Acronyms

ACHPR  African Commission on Human and Peoples’ Rights
CERD  United Nations Committee on the Elimination of Racial Discrimination
CESCR  United Nations Committee on Economic, Social and Cultural Rights
CRC  United Nations Committee on the Rights of the Child
CSO  Civil society organisation
CSW  Commission on the Status of Women
ESC rights  Economic, social and cultural rights
HRC  United Nations Human Rights Council
HRTB  Human rights treaty body
IACHR  Inter-American Commission on Human Rights
ILO  International Labour Organisation
IMF  International Monetary Fund
LAC  Latin America and the Caribbean
MPFG  Maastricht Principles on the Human Rights of Future Generations
OFiP22  Our Future is Public conference, 2022
OHCHR  Office of the United Nations High Commissioner for Human Rights
PTLAC  Regional Tax Platform for Latin America and the Caribbean
REDESCA  Special Rapporteurship on Economic, Social, Cultural and Environmental Rights of the Inter-American Commission on Human Rights
SDG  Sustainable Development Goal
UNFCCC  United Nations Framework Convention on Climate Change
WBG  World Bank Group
WHO  World Health Organization

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## Index

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Message from the Board</td>
<td>4</td>
</tr>
<tr>
<td>Message from the Executive Director</td>
<td>5</td>
</tr>
<tr>
<td>Who We Are</td>
<td>6</td>
</tr>
<tr>
<td>Our Methodology &amp; Practice</td>
<td>7</td>
</tr>
<tr>
<td>Where We Work</td>
<td>8</td>
</tr>
<tr>
<td>Our Publications</td>
<td>10</td>
</tr>
<tr>
<td>Testimonials</td>
<td>12</td>
</tr>
<tr>
<td>Stories of Collaborative Impact</td>
<td>13</td>
</tr>
<tr>
<td>The Quest for Equality Through Economic &amp; Tax Justice</td>
<td>19</td>
</tr>
<tr>
<td>Opening the Path to a Just Transition and Sustainable Societies</td>
<td>22</td>
</tr>
<tr>
<td>Championing Public Services</td>
<td>24</td>
</tr>
<tr>
<td>Right to Education</td>
<td>26</td>
</tr>
<tr>
<td>Right to Health</td>
<td>28</td>
</tr>
<tr>
<td>Strengthening ESC Rights Frameworks and Institutions</td>
<td>30</td>
</tr>
<tr>
<td>Ensuring Effective Protection of ESC Rights</td>
<td>32</td>
</tr>
<tr>
<td>Occupying Spaces</td>
<td>35</td>
</tr>
<tr>
<td>Shaping the Future</td>
<td>38</td>
</tr>
<tr>
<td>Two Ways to Exchange Information</td>
<td>39</td>
</tr>
<tr>
<td>Advancing Gender Equality</td>
<td>40</td>
</tr>
<tr>
<td>Pushing for Feminist Alternatives</td>
<td>42</td>
</tr>
<tr>
<td>A Bold Decision: Engaging With New Methodologies</td>
<td>44</td>
</tr>
<tr>
<td>Community-Based Research</td>
<td>45</td>
</tr>
<tr>
<td>Arts Competition</td>
<td>46</td>
</tr>
<tr>
<td>Survey of Public Services</td>
<td>46</td>
</tr>
<tr>
<td>The People Behind Our Work</td>
<td>47</td>
</tr>
<tr>
<td>Our Team</td>
<td>48</td>
</tr>
<tr>
<td>Our Board</td>
<td>50</td>
</tr>
<tr>
<td>Partnerships &amp; Networks</td>
<td>51</td>
</tr>
<tr>
<td>Donors &amp; Financial Overview</td>
<td>52</td>
</tr>
</tbody>
</table>
In a challenging year, shaped by war, deadly natural disasters, and the unprecedented rise of Earth temperatures, we have renewed our commitment to catalyse change.

By collaborating with partners worldwide, particularly in the Global South, we have intensified our efforts in 2023 to establish an inclusive, sustainable, and fair global taxation system. Our taxation and human rights work is critical to much-needed investments in universal and quality public services.

It is also key to confronting the climate emergency through just transitions. I am sure I speak on behalf of the whole Board when I express my pride in being part of an organisation which actively seeks the enjoyment of economic, social, cultural, and environmental rights to strengthen individual and community agency, autonomy, and respect for the inherent dignity of every human being.

This mission could not be more relevant in the face of global injustices that millions worldwide experience daily.

As I transition from the Board this year, I am confident that our teams, leadership, and board members will continue harnessing collective power to advance our vital mission.

Marcos Orellana
Chair of the Board
Dear friends,

In 2023, the world commemorated 75 years of the Universal Declaration of Human Rights (UDHR). The UDHR was humanity’s response to the ‘disregard and contempt for human rights (that) have resulted in barbarous acts which have outraged the conscience of mankind’. It affirmed ‘the advent of a world in which human beings shall enjoy freedom of speech and belief and freedom from fear’.

Regrettably, these goals are still aspirations. In addition to the horrors experienced by the victims of current wars, large segments of the world’s population live in fear of misery. We confront profound crises: the planetary crises of climate change, pollution, and loss of biodiversity; receding civic space; the spread of debt; and frightening levels of inequality.

The cumulative impact of these emergencies is devastating, particularly for women, children, and disadvantaged groups, such as racial or religious minorities, indigenous peoples, refugees, persons with disabilities, and lesbian, gay, bisexual, and transgender (LGBT) people. Against this background, it is not easy to remain hopeful. All the same, looking back at what we have achieved together with our partners in 2023, we can justifiably reaffirm our belief that positive change is possible. By working with others, we can build peaceful, sustainable, and fair societies.

During the past year, a growing number of people, movements and organisations have seen that, to overcome societal challenges, international solidarity is vital. Solidarity is at the centre of what we do. It is at the heart of a rights-based economy, of policies that promote equitable access to education, of health and care services of good quality, of progressive taxation, and a just transition. Solidarity nourishes all human rights and is the engine of social change.

At a time when solidarity seems absent from multilateral spaces and peace talks, we affirm it as a political objective. Several examples in this report show its immense value: its power to gather people together to create inclusive societies, defend nature, uphold rights, and protect strangers from abuse.

We see a path forward but it is not a moment for complacency. The most difficult battles are yet to come. Supported by our Board and donors, inspired by partners and human rights defenders, we will ally ever more closely with others to transform oppressive power relations and construct a world in which solidarity prevails and all persons can fulfil their potential.
Our vision
A world in which every person and community lives in dignity and in harmony with nature

Our mission
To transform power relations to enable every person and community to enjoy their economic, social and cultural (ESC) rights and all other human rights, now and in the future

Our values
We believe human rights are universal, indivisible, interdependent and inalienable, and that they are shaped by law and social relations. They are norms and, more importantly, shared values.
Their ultimate purposes are to remove asymmetries of power between individuals in society, challenge oppression, end the subordination and marginalisation of groups and individuals, and promote individual agency, autonomy, and respect for the inherent dignity of every human being.
Our Methodology & Practice

Our strategic plan for 2022-2025 adopts a daring and evidence-based approach, deeply rooted in our collaborative efforts.

Our theory of change is centred on our influential role in shaping the broader ecosystem that drives decision-making processes.

We identify concerns and issues that fall within our mandate and tools that add value. We work on these issues, on one hand by assembling evidence and arguments that lead to new narratives with power to rally social and political majorities, and on the other, by allying with other organisations to build coalitions that have enough momentum to advocate successfully.

Transformative narratives, together with broad social coalitions, have the power to strengthen the institutional human rights framework, influence public and institutional attitudes, and change thinking.

Our agility is key; we are committed to continuously seeking out and implementing innovative strategies that advance social and economic justice.

Our partnerships are at the centre of everything we do. We work with, through and for partners.

Our work is a cycle, an upward spiral of iterative and cumulative changes in which local and global actions influence and benefit each other.
ON THE GROUND

Where We Work

Our dispersed organisational structure means that we are uniquely close to the ground in several regions, allowing us to engage directly with a variety of struggles and with institutions associated with economic, social, cultural, and environmental rights worldwide.

Our strategic presence in Geneva sets us apart as the sole NGO exclusively committed to economic, social, cultural, and environmental rights. This permits us to play a pivotal role in promoting and protecting these rights globally.

