been to recruit a body of staff whose expertise and commitment is renowned throughout the world. They have left ICNL in good hands.

The role of civil society is becoming both more important and more complex with every year that passes. In light of the monstrous events of 9/11, the need for civil society and its institutions to be well-grounded and secure is all the more evident. Civil society must be enabled; and it must have integrity. It must be independent; and it must live up to its ideals. The legal and institutional framework within which not-for-profit organizations operate is the basis for a flourishing civil society. ICNL's aim is to support those committed to realizing this framework in widely diverse cultures and societies around the world. Partnership and facilitation is the keynote.

Securing good laws is the first necessary condition for a flourishing civil society, but it is not sufficient by itself. Laws are not self-implementing, and an enhancing environment for civil society needs to be maintained. In particular, the balance between freedom and accountability needs sensitive application. As this report highlights, ICNL's work increasingly involves sound implementation of the basic framework.

***Richard Fries***



## **LETTER from the PRESIDENT**

This vision of our founders, Leon Irish and Karla Simon, continues to guide ICNL as we work to provide a safe legal space in which civil society can flourish.

As ICNL continues to grow, and as leadership now changes, particular project focus may shift -- for example, from basic registration issues to more complex questions of taxation, government procurement of social services, or community foundations. But in every instance, the underlying purpose of ICNL's efforts around the world remains: to assist local and international organizations and governments in the establishment of an enabling legal framework to strengthen civil society.

Our work often leads to broader results. ICNL has deliberately employed a methodology for working jointly with government, civil society organizations, the legal profession, and others. As a consequence, in countries where well-designed legal and regulatory structures have been crafted, significant governance reforms have also often resulted from the participatory process ICNL facilitates.

Projects in the South Pacific, Middle East, Asia, and Africa have expanded ICNL's perspective from our original base in Europe and the former Soviet Republics. Our work now reflects our increasing concern with the social and economic impact of legal reform that affects civil society. ICNL's staff, consultants, and partners reflect the diversity of cultures and subject matter with which we work.

ICNL is not a solitary player. We are supported by a network of partners and numerous funders - - public, private, and international -- who share our purpose and recognize the added value we bring to their own work.

ICNL's staff in all of our offices is proud to participate with our colleagues around the world as we work for the achievement of this shared enterprise.

***Stephan Klingelhofer***

*Since 1992, ICNL has supported the strengthening of civil society in Europe, Africa, the Middle East, Asia, Latin America, and Oceania by helping improve the legal and regulatory environment for associations, foundations, and other not-for-profit, non-governmental organizations (NGOs). With the assistance of ICNL and its network of local partners, substantial progress has been made around the world in reforming the legal framework for NGOs. Perhaps most important, this work has promoted citizen participation and social and economic development in both developing and transitional democracies.*

**ICNL's activities in 2001-2002 have successfully reflected this approach.**

#### **LEGISLATIVE ASSISTANCE**

*ICNL has provided technical assistance and comparative best practice information to support the drafting and enactment of NGO legislation concerning:*

- ? **The registration and legal framework governing NGOs;**
- ? **Tax and fiscal provisions affecting NGOs and their donors;**
- ? **Citizen participation; and**
- ? **NGO/government partnerships, endowments, and other issues affecting civil society.**

With ICNL support, countries around the globe have made considerable progress on the development of legal frameworks governing civil society. All of ICNL's initiatives incorporate a methodology emphasizing citizen involvement, transparency, and local ownership. To encourage participation in the legislative process, ICNL facilitates NGO/government drafting groups, public hearings, and other forms of involvement.

The following examples highlight some of the legal improvements accomplished with ICNL assistance:

ICNL's Central and Eastern European Program (CEE) has contributed to the enactment of over twenty laws supporting civil society, including eight laws in the past year. In October 2001, the **Republic of Srpska ("RS")**, a constituent jurisdiction of Bosnia and Herzegovina enacted a new *Law on Associations and Foundations* that significantly reduced burdens on NGO formation and operation. Two months later, the national government of **Bosnia and Herzegovina ("Bosnia")** enacted a new law that – for the first time – allows NGOs to register at the state-level.