Our facilitation of policy exchanges with human rights mechanisms enriches their work with insights from grassroots movements, organisations, and defenders. We connect on-the-ground perspectives with international mechanisms, and vice versa, increasing the capacity of both to catalyse local and global change.
WE WERE PRESENT IN:
- Accra
- Bogota
- Bonoua
- Brussels
- Budapest
- Buenos Aires
- Geneva

WE WORKED IN:
- Argentina
- Chile
- Colombia
- France
- Ghana
- Guatemala
- India
- Italy
- Ivory Coast
- Kenya
- Liberia
- Mauritania
- Mexico
- Morocco
- Nigeria
- Panama
- Senegal
- Spain
- Switzerland
- Tanzania
- United States of America
Our publications include research reports, briefing papers, and scholarly contributions to academic books and journals. Our aim is to explain complex issues in accessible language. GI-ESCR documents have shaped debates on human rights and public policy, and given civil society organisations stronger arguments to sharpen their advocacy.

A Care-Led Transition to a Sustainable Future

This Briefing Paper examines the relationship between care and climate change, and shows that care policies can help to advance a just and fair transition to a sustainable future. The series explores the links between just transition, women’s rights, and gender equality.

The Commons and Public Services: A New Way Forward or an Alternative to Human Rights?

As public services continue to be privatised and commercialised, this paper asks whether the Commons model can be transformative. Can collective husbandry of resources and assets provide equitable, universal, and sustainable solutions to the challenges that communities face worldwide?
Other Publications

See all publications released in 2023 on our website:
www.gi-escr.org

We seek to debunk myths, showcase alternatives, amplify voices, and build collaborative narratives that equip and mobilise communities

We reach out to people by embracing their diversity, values, and experiences, and speak to them as far as possible in their own languages. National and international media outlets are an important bridge to this goal. Articles, interviews, open editorials and our website all help us to communicate people’s experiences and explore alternatives for transformative change.

**MEDIA COVERAGE**
In 2023, we achieved remarkable recognition. Our work was featured by a variety of media outlets across the globe.

- **45** Media Outlets
- **123** Media Mentions
- **33** Countries
- **6** Languages

**SOCIAL MEDIA**
In 2023, our social media presence grew, enhancing our audience engagement and extending the reach of our content.

- **15,662** Followers
- **154,706** Views of our content

**NEW WEBSITE**
Traffic rose sharply after March, when we launched a new website, refreshed our brand identity, and updated our logo.

More information about our media presence can be found at gi-escr.org/en/our-work/changing-narratives
I want to express my sincere appreciation for the ongoing support from GI-ESCR, which has been incredibly valuable during these formative years of REDESCA. [...] GI-ESCR’s relentless efforts are undeniably making a significant impact.

Soledad García Muñoz
Special Rapporteur on Economic, Social, Cultural, and Environmental Rights, Inter-American Commission on Human Rights (REDESCA) 2017-2023

“I would like to pay tribute to GI-ESCR for its efforts and believe we will pursue our cooperation towards the full realisation of economic, social and cultural rights for all without discrimination. I am very pleased with the new edition of the Yearbook of the UN Committee on Economic, Social and Cultural Rights (CESCR), again ably prepared and published by GI-ESCR. I am also very grateful to GI-ESCR for its continued support of various aspects of the work of the Committee, including the annual engagement with civil society.”

Mohamed Ezzeldin Abdel-Moneim
Chair, Committee on Economic, Social and Cultural Rights (CESCR)
Stories of Collaborative Impact

To understand how our role in research, articulation and advocacy achieves change, it is helpful to look at real stories. Illustrations of impact can be found throughout this report. During 2023, we provided vital technical support and achieved ground-breaking results inside and beyond the human rights community. In this section, we show how our work with partners is making a difference in people’s lives.
Shaping the OHCHR’s vision

After years of raising awareness of the structural challenges of inequality and the links between human rights and economic decisions, in April the Office of the UN High Commissioner for Human Rights called for progress towards a ‘human rights economy’ in which ‘human rights must be central to economic decision-making’.

In such an economy, budgets, taxation, trade policies, consumption and production patterns, investment decisions and business models would fully comply with every country’s human rights obligations, including the right to a clean, healthy, and sustainable environment.

OHCHR’s new vision, which is designed to strengthen its work on ESC rights, aligns fully with our Strategic Plan 2021-2025 and our efforts to mobilise the international human rights machinery to tackle the global scourge of inequality.

Taking a significant step towards fiscal justice in Latin America and the Caribbean

In 2023, several Latin American and Caribbean countries took a major step to advance tax justice in the region. In January, during the World Economic Forum in Davos, the Minister of Finance of Colombia called on countries of the region to support the idea of a fiscal summit. At first, this was only an idea, but together with partners, we cooperated closely with the governments of Colombia, Chile, and Brazil to organise a summit.

The first Latin American and Caribbean Summit for an Inclusive, Sustainable and Equitable Global Tax Order took place in July in Cartagena, Colombia. It brought together representatives from 16 countries and established a regional platform to improve tax cooperation.

Seizing the opportunity, with civil society organisations we coordinated a four-day civil society event beforehand. It was attended by more than 140 participants from the region, who work on public services, climate and feminism, youth, human rights, indigenous rights, and other issues. The event created a model for cross-movement alliances that seek to promote tax justice. More than 60 civil society organisations from 20 countries in the region crafted ten Recommendations for Tax Reform in the Region.
that put human rights, progressive taxation and gender at the centre of their demands. The recommendations were presented to government representatives during the Summit in Cartagena.

The countries at the Cartagena Summit issued a joint declaration that echoed civil society’s concerns and recommendations. The declaration explicitly acknowledged the need to consider human rights as a foundational element of fiscal policy. The Summit also initiated the Platform for Taxation in Latin America and the Caribbean (PTLAC), which will foster cooperation on regional tax policies and strengthen the region’s voice in international tax negotiations. Colombia became PTLAC’s first president (for 12 months), while the Economic Commission for Latin America and the Caribbean (ECLAC) will provide its Technical Secretariat. The Summit further created a Civil Society Council to enable civil society to participate in PTLAC’s activities and debates.

The PTLAC has established three working groups, on progressive taxation, green taxes, and tax transparency. They will prepare substantive proposals and coordinate common positions on tax justice in the region. We are actively engaging with them.

To foster South-South collaboration between regional human rights mechanisms, in October we organised an expert meeting in Geneva on Human Rights Approaches to Sustainable Social and Public Services. Specialists from Africa and Latin America shared their experiences and agreed to collectively urge human rights monitoring bodies to clarify the content of States’ obligation to provide public services of good quality financed by progressive taxation.

The expert meeting led the Working Group on Economic, Social and Cultural Rights of the African Commission on Human and People’s Rights to look closely at the issue. In November, the Working Group issued a Joint Statement on Support for an International Treaty on Tax Cooperation and Resources for Financing Social and Public Services. Its call to negotiate a UN tax treaty echoed the expert meeting’s discussions.

At the expert meeting, participants also adopted the ‘Geneva Declaration: Anchoring Social Services in Human Rights Standards in the African and Inter-American Regions’. Published in early 2024, the Declaration urged international and regional human rights monitoring bodies, civil society organisations and academics to promote sustainably-financed public and social services of good quality with the aim of realising economic, social, cultural, and environmental rights.
Influencing resolutions on economic, social and cultural rights at the Human Rights Council

We played a pivotal role in shaping the Human Rights Council’s biannual resolution on economic, social, and cultural rights, adopted at its 52nd session. We collaborated closely with Portugal, the main sponsor, and our team’s expertise enabled us to influence the final text, which included several recommendations we supported. For example, the text called on States to build, finance, and implement robust public services because these are fundamental tools for realising ESC rights; urged international financial institutions to prioritise social spending and expand fiscal space for States, to aid COVID-19 recovery; and invited States to develop social protection systems that support women’s economic security and address the disproportionate amount of unpaid or underpaid care and domestic work that women do.

Our advocacy influenced a request to the UN High Commissioner for Human Rights to organise a panel at the 55th session of the HRC to discuss enhancing the right to social security and the adoption of strategies to build, fund, and implement public policies and services to realise ESC rights.

Shaping the future: our Executive Director helped to draft the Human Rights Principles of Future Generations


GI-ESCR’s Executive Director was one of seven experts who drafted the Principles, drawing on legal research, international treaties, national constitutions and laws, and consultations with indigenous peoples, major faith traditions, leaders of social movements, and over two hundred experts in a range of fields. Since July, we have actively supported initiatives to disseminate, promote, and secure endorsements for the Principles.
Grassroots women imagine feminist renewable energy alternatives

‘Critical’ minerals play an important role in the transition to renewable energy. In November, we joined our partner Fiscalía para el Medio Ambiente (FIMA) to document how exploration and exploitation of lithium affect the rights and livelihoods of women in the Antofagasta and Atacama regions of Chile, where lithium mining has increased exponentially, depleting water resources and degrading the land, territories, and ecosystems of local communities.

At one two-day workshop, 13 women met to share their personal experiences of lithium extraction and propose alternative models of extraction that would respect principles of social justice, gender equality, and environmental sustainability. Subsequently, women created a strategy platform which has enabled women to explore together how the transition to renewable energy can be advanced without creating ‘sacrifice zones’ in territories that contain lithium or other minerals. The platform has helped women to organise in their communities and advocate for a just transition that respects and protects their rights.

The climate emergency poses unprecedented risks both to the conditions that sustain life on the planet and to the realisation of human rights. Replacing fossil fuel-based energy by clean and renewable energy should be more than a technical shift from one form of energy to another. It should be an opportunity to remove unequal access to, and unequal use and control of, energy resources and associated technologies. Historically, women and girls have remained at the margins of many decision-making processes, including energy and climate change. They also suffer disproportionately from energy poverty, and their rights are often disregarded in energy projects and policy developments. In 2023, GI-ESCR therefore began a participatory research project to determine how the shift from fossil-dominant energy to renewable energy was affecting grassroots women (relative to men).

This grassroots project will feed into a larger project to develop a Feminist Plan for a Just Energy Transition. The Plan will aim to combine principles for guiding the energy transition with human rights and gender principles. We support the demands of grassroots women to develop feminist energy proposals that will provide everyone with sustainable energy but also protect and realise their rights. The proposals will underpin our future advocacy work with partners to influence national and international decision-makers and shape climate and energy policy.
During 2023 we worked to advance the right to health in the Ivory Coast. In August, with our partner, the Mouvement Ivoirien des Droits Humains (MIDH), we started to research the human rights impact of privatising healthcare in Abidjan.

Our investigation found that the privatisation and commercialisation of healthcare in Ivory Coast left marginalised individuals behind and has created widespread socioeconomic inequality.

In November, MIDH met the Litigation and Legal Affairs Department of the Ministry of Health, Public Hygiene and Universal Health Coverage, and asked the Ministry to enforce measures against illegal private hospitals, which are responsible for most private healthcare provision.

Shortly afterwards, in December, the Ministry of Health closed 1,022 illegal private hospitals, reversing its plan at the start of the year to legalise five hundred unauthorised private hospitals. This intervention demonstrates the effectiveness of our work and advocacy on health. We plan to continue our research as healthcare services in Francophone West Africa remain underdeveloped and understudied.

The impact of our cross-movement work and alliance-building was broadly recognised when the 2023 UN Human Rights Prize was awarded in Geneva to the Global Coalition of Civil Society, Indigenous Peoples, Social Movements, and Local Communities for the Universal Recognition of the Human Right to a Clean, Healthy, and Sustainable Environment.

This network brings together over 1,300 organisations from 75 countries and includes GI-ESCR. The award recognised the Coalition’s leadership role in supporting the successful efforts of the Core Group on Human Rights and the Environment to secure universal recognition of the right to a clean, healthy, and sustainable environment.
The Quest for Equality Through Economic & Tax Justice

During 2023, we applied a rights-based approach to promote tax cooperation and actively participated in global discussions to reform the international tax system. At regional and international levels, we and our partners campaigned effectively to integrate human rights principles in fiscal policy and decision-making. We urged governments to adopt progressive tax systems that would enable them to invest in public services, tackle gender disparities, and address the climate crisis.
Building momentum: a first regional fiscal summit and beyond

Stepping from Colombia’s initial proposal in January for a regional summit, to the first Latin American and Caribbean Summit for an Inclusive, Sustainable and Equitable Global Tax Order in July, and then to PTLAC, required a handful of organisations and States to work extremely hard throughout the year on a variety of fronts.

In March, for example, following a request that we jointly submitted in December 2022, the Inter-American Commission on Human Rights held a thematic hearing on fiscal policies and human rights, at which we stressed that any reform of global financial and tax structures must integrate human rights in fiscal policies. We urged States working on regional tax cooperation to echo and reinforce calls for international reform and suggested specific fiscal tools that States can apply to uphold economic and social rights.

In May, we and partners promoted a series of events that set the stage for the Cartagena Summit. Our cross-sectoral mobilisation enabled a variety of stakeholders to share thinking and develop collaborative advocacy. In particular, we helped organise a meeting of more than fifty civil society organisations in UNDP’s offices in Bogota to clarify civil society positions and demands in advance of the Fiscal Summit. The meeting agreed on recommendations for Latin American governments and highlighted that regional agreements on fiscal cooperation must be based on human rights and climate obligations. On the back of this meeting, we co-organised a second civil society event in Bogota, attended by more than eighty civil society organisations from Latin America and the Caribbean, to strengthen the role of civil society in the reform process by developing campaign strategies and agreeing on joint proposals on progressive taxation. The event’s six workshops developed progressive fiscal justice narratives that integrated climate, gender, public services, defence of democracy, human rights, and other relevant thematic concerns.

Later in May, we co-organised a side event at the XXXV Regional Seminar on Fiscal Policy of the Economic Commission for Latin America and the Caribbean, held at ECLAC’s headquarters in Santiago. The side event brought together government representatives, think tanks, and Latin American civil society organisations.

These events were supported by lobbying of Chilean and Colombian political actors, including representatives from the Ministries of Finance and Foreign Affairs, the General Secretariat of the Presidency and the Office of the President of Chile.

We also published policy briefings that explained the importance of tax co-operation to protect human rights. Together with Oxfam, the Tax Justice Network, and the Initiative of Human Rights in Fiscal Policy, we published a report titled ‘United for a New Fiscal Pact: Building a Roadmap for Latin America and the Caribbean’, which provided evidence of the link between fiscal policies and international human rights obligations, and made proposals on regional cooperation and international taxation.

During the year, we also explored the use of fiscal policies to address the climate emergency, including mitigation, adaptation and repair for loss and damage. For instance, more than forty people attended an in-person workshop we co-organised on Climate Change and Fiscal Policies in Latin America.

GI-ESCR has been actively involved in the PTLAC since it was established. In 2023, we participated in several consultations and became a member of the NGO Consultative Council. We also met regularly with representatives of the Ministers of Finance of Colombia and Chile, which built trust, facilitating our involvement in the negotiation of a UN General Assembly resolution on the UN Framework Convention (see next).
Human Rights monitoring bodies welcome the first Latin American and Caribbean tax summit

Before the Fiscal Summit, we provided support to several UN Special Rapporteurs who released a joint open letter that welcomed the Summit and urged States to ensure that regional and international tax negotiations take account of their national and extraterritorial human rights obligations. 31 Special Rapporteurs signed the open letter, which was released at the Fiscal Summit in Cartagena, adding further to the event’s momentum.

Before the Summit, we also urged the Special Rapporteur on Economic, Social, Cultural and Environmental Rights of the Inter-American Commission on Human Rights (REDESCA) to issue a statement calling on States from the region to put human rights at the centre of their fiscal policies. The statement that emerged echoed this position and had positive effects.

The UN voted to reform global tax rules

During this pivotal year, our advocacy in favour of integrating human rights principles in fiscal policy found fertile ground. There was a global shift towards more equitable and inclusive international tax frameworks. Recognising this, we made several strategic interventions, all of which started from the premise that a fair and inclusive tax system is fundamental to achieving economic, social, and cultural rights.

As noted, we engaged with governments across Latin America on the issue and supported the PTLAC tax platform to foster regional cooperation in tax matters. This work helped to make sure that countries in the region presented a united front during negotiation of the UN Tax Convention.

In October, to coincide with the Annual Meeting of the International Monetary Fund (IMF) and the World Bank Group (WBG) in Marrakech, Morocco, we co-organised an interactive workshop during the ‘Reclaim Our Future’ conference that social movements and civil society organisations convened to hold the IMF and WBG accountable. A mix of experts and activists discussed principles that should guide the transformation of the international financial architecture. We urged governments in Latin America to adopt a more unified and assertive stance during negotiation of the UN Tax Convention.

In September, we were privileged to participate in the High-Level Dialogue on Financing for Development, which takes place at UN Headquarters. Held every four years, the Dialogue brings together Heads of State and Government, and other senior officials, as well as representatives of the private sector and civil society, international financial institutions including multilateral development banks, academics, and other relevant actors. As a keynote speaker in the panel on Promoting Inclusive and Effective International Tax Cooperation and Mobilising Domestic Resources, our Executive Director called on States to support the African Group’s positions on a UN Tax Convention.

In November, the efforts of the global community reached a climax when the United Nations adopted a landmark resolution on international taxation with support from 125 countries. The resolution marked a significant step towards curbing tax evasion and tax avoidance by multinational corporations. States have proposed to establish a more just and inclusive global tax system by adopting a Framework Convention on International Tax Cooperation. If a Convention is negotiated successfully, the new system would not only ensure that corporations pay their fair share of taxes but also distribute income more equitably between countries. This, in turn, would significantly increase the resources available to realise economic, social, and cultural rights.
Opening the Path to a Just Transition and Sustainable Societies

The integration of human rights with environmental protection presents great challenges but is essential. The triple planetary crisis (climate change, pollution, and biodiversity loss) is undermining the conditions that sustain life, exacerbating already deep inequalities, and jeopardising opportunities to realise internationally recognised rights. We have an existential responsibility to improve the economic and social wellbeing of every person, using policies that protect the environment and remain within planetary boundaries.