In October 2001, **Croatia's** new Law on Associations recognizes the right to establish informal associations and liberalizes registration and internal governance procedures. Also in 2001, the **Bulgarian** parliament passed the first of a series of tax reforms benefiting NGOs and their donors. **Albania** also enacted comprehensive NGO law reform. As a result of ICNL's work, the Johns Hopkins Center for Civil Society Studies concluded, "in many ways, the new legal frameworks emerging in the region appear to be superior to those in the West, which developed in a far more haphazard fashion."

*ICNL was able to build a consensus between Members of Parliament from different political parties, which is a remarkable achievement. I can say that the enactment of this NGO law is to a great extent a result of ICNL's program in Bulgaria.*

**Lyutvi Mestan**  
**Member of Parliament**  
**Bulgaria**

There have been similar breakthroughs in ICNL's Newly Independent States Program (NIS). The National Assembly of **Armenia** adopted a progressive Law on Public Organizations in December 2001. Efforts have been underway to discourage government attempts to eliminate tax provisions benefiting NGOs in **Georgia**. Government, parliamentary, and NGO representatives in **Azerbaijan** have initiated their first open discussion of taxation and registration issues, and Parliament has

opened a website inviting public comments on draft laws.

In January 2002, the Government of **Kazakhstan** issued Resolution No. 85, encouraging NGO/government cooperation. In the same month the Committee for Public Associations and Information Policy Affairs of the **Kyrgyzstan** held a public hearing to discuss amendments to the law on “On State Registration of Legal Entities,” where restrictive law proposed by the government was dismissed after international expert testimony and comments.

Elsewhere, ICNL has assisted with additional initiatives. For example, with IMF funding, ICNL assisted in the drafting of a new law on Foundations and Associations in **Indonesia**. After a staff visit to **Iran** in the spring of 2001, ICNL was asked by Iranian drafters to furnish comments to the *Law on Establishment and Activities of Non-governmental Organizations*, which provides for local registration, national publication of registration information, and local oversight by a joint NGO and government commission.

ICNL has provided expert assistance in **Tanzania** to NGOs and the government, helping them to reform laws governing registration and supervision of the NGO sector.

In the **South Pacific** island nations, ICNL is continuing to work on NGO initiatives. ICNL’s previous assessment of the region has led to an association with the University of South Pacific and local partners in five countries. The project focuses on the conflict between traditional practices and written laws

## **IMPLEMENTATION**

*Progressive, consistent, and nonpartisan implementation of supportive NGO legislation is a challenge throughout the world. To improve implementation practices, ICNL provides:*

- ? **Technical assistance to registration officials, tax officials, and ministry representatives;**

- ? **Advisory services on the development of model forms and procedures;**
- ? **Judicial training on implementation procedures; and**
- ? **Information on codes of ethics and other tools for NGO self-governance.**

Recognizing that enacting good legislation alone is not sufficient, ICNL has undertaken a number of projects to help ensure the progressive, consistent, and apolitical implementation of NGO law. The following activities exemplify this approach:

ICNL participates in *post conflict reconstruction* initiatives – for example, in **East Timor** and **Kosovo**, where ICNL worked with United Nations representatives on drafting basic regulations to govern the sector. Under a grant from the Charles Stewart Mott Foundation, ICNL continues to provide training and assistance – both directly and through its subgrant to the Kosovar Center for NGO Law – to the UNMIK Registration and Liaison Unit in **Kosovo** on issues such as registration procedures, public benefit status, and processing annual reports.

*Thanks to your expertise and superior drafting skills this [NGO Regulation] is surely UNMIK’s finest regulation. Thanks! It has been an honor and a pleasure working with you.*

**Frits Bontekoe**  
**Senior Legal Officer**  
**United Nations Mission in Kosovo**

In **Albania**, ICNL distributed public information on the new NGO law and provided assistance to the courts on implementation and registration provisions. In **Croatia**, ICNL supported the Ministry of Justice’s efforts to implement decentralization through training of local registration officials. In **Bulgaria, Montenegro, Macedonia** and **Bosnia**, ICNL has provided technical assistance on the development of a central registry of NGOs, which is important for assuring transparency and improving the public image of the sector. In addition, ICNL commissioned the publication of informational materials on the legal and fiscal framework of NGOs have proved enormously useful to the

NGO community. The **Bulgarian Center for Not-for-Profit Law** (an ICNL affiliate) and the Ministry of Justice in **Bulgaria** have organized seminars for judges, to ensure that their registration procedures are in full compliance with the provisions of the new law.