We have been working since 2020 to create conditions for a just energy transition guided by human rights and gender equality principles. By last year, we had learned how to bring grassroots knowledge into international advocacy arenas, and influence decision-making bodies to adopt gender equal, universal and democratically accountable renewable energy systems as well as progressive green tax policies to mobilise climate finance. During 2023, we persuaded a number of key decision-makers that decarbonisation must be adequately financed and aligned with, informed by, and influenced by human rights principles.

Our strategy was based on research, advocacy alliances, capacity building, and participation in key international forums that shape global human rights and climate policy.
Bridging gaps in knowledge. We provided clear and significant policy recommendations on the nexus between climate, energy, and gender. Our briefing paper on ‘Progressive and Green Taxes for the Socioecological Transition: Perspectives from the Latin American Region’ proposed a package of fiscal measures that would enable actors historically responsible for the triple planetary crisis to finance the ecological transition. Our report ‘A Care-Led Transition to a Sustainable Future’ explored the relationship between care and climate change. (For more, see Publications.)

Closing legal protection gaps. To close gaps in legal protection and ensure that the energy transition addresses gender and human rights, we worked to establish new international human rights standards that promote an equitable and just energy transition. Our arguments found an echo in a new General Comment on the rights of the child and the environment, published by the UN Committee on the Rights of the Child.

To ensure interpretations of existing human rights standards remain current, we made two third-party submissions (amicus curiae) to hearings of the Inter-American Court of Human Rights on climate change. The first clarified a State’s human rights duties in the Inter-American system to protect environmental defenders, most of whom are women. The second argued that energy policies should be grounded in human rights and should promote a just transition to sustainable societies. Both submissions aimed to fill current gaps in legal protection in the Inter-American system.

Promoting a just transition in international climate and human rights spaces. As described in the section on Strengthening ESC Rights Frameworks and Institutions, during 2023 we worked with partners to influence international climate change and human rights fora. We were active in the Geneva Dialogues on Human Rights and Climate Change, where we and civil society partners proposed just transition recommendations to UN human rights monitoring bodies. We produced several publications and capacity-building materials to support the efforts of the climate justice movement to influence UN human rights institutions.

We also participated in global and regional climate negotiations. We actively participated in the Bonn Climate Change Conference, where we provided inputs to negotiators on the Just Transition Work Programme. We participated in the Climate Week for Latin America and the Caribbean, held in Panama, and subsequently in the UNFCCC Conference of Parties (COP29) in Dubai, where we presented evidence, rallied with partners, and raised awareness. We focused on persuading key decision-makers and actors in the climate justice movement that green and progressive tax policies can play a fundamental role in closing gaps in climate finance and can ensure that major polluters pay for the transition, helping to create fairer and environmentally sustainable societies.

Reaching new audiences. We adopted innovative communication methods to reach new audiences. In particular, we used videos to ensure that the testimonies and lived experiences of women at community level reach more people. The women who were filmed described the profound connections between gender equality, protection of natural resources, and their collective struggle to halt global warming.
In recent decades, many States have taken steps to commercialise public services. Put differently, they have adopted market-driven methods to meet essential needs. Public services (or social services) include education, healthcare, social security, care, energy, water, and sanitation; they are essential to the delivery of economic, social, and environmental rights. When States commercialise them, they put services and resources that were publicly owned and managed in private hands. While private activity has a role in many economic transactions, the commercialisation of public services generates specific human rights concerns. Research has shown, for example, that it increases inequalities and segregation, disproportionately harms the most disadvantaged, lowers quality, and diminishes democratic control in areas essential for human dignity. In addition, the commercialisation of public services has often been accompanied by corporate capture of public decision-making. Powerful multinational corporations increasingly influence sectors on which democracies depend, such as education curricula and the production of vaccines. Moreover, the private sector’s presence at the heart of social services has influenced policymaking in ways that benefit corporations, typically by favouring public-private partnerships that transfer funds from public to private actors, often despite clear evidence of their ineffectiveness. In general, the commercialisation and privatisation of public services have increased inequality and entrenched power disparities, putting profit and greed ahead of people’s rights, and ecological and social well-being.

During 2023, we continued to take the lead in building and mobilising an interdisciplinary movement to confront the powerful interests and institutions that drive commercialisation of services associated with economic, social, cultural, and environmental rights. As we reported in the Annual Report 2022, a key element in this collective effort was the Our Future is Public Conference (OFiP22), an unprecedented gathering of movements and NGOs working for public services and against privatisation which took place in Santiago, Chile, in 2022. At the Conference, participants adopted the Santiago Declaration, which calls for universal access to high-quality, gender-transformative, and equitable public services as the foundation of a fair and just society. During 2023, fulfilling the commitments in the Declaration, we continued to work with other civil society organisations and movements to strengthen analysis, develop joint activities, and generally deepen our ability to defend the critical role of public services, show their connection to economic, social, and cultural rights, and assert the need to finance them through progressive taxation. Examples of these continuing projects are given below:

**Promoting normative standards on public services and human rights.** For several years, we have worked to develop and
promote normative frameworks. Prominent ones include the Abidjan Principles on the Human Rights Obligations of States to Provide Public Education and to Regulate Private Involvement in Education; and General Comment 7 on State obligations under the African Charter on Human and Peoples’ Rights in the context of private provision of social services, which was adopted in 2022 by the African Commission on Human and Peoples’ Rights (ACHPR). During 2023 we continued to disseminate General Comment 7 in webinars, academic conferences, panel discussions, and high-level United Nations events. We advertised the expert commentaries on the Abidjan Principles similarly, at a side event at the Human Rights Council. We also started work on the Energy Declaration on Sustainable, Democratic and Universal Energy for All, a new standard on the provision of energy that was published collectively in June. The Declaration is a normative statement that seeks to strengthen, expand, and unify the many social movements and networks committed to sustainable energy and environmental justice.

Fostering sustainable financing for public services. In 2023, we worked hard to promote the argument that public services should be financed through progressive taxation. Examples of our activity included our participation in the Third Week for Tax Justice and Human Rights, in the Summit on Progressive Taxation in Latin America and the Caribbean, and in the High-level Dialogue on Financing for Development, which took place at UN Headquarters in New York.

Raising awareness and seeking accountability for abuses committed by profit-driven providers of social services. Our collective effort to challenge abuses committed by private actors is illustrated by our work on New Globe Schools, better known as Bridge International Academies (BIA), a for-profit school chain operating in Kenya. After child sexual abuses were documented in BIA schools, we called attention to the fact that the World Bank’s International Finance Corporation, which held an equity stake in Bridge International Academies between 2018 and 2022, had knowingly paid no heed to the abuses. 32 civil society organisations, including GI-ESCR, signed a joint statement denouncing this conduct.

Consolidating alliances and collaboration to promote public services. We continued to mobilise and campaign against the commercialisation of public services:

- **The Africa We Want:** Reclaiming Public Services in Africa conference. This event highlighted African States’ obligation to provide public services and regulate private actors and followed up in Uganda with the Our Future is Public (OFiP) conference in 2022.

- **Arts competition at the University of Nairobi.** This competition made students more aware of the contribution that public services make to an equitable, inclusive, and just society. A hundred students registered 38 works. The winning entry depicted an ideal healthcare system in an informal settlement.

- **Our Future is Public - Kenya group.** Kenyan organisations created this network after the OFiP meeting in Santiago. It raises awareness and mobilises support for responsive public services. During 2023, the group lobbied a member of parliament about bills on privatisation and on finance. It also prepared a simple toolkit that explains the effects of privatising public services to policy makers and communities.

- **Task Force on Tax Justice and Education.** We led the formation of this task force in the Privatisation of Education and Human Rights Consortium (PEHRC). It aims to address privatisation concerns by applying tax justice and human rights principles. The network enabled us to hold learning sessions that generated country-level information on mechanisms that uphold the right to education and on harms caused by privatisation.

- **Reclaim Our Future conference.** In October, we took part in the Reclaim Our Future conference, which was convened by civil society organisations to coincide with the Annual Meeting of the World Bank and the IMF in Marrakech. Together with partners, we facilitated discussions on reshaping the international financial architecture to advance human rights, achieve a gender-just transition, and promote sustainability. As an outcome of these efforts, we signed the Marrakesh Declaration to End Austerity. This calls on governments, ministries of finance and international financial institutions to end austerity and fund and deliver public services. We also co-organised and participated in a critical panel titled Development Finance to For-Profit Private Healthcare: What Implications for Universal Health Coverage, Human Rights and Gender Equality? The event presented evidence on the harmful effects on human rights of for-profit healthcare programmes funded by European governments and the World Bank Group. During this panel, the International Finance Corporation’s (IFC) respondent assured those present that the World Bank Group takes the concerns raised seriously, and even suggested that internal investigations might occur.