In **Kyrgyzstan**, ICNL prepared and submitted commentaries to key parliamentary committees, explaining the acceptability of unregistered NGOs and their rights and duties under Kyrgyz law. This advice led to the rejection of restrictive government proposals affecting non-registered organizations. The legal climate for registration of NGOs is improving in different regions of **Uzbekistan**, in part due to ICNL-organized seminars for officials and NGOs. Comments on tax and regulatory NGO legislation have been published in **Kazakhstan** to assist with implementation of a newly adopted tax code and the NGO law. In **Azerbaijan** ICNL and local NGOs have been working to implement registration provisions of the NGO law enacted in 2000.

## **CAPACITY BUILDING**

*Capacity building remains a cornerstone of ICNL's vision. ICNL seeks to empower civil society leaders, government officials, parliamentarians, lawyers, and others to sustain civil society law reform processes by providing comparative information and neutral ground for discussion. Capacity building activities include:*

- ? **Workshops and seminars on international "best practices;"**
- ? **Local language publications on laws affecting NGOs;**
- ? **Cross-regional technical assistance; and**
- ? **Fellowships and study tours.**

The following projects are examples of ICNL initiatives in this area.

ICNL is organizing local level meetings between NGO representatives and tax officials to discuss NGO taxation in **Albania**, as well as training local lawyers in the new NGO laws. ICNL provides support to NGO centers in **Croatia** and **Bosnia** that provide pro bono legal advice to

NGOs. ICNL continues to support NGO/government partnerships by translating and distributing materials and organizing workshops on these issues in **Bosnia** and **Albania**. ICNL lectured on self-regulation to 53 USAID Democracy Network partners in **Macedonia**, resulting in a local initiative that lead to the drafting of several "microcodes" of conduct.

ICNL's **Bulgarian** affiliate, the Bulgarian Center for Not-for-Profit Law (BCNL) is staffed entirely by lawyers trained by or experienced in working with ICNL. ICNL's projects in the republics of the former Soviet Union are accomplished with local partner lawyers, and ICNL's offices in both **Ukraine** and **Kazakhstan** are staffed almost entirely with lawyers from the respective regions. ICNL provides on-going training and materials for further growth in the capacity of those lawyers and those they serve.



Persons associated with BCNL pictured above: Back row : Mihail Boyadjiev (treasurer), Georgy Genchev, Monika Kopcheva (legal consultant), Tony Dimov (legal consultant), Luben Panov (Director), Plamen Todorov  
Front row: Andriana Petrova (intern), Nadia Shabani (intern), Daniela Trifonova, Eleni Sidera (secretary)

The **South Pacific** initiative employs law students and young lawyers from throughout the region strengthening their skills on behalf of improving the legal environment in which civil society functions.

ICNL provided intensive *internships* for young lawyers in both the fall 2001 semester and spring 2002 semester in the Budapest, Washington, and Almaty offices. BCNL in Sofia also provided internships.

During the fall of 2001, ICNL created and implemented a new initiative in CEE – the *Research Fellowship Program*. This program provides research stipends to distinguished scholars, academics, and practitioners from CEE on issues of NGO law. This year, one fellow focused on the legal framework regulating methods of fundraising activities for NGOs in five CEE countries, while another examined the legal framework for religious associations in Central and Eastern Europe.

## **EDUCATIONAL INITIATIVE**

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*Launched in 2000, the goal of this initiative is to expand the base of lawyers with interest in, and knowledge of, NGO law.*

ICNL has worked with law faculties at universities throughout CEE to integrate NGO law into the curriculum. At Central European University in Budapest, ICNL taught both a theoretical course, Introduction to Non-Profit Law, and a non-profit law clinical course. Approximately 40 students took the theoretical course, and 14 students enrolled in the clinical course at Central European University this year.

The availability of teaching materials on NGO law increased rapidly over the past year. A legal clinic in **Bulgaria** included an NGO law component, and others are planned. In **Macedonia**, ICNL co-authored an NGO law textbook with local professors – thus becoming the first foreign experts to publish a textbook in the 50 year history of the law school. A team of Bulgarian academics has been preparing an NGO law textbook in cooperation with ICNL and BCNL. The comparative analysis from the textbook will be translated into several languages to serve many of the universities in the region.

In the past year, ICNL-Budapest strengthened its position as a resource center for information and expertise in the field of NGO law as a university subject. ICNL and the Third Sector Studies (TSS) Network held a joint workshop on NGO teaching in October 2001 in Budapest, and they continue to assist each other's projects by providing contacts, publication materials, and

expertise. ICNL has renewed its contacts with the 50+ participants in this initiative, including academics, researchers and NGO leaders working in the field of teaching NGO law in over 10 countries of the region.

The accomplishments of the initiative in Europe are now being replicated in **Central Asia** and elsewhere in ICNL's network. As part of this initiative, the [www.ngolaw.org](http://www.ngolaw.org) website is being updated and renewed.

## **GLOBAL AND REGIONAL INITIATIVES**

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*ICNL facilitates the development of domestic, regional, and global networks of NGO law specialists. ICNL provides these networks with comparative legal information, expertise, and opportunities to share experiences. Initiatives include:*

- ? **Regional and global research and publications;**
- ? **Global technical assistance;**
- ? **Fellowships and study tours;**
- ? **Regional conferences and workshops; and**
- ? **A compendium of current country, regional, and international research and country reports concerning not-for profit law.**

In all regions in which it is working, ICNL has initiated *research in the areas of privatization of social services and government grants to NGOs*. To support fair and transparent procedures for disbursing government grants to NGOs, ICNL will conduct a study of practical aspects of government grant making, including criteria for grant making and supervision of the use of grant funds.

ICNL continues to develop *linkages between NIS and CEE* by providing joint research projects, organizing cross-border consultations, translating and digitizing materials, sponsoring participation in workshops and conferences, and expanding the tax survey to cover the NIS region.

In September 2001, ICNL completed work on the *Model Provisions for Laws Affecting Public*

*Benefit Organizations.* This document contains model provisions to define and regulate “public benefit” organizations entitled to preferential tax/fiscal treatment. Working groups in **Latvia**, **Croatia** and **Macedonia** are currently preparing public benefit laws based on the Model Provisions and the Model Provisions have been made available to interested persons in many other countries.

The *Handbook on Good Practices for Laws Relating to Non-Governmental Organizations*, originally published by the World Bank, has been updated and will soon appear as an ICNL document. Additionally the 1997 OSI-ICNL *Guidelines for Laws Affecting Civic Organizations*, continues to be used in many countries around the world, and is soon to be republished in an updated and more comprehensive edition.

In January 2002, ICNL hosted a regional workshop on pressing tax issues, with an emphasis on the countries of the former Yugoslavia. The workshop led to meaningful cross-border exchanges and progress on country-specific tax initiatives, especially in **Bosnia** and **Macedonia**. ICNL also co-hosted a gathering of international experts in Warsaw in January 2002 to examine the legal issues affecting *volunteers and volunteering* in **Europe**. Discussions centered on legislative and best practice recommendations that can serve as guidelines in countries throughout Europe.

In September 2001, ICNL issued a revised edition of a survey summarizing the *NGO tax framework* in Central and Eastern Europe. This survey is being used by local experts to help frame NGO tax reform initiatives.

On October 29, with the financial and logistical support of GTD/USAID, ICNL held a conference in Bishkek, Kyrgyzstan entitled “Social Partnership: State-NGO” for a large number of NGO leaders and government officials from **Kazakhstan** and the **Kyrgyzstan**. Together with international experts, participants examined legislation and existing practice concerning *social partnerships* in light of international experience. Subsequent round

tables were led by NGOs in both countries to explore the tasks, possibilities and advantages of social partnerships in their locales.