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25 gi-escr.org
In 2023, we continued our work to advance the right to education and improve the regulation of private education. We worked closely with 28 civil society partners, organised 12 substantive events, and delivered 10 joint and individual submissions on the right to education to UN human rights bodies and mandate-holders, government entities or international finance institutions.

These efforts bore fruit. The Committee on Economic, Social, and Cultural Rights echoed our positions in its reviews of Kenya and the United Kingdom (UK). The report of the United Nations Special Rapporteur on the right to education similarly reflected our advocacy in that it reaffirmed the notion of education as a common public good and stressed the vital responsibility of States to provide public education and regulate private education entities effectively. We also drew the attention of the UK Parliamentary Committee on International Development to the consequences of funding commercial and for-profit schools, such as Bridge International...
During the year, we strengthened cross-sectoral mobilisation by convening events, panel discussions and symposiums on the subject of public education. These events allowed us to share our research findings and engage with policy makers and experts. For example, we worked closely with the Mouvement Ivoirien des Droits Humains (MIDH) to promote the right to education in Ivory Coast and align the country’s education system with the Abidjan Principles. We also co-organised several dialogues on accessing a good education with the Mathare Community Education Taskforce, a community group from an informal settlement in Nairobi, Kenya. This alliance ran a participatory research programme in the community to gather evidence on the impacts of privatisation on public education (see below). Also in Kenya, at the 6th annual convening of the Regional Education Learning Initiative (RELI-Kenya), we highlighted a category of private schools referred to as Alternative Provision of Basic Education and Training institutions (APBET), noting that APBET schools needed tighter regulation with respect to human rights standards and also national laws and education policies. The research we did on APBET schools will be published early in 2024.

To increase the effectiveness of our work on the right to education, we collaborated with researchers in several countries to build capacity. A key outcome was the first edition of Les Symposiums Internationaux du Droit à l’Education. We co-organised this event with the University of Geneva, the Right to Education Initiative, and EDUCOOP. Nineteen researchers participated, including 13 from Sub-Saharan Africa, one from North Africa, one from Central America, and four from Europe.

We continued to gather evidence of the impacts of privatisation on public education through academic publications and side events. We issued a report, published in English and Spanish, on the privatisation of education in Francophone Africa. Its findings were presented during the CIES Conference. We also published a report on the implementation of the Liberian Education Advancement Program (LEAP), which concluded that the Ministry of Education of Liberia should enhance its evidence-based decision-making and should report on and implement LEAP more transparently, accountably, and inclusively.

In sum, we can report progress during the year. Our advocacy widened awareness of the importance of good public education and underscored the need for robust State involvement in its provision and in the regulation of private entities that provide education services.
Right to Health

While the world is still recovering from the COVID pandemic, private interest groups are pushing everywhere to commercialise healthcare. Recognising that in this environment it is not easy to campaign for the right to health, we decided to focus on strengthening normative standards on healthcare. In relation to this objective, we successfully influenced expert thinking.

In the first draft of its General Recommendation N° 37 on Racial Discrimination in the Enjoyment of the Right to Health, the UN Committee on the Elimination of Racial Discrimination (CERD) concluded that the commercialisation and privatisation of healthcare are potential systemic causes of racial discrimination, echoing recommendations we made in 2022. Although the Committee’s findings are welcome, precise definitions are still lacking. During 2023, we therefore decided to clarify some key concepts. This research led to a briefing paper titled ‘The Commercialisation of Healthcare: a Glossary’, which classified public and private healthcare actors.

We actively supported an initiative led by the International Commission of Jurists (ICJ) and the Global Health Law Consortium (GHLC) to draft Principles and Guidelines on Human Rights and Public Health Emergencies. The Principles’ normative standards address the involvement of commercial actors in healthcare, the right to benefit from scientific progress and its applications (the right to science), and extra-territorial human rights obligations.

Recognising that it is vital to foreground human rights in efforts to prevent and respond to public health emergencies, in February we joined Human Rights Watch, Amnesty International, and the International Commission of Jurists to urge WHO member States to promote and entrench human rights when they negotiate WHO conventions, agreements, or other international instruments on pandemic prevention, preparedness, and response. When we did not receive an adequate response, we renewed our concerns in November.

In 2023 our health work continued to inspire civil society actors and academics. An article in the Health and Human Rights Journal drew on our recently updated ‘Compendium of United Nations Human Rights Treaty Bodies’ Statements on Private Actors in Healthcare’ to argue for progressive norms to regulate private actors in healthcare and economic inequality. Our thematic work influenced two books, ‘The Privatised State’ and ‘Wreckonomics’, and was quoted in an article published in a high-impact medical journal. In September, our work on the commercialisation of healthcare influenced discussions at a conference of the International Association of Health Policy (IAHPE), in Thessaloniki, Greece.

In parallel, we have continued to help to coordinate the global civil society alliance that works to reverse commercialisation of healthcare and strengthen public healthcare services worldwide. We joined the Geneva Global Health Hub, and helped to expand its discussion of human rights in public health spaces, notably by participating in an important meeting titled ‘At the UN: Civil Society in a State of Exception: How to Free Ourselves from the Stockholm Syndrome’, which aimed to enhance civil society involvement in the UN.

Finally, in the course of our research and advocacy in the Ivory Coast, we empowered communities in Gagnoa to demand the right to health. This campaign is especially significant because it is not yet well understood in Francophone West Africa that healthcare is a human right.
Strengthening ESC Rights Frameworks and Institutions
Engagements with International Institutions

During 2023 we made 53 submissions to international bodies and organisations:

- 24 Submissions to UN bodies
- 2 Submissions to the African Commission on Human and People’s Rights
- 3 Submissions to the Inter-American Commission on Human Rights
- 4 Amicus curiae submissions to the Inter-American Court of Human Rights
- 8 Statements to UN and regional human rights bodies
- 12 Organisation of and participation in side events

We work to ensure that human rights frameworks and institutions can respond effectively to contemporary economic, social, cultural, and environmental injustices.

To this end we:

- Support national and local rights advocates to engage with human rights monitoring bodies or speak to human rights mechanisms, to ensure that local perspectives inform the work of these bodies.
- Circulate the activities and standards of human rights monitoring bodies among national and local organisations, and prepare analytical documents to enhance accessibility and understanding of these standards.
- Raise global human rights challenges with national, regional, and universal human rights bodies, and encourage them to adopt a progressive interpretation of standards that are relevant to climate change, renewable energies, public services, and fiscal policies.
- Work with partners to ensure that human rights mechanisms remain strong and credible, and have sufficient resources to discharge their important mandates.
Ensuring Effective Protection of ESC Rights

In 2023, we aimed to strengthen the capacity of international and national institutions and frameworks to tackle social, economic, and environmental injustices effectively, and hold States and economic actors accountable. To this end, we made a number of submissions.

UN Secretary-General

In association with partners, we provided an input to the UN Secretary-General’s report on the ‘Promotion of Inclusive and Effective Tax Cooperation at the United Nations’. In it, we highlighted normative human rights standards that apply to fiscal policies and stressed that human rights obligations should inform the fiscal policy cycle and global tax negotiation processes.

Office of the High Commissioner for Human Rights

We submitted inputs to two OHCHR reports: ‘Example of a Human Rights-Based Approach to Universal Health Coverage’ and ‘Human Rights Challenges in Addressing and Countering All Aspects of the World Drug Problem’. We also responded to a call for inputs to resolution 52/8 on ‘promoting human rights and the Sustainable Development Goals (SDG) through transparent, accountable and efficient public service delivery’. Our submission focused on the relationship between human rights and transparent, accountable, and efficient public service delivery.

We prepared submissions to, and participated as panellists in, a workshop on 6-8 February on promoting and protecting economic, social, and cultural rights in the context of addressing inequalities during recovery from the COVID-19 pandemic. These inputs proved to be significant when, in July, the OHCHR drew on this workshop, and the written contributions that were prepared for it, to develop its ‘vision’ for promoting and protecting ESC rights. This document included most of our priority concerns (see Stories of Collaborative Impact).