Using CEE, NIS, Latin America and Western Europe linkages, ICNL is collecting case studies on NGO government cooperation under a Counterpart/PADCO funded project in **Armenia**. These cases will be analyzed in relation to legislation in appropriate countries and will be made available elsewhere in ICNL’s network.

In the summer of 2001, ICNL published a Russian-language edition of the *Legal Mechanisms of Public Financing of NGOs* in the **Ukraine** and re-printed it for the **Central Asia** region in early 2002. In addition, the book on social partnerships, which provides different examples of NGO/government cooperation in different countries, was reprinted in Central Asia. In the spring of 2002, the World Bank published ICNL’s *Analysis of Ukrainian NGO Legislation* in Ukrainian.

**ICNL-Budapest** will soon register as a Hungarian foundation with public benefit status. This action represents a significant step toward the goal of establishing an *indigenous regional center* in Budapest for the development of NGO law. In less than a year, the ICNL-affiliated **Bulgarian Center for Not-for-Profit Law (BCNL)** has become a well-respected and highly successful Bulgarian civil society support organization with a diversified funding base. BCNL conducts research, analyses, and educational programming. BCNL also maintains a website, and serves as a resource, advocacy, and consultation center on all issues related to the legal framework for NGOs.

ICNL has partnered with NGO support organizations in eight Central and East European countries in the USAID-funded *Partners in Sustainability Project*. ICNL works with each organization on critical NGO law reform issues to advance the partner’s organizational capacity, financial sustainability, and advocacy skills.

## **INTERNET SERVICES PROGRAM**

*ICNL facilitates the development of NGO law specialists and encourages the flow of knowledge in the field by providing easily accessible, accurate information on laws and legal issues. These Internet-based services include:*

- ? **A global database of laws and reports;**
- ? **An on-line quarterly periodical, *The International Journal for Not-for-Profit Law*;**
- ? **On-line information on recent NGO developments;**
- ? **United States International Grantmaking project; and**
- ? **Regional Capacity Building via the Internet.**

In early 2002, ICNL reformulated the Internet Services Program to include new technologies and to further streamline and refine the project. ICNL is focusing on using broadcast media to further the dissemination of information to its partners. This “News Wire” service will be global in both scope and reach. ICNL is also developing a registration process for the web site to better cater to its existing users. Additionally, ICNL has developed a new Bulletin Board technology for hosting forums on topics of interest to the NGO community.

ICNL’s Database and Online Library contains over 2600 documents from over 160 countries; no comparable resource exists in the world. With an ever increasing number of local partners and regional contacts, ICNL’s database continues to grow at a rapid rate. ICNL has also made great strides over the past year to combat the digital divide by providing resources in indigenous languages as well as in English.

In addition to the database of laws, ICNL has two major online publications: *The International Journal of Not-for-Profit Law* (IJNL) and *The International Reporter of Not-for-Profit Law* (IRNL). Three new issues of IJNL were published in 2001-2002. The only publication covering not-for-profit law with a global coverage, IJNL now has a subscriber base of over 1,000 readers. IRNL provides country

reports written by local authors with an in depth analysis of the legal framework. There are currently seventeen IRNL reports.

ICNL made considerable progress on the Council on Foundations’ **United States International Grantmaking (USIG.ORG)** project. USIG facilitates international grantmaking by providing access to recommended forms with instructions, country reports and laws, and useful informational materials and resources. In February 2002, ICNL co-hosted a meeting for U.S. International Grantmakers in San Francisco that was attended by over 65 people. In addition, ICNL has posted nineteen country notes on legal issues affecting U.S. grantmakers in countries they serve since the conception of USIG; ten have been posted in the past year.