To highlight the 75th anniversary of the Universal Declaration of Human Rights, OHCHR launched a major initiative titled Human Rights 75. This year-long initiative culminated in December with a high-level event at the Palais des Nations in Geneva. We participated in several of the events. In particular, our Executive Director was a keynote speaker at a round table on The Future of Human Rights, Development and the Economy.
Health, the Special Rapporteur on the right to education, the Independent Expert on foreign debt and human rights, and the Working Group on the issue of human rights and transnational corporations and other business enterprises. We submitted evidence on the threats that commercialisation and commodification of public services pose to enjoyment of economic and social rights. We argued for a gender-just energy transition and for progressive fiscal policies that guarantee economic, social, and cultural rights.

At the annual meeting of special procedures in Geneva in June, we lobbied all the procedures together on our key priority concerns. This meeting proved to be extremely useful. We were the only organisation that urged mandate-holders to support the work of the Latin American and Caribbean Summit on progressive taxation. Our intervention led more than 30 mandate holders to issue a press release in July that welcomed the Summit and asked States to participate actively in regional tax negotiations. (See The Quest for Equality Through Economic and Tax Justice).

UN treaty bodies

During 2023, we made several submissions that drew human rights violations to the attention of UN treaty bodies. We provided inputs to the CESCR’s draft General Comment No. 27 on sustainable development and economic, social, and cultural rights; to the CERD’s draft General Recommendation No. 37 on racial discrimination and the right to health; and to the CRC’s draft General Comment No. 26 on children’s rights and the environment, with a particular focus on climate change.

UN special procedures

We raised our programmatic priorities with several UN special procedures in 2023. In particular, we made oral and written submissions to the Special Rapporteur on the right to health, the Special Rapporteur on the right to education, the Independent Expert on foreign debt and human rights, and the Working Group on the issue of human rights and transnational corporations and other business enterprises. We submitted evidence on the threats that commercialisation and commodification of public services pose to enjoyment of economic and social rights. We argued for a gender-just energy transition and for progressive fiscal policies that guarantee economic, social, and cultural rights.

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In association with local partner organisations, we drew the attention of treaty bodies to the state of ESC rights in several countries. We supported the CESC when it drafted the list of issues for its periodic reviews of Kenya, the UK, and Colombia; and the CRC when it reviewed Senegal. We played a central role in organising the NGO Annual Meeting of the CESC in March, communicating the work of the Committee and bringing thematic issues raised by civil society organisations to its attention. More than 40 NGOs joined the meeting (online or in person) and 20 participants were in active dialogue with Committee members.

Global Stocktake of the Framework Convention on Climate Change

With partner organisations, we contributed a joint submission to the first Global Stocktake (GST), which enables countries to evaluate whether they are making progress towards meeting the goals of the Paris Agreement. The submission urged countries to keep global warming below 1.5°C and focus on the following key commitments: (i) full and equitable phase-out of fossil fuels; (ii) implementation of a human rights-based and intersectional approach; (iii) enhanced public and private protection of environmental defenders.

African Commission on Human and Peoples’ Rights

GI-ESCR has consultative status with the ACHPR, and we engage with it regularly. During its 77th session, we made two submissions. They highlighted General Comment No. 7 on States’ obligations in the context of private provision of social services, and tax justice and extractive industries. We also supported the ACHPR’s zero-draft study on climate change and human rights in Africa, and formally requested the ACHPR to support the efforts of the international community to strengthen the global financial architecture.

Inter-American Commission and Court of Human Rights

34
Most notably, on the basis of a request we submitted in 2023, we successfully triggered a public hearing of the Inter-American Commission on Human Rights (IACHR) on fiscal policies and human rights. At this event, in Los Angeles, California, we and partner NGOs listed fiscal tools that States should use to promote and protect ESC rights and affirmed that effective fiscal policies are an essential condition for enjoying human rights. We called on the Commission to mainstream the issue in its mandate and adopt a resolution on the topic.

During the year, we also collaborated closely with the Special Rapporteurship on Economic, Social, Cultural and Environmental Rights (REDESCA) of the Inter-American Commission. We assisted the mandate to issue a press release during the regional Fiscal Summit on Taxation, and contributed to a report on ‘Non-Communicable Diseases and Human Rights, and the Implications of Prevention and Treatment in Relation to the Obligations of States in light of the Inter-American Legal Framework’.

Together with partners, we submitted four amicus curiae before the Inter-American Court of Human Rights (IACtHR) during 2023. The American Convention on Human Rights permits external actors to present amicus curiae in a case or an advisory opinion that the IACtHR is studying. Our submissions addressed climate change and the right to care, as described earlier in this report.

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**Occupying Spaces**

We participated in, and lobbied during, several side events.

**UN General Assembly**

With partner organisations, we arranged a discussion in New York during the SDG Summit in September. It examined Corporate Capture of the SDG Agenda: How Privatisation and Financialisation Hamper Efforts to Reach Those Far Left Behind. We also participated in the High-Level Dialogue on Financing for Development in September 2023 at the UN Headquarters, which brings together Heads of State and Government, other senior officials, representatives of the private sector, civil society, and international financial institutions, academics, and other relevant actors. Our Executive Director was a keynote speaker on a panel on Promoting Inclusive and Effective International Tax Cooperation and Mobilising Domestic Resources.
During the 67th session of the Commission on the Status of Women (CSW), we sponsored a parallel event to discuss a new common agenda for a gender-transformative digital new deal. The event focused on framing the digital new deal in an agreed way that will transform unjust gender relations and fulfil women's rights.

Before the 68th Session on the Status of Women, in March 2024, we submitted a written statement that emphasised the key role that gender-transformative public services play in building a just, inclusive, and equitable society.

The World Bank and the International Monetary Fund

In October, during the World Bank (WB) and International Monetary Fund (IMF) spring meetings, we and partners organised a panel titled ‘Making A Real Difference: Lessons from the Financing of Health and Education for the World Bank Group’s Evolution Roadmap’. We presented evidence of the impacts of different financing approaches on the provision of public services (health and education). In April, we co-organised a high-level panel called ‘Voices from the Global South: Fiscal Systems and Multiple Crises’. It was attended by the Minister of Finance and Public

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Credit of Colombia, the Secretary of Economic Policy of the Ministry of Finance of Brazil, the co-chair of ICRICT, and the director of the IMF’s Fiscal Affairs department.

In October, we participated in the Civil Society Policy Forum (CSPF), held during the Annual Meetings of the World Bank and International Monetary Fund. Because the latter took place for the first time in Africa, in Marrakech, Morocco, we took the opportunity to participate in a People’s Conference titled Reclaim Our Future. This Conference, organised by various social movements and civil society organisations, aimed to hold the IMF and WB accountable for a broken and outdated global financial and fiscal architecture. We co-organised two sessions: ‘Why Focusing on Private Finance and Public-Private Partnerships is not the Solution to the Polycrisis’; and ‘A Global Financial System that Advances Human Rights? Towards a Shared Vision for a Green and Gender-Just Transition’. To reflect on the human rights impacts of for-profit healthcare funded by European governments and the WB, we also co-organised a critical panel at the CSPF, titled ‘Development Finance to For-Profit Private Healthcare: What Implications for Universal Human Rights, Human Rights and Gender Equality?’.

In June, at the Bonn Climate Change Conference, we co-hosted a side event titled ‘Value-based and Human Rights Approaches to Address Climate Adaptation Issues for a Just Global Stock Take Delivery’. We highlighted the influence of a just transition on mitigation (reduction of emissions) and adaptation (ensuring climate resilience). We also urged States to increase the accessibility, quality, and affordability of sustainable energy in the shift towards fair and green societies and economies.

As we have done in the last three years, we participated in the annual Conference of the Parties to the United Nations Framework Convention on Climate Change (COP28), held in November in Dubai, United Arab Emirates. In addition to several advocacy activities, we launched a new policy brief, titled ‘Green and Progressive Taxes for the Socio-Ecological Transition: Perspectives from Latin America and the Caribbean’.
Shaping the Future

In line with our strategic priority to strengthen ESC rights frameworks and institutions, we continued to work collectively to develop new human rights standards.

Maastricht Principles on The Human Rights of Future Generations

We played a leading role during the negotiation of the Maastricht Principles on the Human Rights of Future Generations (MPFG), which were finally adopted in Maastricht in February.

The MPFG sets out to clarify how international law applies to the human rights of future generations. It recognises that, to realise the rights of future generations, attention must be given to the distinct rights of specific groups and peoples. The Principles were adopted after nearly six years of research, dialogue, and collective brainstorming by academic experts, current and former national or regional human rights mandate holders, civil society organisations, members of Indigenous Peoples, and representatives of social movements.

The Principles and Guidelines on Human Rights and Public Health Emergencies

We participated in discussions that preceded the drafting of the Principles and Guidelines on Human Rights and Public Health Emergencies. This international expert statement identifies norms that should guide the management of future epidemics. It sets out States’ obligations in public health emergencies, including their right-to-health obligations. The negotiating process started in 2020, at the outset of the COVID-19 pandemic, when a group of jurists, scholars, and practitioners highlighted the urgent need to clarify human rights obligations that apply during public health emergencies.
Two Ways to Exchange Information

We strive to amplify the voices of local advocates in two ways: we seek to increase their access to national and international laws and mechanisms; and enable marginalised groups and communities to influence the content and interpretation of international human rights standards. This two-way exchange of information and advocacy results in specific changes at the local and international level. Examples of our work in 2023 include:

‘Monitoring States’ Compliance with their Human Rights Obligations, in the Context of Climate Change’

We produced this report in collaboration with the Center for International Environmental Law (CIEL). It shows how much human rights treaty bodies steered and enlightened State-level responses to climate change in 2022.

‘Toolkit for Civil Organisations to Work with Human Rights Treaty Bodies’

This three-resource toolkit, also developed with CIEL, advises civil organisations on how to work with human rights treaty bodies when they review States’ performance. It describes reporting procedures, how to prepare and submit parallel reports, and treaty body responses to the climate emergency in 2022.

Transition to renewable energy in Latin America

With the Natural Resource Governance Institute (NRGI), we met more than twenty organisations working on the transition to renewable energy in Colombia and Latin America. We discussed ways to phase out fossil fuels, make the transition to renewables equitable, and apply a gender and human rights approach. This event allowed us to connect with key partners, build momentum, bridge gaps in knowledge, and identify advocacy opportunities.

Online courses on just transition

Together with Oxfam and the Latin American Council of Social Sciences (CLACSO), we took part in several courses on climate justice and just transition issues from a Latin American, intersectional, intercultural and intergenerational perspective. The five dialogues are freely accessible on CLACSO’s website and shed light...
Since 2021, we have strategically integrated an intersectional gender perspective in all our priority programmes. We start from the following key assumptions:

**Economic justice is the key to gender equality.** We strive to mainstream gender in economic and fiscal policy debates, and use fiscal justice to achieve gender justice, building on the work of our Executive Director, who pioneered gender approaches to fiscal policy and who currently sits on the Independent Commission for the Reform of Corporate Taxation (ICRICT). We have started to shift the narratives on fiscal policy in key international fora and to advance alternatives that will realise economic, social, and cultural rights with gender equality.

Through Op-Eds linking women’s rights and fiscal policies, we have reached out to a broader audience. Op-Eds enable us to communicate with
people in their own languages and through their national or regional media outlets. For example, a piece we prepared for International Women's Day was published in 28 media outlets and 25 countries around the world, in English, Spanish, Portuguese, French, Italian, and Turkish. We have been able to step beyond traditional human rights spaces and influence debates at unusual levels, from communities to decision-makers.

There must be equitable access to gender-responsive public services. To address gender and poverty, social policies must promote access to education, health, and care services, and these must be gender-responsive. Several of our activities in 2023 made visible the gender implications of commercialising public services and promoted feminist alternatives that have the capacity to transform uneven power relations and advance gender equality. Focused on transforming social norms, power structures, and the roots of inequality and discrimination, our advocacy has urged States to take immediate as well as long-term steps to invest in universal access to public services. We put substantive gender equality at the heart of action to implement economic, social, and environmental justice.

Gender equality cannot be achieved without a gender-just transition to a decarbonised future. We have consistently encouraged international human rights actors to adopt a gender-based approach when they address the climate emergency. We have deliberately worked with a wide variety of partners to understand how a feminist transition to low-carbon societies can be achieved, and as a result have constructed respectful interdisciplinary spaces in which activists and women's rights groups are able to share their concerns and experiences. This has allowed us to produce experience-driven evidence that has helped human rights mechanisms to ensure that women's rights are respected and has assisted local civil society actors to integrate an intersectional gender perspective in their advocacy on climate and energy justice.

A high point of this year was our work on the impact of climate change on care and domestic work. Our publication 'A Care-led Transition Towards a Sustainable Future' examined how gender equality, care, and the paradigm of a just transition to sustainable development interact. The report underscores the extent to which care work—often undervalued and predominantly undertaken by women—contributes to efforts to address gender justice and climate change. It confirms once more that paid and unpaid care work significantly contributes to economic development and societal well-being but is frequently overlooked in policy-making processes.

Our work has attracted the attention of decision-makers. We providing insights into the environmental dimensions of gendered poverty and inequality when we met with the UN Working Group on Discrimination Against Women and Girls in Law and Practice (WGDAWG). UN Women invited GI-ESCR to participate in the Expert Group Meeting (EGM) it convened to prepare the 2025 edition of Progress of the World's Women. The event attracted leading feminist researchers and experts to discuss the idea of feminist climate justice, and also contributed to a paper launched at COP28, which UN Women hopes is the start of a longer term project to communicate its approach on climate change and gender. Finally, UN Women invited us to join the CSW68 Expert Group meeting, a space convened to take stock of research and assist the Commission on the Status of Women to prepare for its 68th Session. The Commission's priority theme is ‘accelerating the achievement of gender equality and the empowerment of all women and girls by addressing poverty and strengthening institutions and financing with a gender perspective’.
More than in other years, 2023 brought opportunities to mainstream feminist alternatives that we support. Our positions gained ground in a dense global human rights agenda.

Sustaining Life through Care
The heavy, intensive, and unequal burden of unpaid care and domestic work is both a critical human rights issue and a major obstacle to gender equality and poverty reduction. During the year, we deepened our efforts to increase recognition of the right to care.

In association with ESCR-Net and other organisations, on Labour Day we made a global call to recognise care as a fundamental human right. This appeal urged governments and policy makers to implement transformative care policies that rectify the structural injustices that marginalise paid and unpaid care work. It called for the creation of inclusive care systems that will redistribute time, power, and resources to ensure that every person has equitable access to care.

In collaboration with CELS and ESCR-Net, we convened a meeting in Buenos Aires to help us improve our collective understanding of debt, care, and climate issues and how they interact with one another in the prevailing socioeconomic system. We continued to be involved in the Economic Justice Dialogues, a global forum for organisations and funders. We were able to discuss ways to organise and advocate for equitable and universally accessible care systems.

We contributed to the work of the Inter-American Court of Human Rights as it formulated an advisory opinion on the right to care. The opinion will seek to elucidate the human rights obligations of States in the Inter-American system and to advance international standards on the recognition, redistribution, and revaluation of care. We submitted two amicus curiae briefs. Recognising that women and girls are disproportionately responsible for care due to gender stereotypes, these applied the human rights framework to re-imagine care systems that would prioritise the needs of the most marginalised communities and would protect the planet.
Social protection

The erosion of public services, social security (social protection), and labour rights have increased inequality and enabled an elite to capture the vast majority of global resources. This poses one of the most pressing threats to human rights in our time.

Though the Universal Declaration of Human Rights recognised that social security is a right, decades passed before it gained political support as a critical tool for development and poverty reduction.

Over many years, human rights bodies, notably UN treaty monitoring bodies and the special procedures of the Human Rights Council, have gradually elucidated State obligations with respect to this right. Although there has been progress, most of the world’s population nevertheless remains unprotected or only partially protected. GI-ESCR therefore continues to promote the full implementation of this right, recognising that when social protection policies are aligned with employment and fiscal policies, and made effective via public services of good quality, they enhance gender equality.

During this year, we worked with the International Labor Organisation (ILO) and the Ibero-American Social Security Organisation to highlight the contributions that international law and constitutional principles make to the design, implementation, and reform of rights-based social protection systems. We participated in several rounds of advocacy as members of the Global Coalition for Social Protection Floors.

In September, we participated in a high-level panel with the UN High Commissioner for Human Rights, Mr Volker Türk, and the Director-General of the International Labour Organization, Mr Gilbert Houngbo. We also joined a session of the Academy on Social Security of the ILO’s International Training Centre (ITC). The session, attended by over one hundred participants from around the world, provided guidance to national policy makers, administrators, employers, and worker representatives on how human rights can be made real at the national level.

In June, we were invited to speak at the Global Forum on Adaptive Social Protection, hosted by the German Federal Ministry for Economic Cooperation and Development (BMZ), the World Bank Group, and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ).

The Forum hosted over ninety speakers and moderators, as well as more than three hundred in-person attendees from across the world, including representatives of governments and international organisations as well as academics. Over 1,700 individuals also joined livestreamed sessions online.
A Bold Decision: Engaging With New Methodologies

We are convinced that meaningful changes cannot be realised in isolation. This is why we consistently partner with other organisations and movements in the Global South and around the world. With local, regional, and international civil society organisations, social movements, and academic institutions, we have created numerous alliances that support our mission in a manner that empowers all rights holders and communities, promotes gender equality, and protects the environment. Within these networks, we challenge ourselves to achieve our goals by embracing innovative approaches that use participatory methodologies to generate evidence.
Community-Based Research

In 2023, we dared ourselves to find new techniques for obtaining evidence to support our advocacy. We engaged in various forms of community-based research. With local partners and communities, we explored the obstacles people confront when they use public services and the practical solutions that might remove them. Below, we describe research projects we developed during the year.