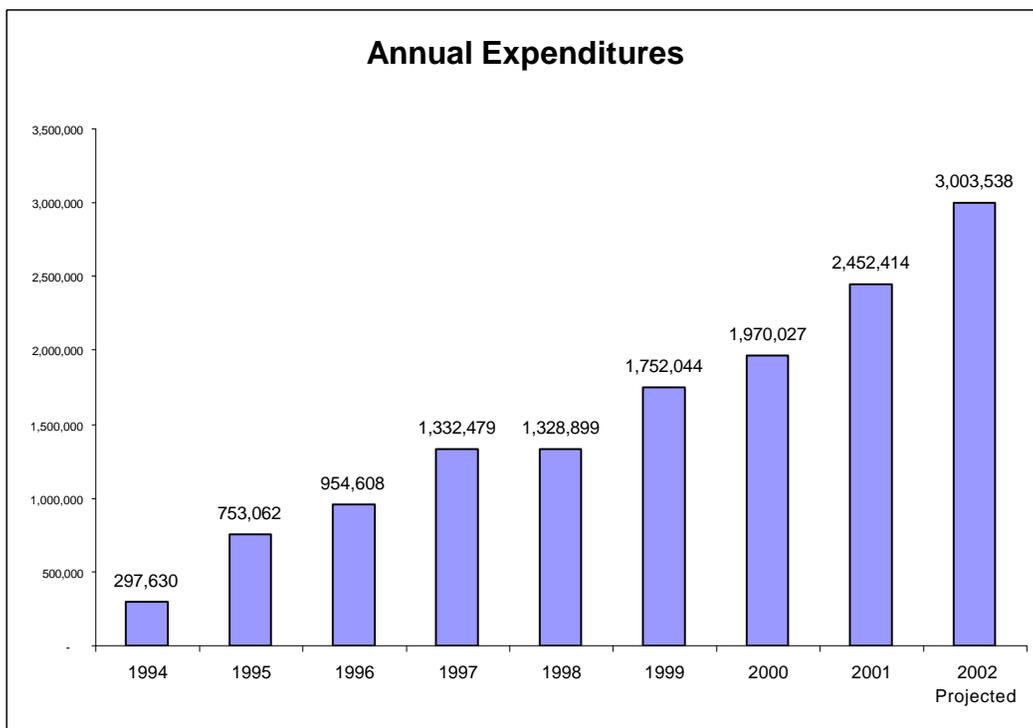
In Africa and Latin America, development of *network web sites for capacity building* among organizations is underway. ICNL is working to build an actual and virtual network of knowledge, information, and skill within these regions so that partners can develop and maintain appropriately supportive legal frameworks for civil society. ICNL has already held an on-line conference for Latin American experts and hosted multilingual discussion forums for comments on pending legislation in Belize and the Dominican Republic. Plans for the advancement of both projects are well developed and further implementation is targeted for 2002-2003.



Staff at ICNL-Washington

## ICNL FINANCIAL REPORT

*ICNL has grown steadily since its inception, as shown below. While programmatic growth continued in calendar year 2001, ICNL also increased strategic investment in program development.*



# ICNL FINANCIAL REPORT

INTERNATIONAL CENTER FOR NOT-FOR-PROFIT LAW, INC.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

	2001			2000
	Unrestricted	Temporarily Restricted	Total	Total
<b>PUBLIC SUPPORT AND REVENUE</b>				
U.S. Government and pass-through grants	\$ 0	\$3,033,766	\$3,033,766	\$1,585,914
Foundation and corporation grants	31,150	544,795	575,945	424,635
Individual Contributions	9,400	0	9,400	2,489
Other	196	0	196	2,817
Interest Income	578	0	578	998
Net assets released from restrictions - satisfaction of donor imposed restrictions	2,384,958	(2,384,958)	0	0
Total public support and revenue	2,426,282	1,193,603	3,619,885	<u>2,016,853</u>
<b>EXPENSES</b>				
Program Services	1,811,386	0	1,811,386	1,503,287
General and administrative	641,027.82	0	641,028	<u>466,740</u>
Total Expenses	2,452,414	0	2,452,414	<u>1,970,027</u>
Changes in Net Assets	(26,132)	1,193,603	1,167,471	46,826
Net Assets at beginning of year	26,768	368,059	394,827	<u>348,001</u>
<b>Net Assets at end of year</b>	<b>\$636</b>	<b>\$1,561,662</b>	<b>\$1,562,298</b>	<b>\$394,827</b>

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