Obtaining education of good quality in Mathare, Kenya

In this project, we worked with the Mathare Community Taskforce, the Center for Education Policy and Climate Justice (CEPCJ), the East Africa Centre for Human Rights (EACHRights), and the International Commission of Jurists (ICJ). Our aim was to improve access to public education of good quality. To this end, we gathered and validated data across the Ngei and Mabatini wards of Mathare settlement in Nairobi County in association with community members. We held a series of community dialogues at which community members described the impact of commercialisation on their right to education, why they found it difficult to access good public education, and their efforts to address these challenges. As a result of this exercise, community representatives decided to demand a public school in their wards as a right, and to hold the local authorities accountable. The community also decided to continue to participate actively in policy discussions on education.

Obtaining healthcare of good quality in Gagnoa, Ivory Coast

In Gagnoa, we collaborated with the Mouvement Ivoirien des Droits Humains (MIDH). Together, we explored access to healthcare services of good quality, focusing on marginalised populations. We wanted to enable members of local communities to understand the obstacles they face and analyse them in terms of human rights. For their part, community members enriched our understanding by sharing their lived experiences of healthcare delivery. At the end of this exercise, the community set up a community-led monitoring committee to evaluate access to healthcare and report on potential violations of the right to health.

The impact of lithium extraction on gender dynamics in Chile

As noted earlier, we did community-led research in Chile to understand how women are affected by the extraction of lithium and other critical minerals essential to the development of low-carbon technologies.
Arts Competition

This year, in association with academic institutions, we used new tools to build evidence. Notably, we collaborated with the Center for Human Rights and Peace of the University of Nairobi (UoN-CHRP) to launch an arts competition. Wanting to strengthen our campaign to promote public services and reverse commercialisation, we organised an arts competition on The Role of Public Services in Building a Just, Inclusive, and Equal Society. Students were invited to explore the historical and contemporary significance of public services. Our aim was to empower and inspire future advocates for public services, and encourage young adults to demand more equitable and inclusive public services in their country.

Embracing the spirit of the event, students worked in groups and employed a variety of art forms to interpret human rights, focusing on the role of public services. Their vibrant exchange of ideas highlighted the powerful role that art can play in communicating complex social issues.

The competition was a catalyst. It nurtured the voices of future advocates of ESC rights, and set out to spark positive change in support of a more equitable and inclusive future for Kenya.

Survey of Public Services

During 2023, we also embarked on an unprecedented survey of public services in six countries and three continents (Africa, America, and Asia). The survey will examine people’s perceptions of public services as a means to realise economic, social, and cultural rights and combat marginalisation. It will seek the views of people between 18 and 50 years of age, and cover marginalised groups, including people with disabilities in Mexico, afro-descendant women in Guatemala, LGBTQ+ communities in Colombia, and indigenous peoples in Chile. Results will be published in the course of 2024.
The People Behind Our Work

Women at GI-ESCR

Team

Senior Management

Board

88% women

67% women

57% women

Team Leadership

Magdalena Sepúlveda
Executive Director

Magdalena holds a Ph.D. in International Law from Utrecht University in the Netherlands, an LL.M in Human Rights Law from the University of Essex in the United Kingdom, and a Postgraduate Diploma in Comparative Constitutional Law from the Universidad Católica de Chile.

Magdalena is a member of the Independent Commission for the Reform of International Corporate Taxation and the High-Level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda. She served as the UN Special Rapporteur on extreme poverty and human rights from 2008 to 2014 and was a Senior Research Fellow at the Research Institute for Social Development (UNRISD). From 2013 to 2017, she was a member of the High-Level Panel of Experts on Food Security and Nutrition.

She has also been a researcher at the Netherlands Institute for Human Rights, staff attorney at the Inter-American Court of Human Rights, Co-Director of the Department of International Law at the UN-mandated University for Peace, and Research Director at the International Council on Human Rights Policy. In 2015, Magdalena was recognised in the Global Tax 50 for her significant impact on taxation worldwide.
Roselyne Onyango
Associate Programme Officer - Africa
KENYA

Valentina Contreras Orrego
Operations & Latin America Lead
CHILE

Vicente Silva
Programme Officer - Economic Justice
CHILE

Ashina Mtsumi
Programme Officer - Public Services & Representative for Africa (until Jun. 2023)
KENYA

Ana Clara Cathalat
Program Officer - Public Services (until Apr. 2023)
BRAZIL

Belén Quellet
Senior Communications Officer (until Dec. 2023)
ARGENTINA

Zsuzsanna Nyitray
Programme Officer - Right to Education (until Oct. 2023)
HUNGARY

Our Team
Our Board

Marcos Orellana (Chair)
CHILE

United Nations Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes. Professor at the American University Washington College of Law and at the George Washington University School of Law.

Rachel Moussié (Vice Chair)
MAURITIUS
Director of Programmes at Women in Informal Employment: Globalizing and Organizing (WIEGO), a global network aimed at securing the labour and economic rights of workers in informal employment

Allan Maleche (Secretary)
KENYA
Executive Director of Kenya Legal and Ethical Issues Network on HIV and AIDS (KELIN)

José Fiocca (Treasurer)
ARGENTINA
Principal at N. Cheng LLP

Kate Donald
USA / UK
Head of Oxfam International’s Washington DC advocacy office and former Senior Director of Accountability and International Policy at the Center for American Progress in Washington DC

Daria Roach
ANTIGUA
Senior Accountant at N. Cheng LLP

Radhika Balakrishnan
USA / INDIA
Professor in Women’s, Gender and Sexuality Studies at Rutgers University
Partnerships & Networks

At GI-ESCR, we are a small and agile organisation. Our theory of change focuses on our capacity to shape the larger ecosystem that determines decision making. We work on concerns and issues that fall within our mandate by allying with other organisations to build coalitions that have enough momentum to advocate successfully.

Relationships and partnerships are at the core of GI-ESCR’s strategy. By cultivating solidarity and equitable partnerships, we promote collaboration and initiatives to establish and realise human rights that are grounded in diverse perspectives.

During 2023, GI-ESCR actively continued to facilitate spaces that can harness collective power and break down disciplinary silos. In collaboration with organisations, movements, and trade unions and groups, we linked grassroots actors and communities to national, regional, and global fora. We also connected with new constituencies and explored innovative strategies to influence public opinion and raise awareness of human rights.

Our work in Francophone Africa

Building the capacities of partners and networks is an important part of our work. It enables grassroots organisations to advocate effectively by mobilising the human rights framework and linking global discussions to local concerns. Our work in Francophone Africa is illustrated below.

‘The State of the Privatisation of Education in Francophone Africa’. This in-depth analysis and advocacy tool explains why the spread of private education has raised human rights concerns. Privatisation has restricted access to education, reduced transparency, and undermined accountability. ‘Report on the implementation of the Liberian Education Advancement Program (LEAP)’. Prepared with the Coalition for Transparency and Accountability in Education (COTAE), this report shows that public-private partnerships do not address educational needs sustainably. It urges States to prioritise public education rather than delegate education to commercial actors.

Our Partnerships in Numbers

31 Education

16 Health

32 Environmental & Climate Justice

20 Economic Justice
Donors & Financial Overview

At GI-ESCR, we are grateful to all our donors. They made it possible for us to carry out the work presented in this report.

Foundations

Open Society Institute
Wellspring Philanthropic Fund
Foundation to Promote Open Society
Friedrich Ebert Stiftung (FES), Geneva Office
Oxfam Mexico

Government

The Ministry of Foreign Affairs of Finland

Summary of Income and Expenditure

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<th>INCOME 2023</th>
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<td>Foundations</td>
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<td><strong>Total income 2023</strong></td>
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<th>EXPENSES 2023</th>
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<td>Fiscal justice</td>
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<tr>
<td><strong>Total income 2023</strong></td>
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<td><strong>100</strong></td>
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We are committed to transparency. Detailed financial information can be found at [www.guidestar.org](http://www.guidestar.org).
Support our Work

About Us

We are an international non-governmental human rights organisation. We envision a world in which each person and community lives in dignity and in harmony with nature. To achieve this vision, we aim to transform power relations, empowering every person and community to realise their economic, social, cultural, and all other human rights, both now and in the future.

Donate

We operate as a 501(c)(3) non-profit organisation and depend on donations to support our work. Donations to our organisation are tax-deductible in many countries, including the United States. To learn more, visit our website at gi-escr.org/en/take-action#support-us

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