

# 2024 ANNUAL REPORT



**CENTER** for  
**ECONOMIC** and  
**SOCIAL RIGHTS**

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# A MESSAGE FROM OUR EXECUTIVE DIRECTOR

Dear CESR community,

In 2024, the global economy continued to fail millions of people. This was not because resources were scarce, but because economic decisions repeatedly prioritized profit, debt repayment, and market confidence over human rights.

Across regions, governments claimed there was no fiscal space for public services, care systems, or climate action. At the same time, wealth concentration deepened, corporate profits surged, and the costs of the crises were shifted onto those already living with insecurity. Debt servicing displaced spending on health and education. Climate finance commitments remained unmet. Economic policy was still treated as technical and inevitable, rather than political and accountable.

CESR's work in 2024 was guided by a clear conviction: these outcomes are the result of choices, and they can be changed. Human rights remain one of the strongest tools to expose how current economic rules undermine dignity, and to organize around alternatives rooted in equity, care, and solidarity.

This annual report sets out how CESR contributed to that work over the past year. It focuses on results and learning, while also giving a fuller picture of the advocacy, research, convening, and movement support that made those results possible.

Warm regards,

Dr. Maria Ron Balsera

# BY THE NUMBERS

- **25** activists from four regions participated in the 2024 Decoding Injustice Learning Lab.
- **40+** activists, narrative practitioners, and funders attended the Shifting the Narrative toolkit launch.
- **600** people reached through a survey experiment grounding CESR's narrative work.
- Nearly **7,000** unique users accessed the Decoding Injustice Resource Hub.
- Over **3,500** downloads of CESR reports and major publications in 2024.
- Over **54,000** active users engaged with CESR's website during the year.
- **+20%** growth in social media followers between 2023 and 2024.
- **3** languages supported across Decoding Injustice resources and learning spaces (English, Spanish, Arabic).
- **10** countries where CESR worked directly with partners: Brazil, Ghana, Nepal, Philippines, South Africa, Tunisia, Uganda, Zambia, plus global advocacy in New York and Geneva.



# STRENGTHENING OUR ORGANIZATION FOR THE WORK AHEAD



CESR's ability to advance economic and social rights depends not only on what we do, but on how we are organized to do it. In 2024, CESR invested deliberately in strengthening its leadership, team, and ways of working, with an eye toward long-term sustainability and political relevance.

A central milestone was the confirmation of Dr. Maria Ron Balsera as Executive Director. Following a period of transition, her appointment provided continuity in CESR's strategic direction while reinforcing a leadership approach grounded in collaboration, feminist values, and movement accountability. Under her leadership, CESR continued to sharpen its focus on building a rights-based economy by bridging fiscal, debt, climate, gender, and narrative work, rather than treating

these areas in isolation.

During the year, CESR also strengthened its team to respond to evolving political priorities and growing demand for its analysis and tools. Targeted additions to the staff, including new roles supporting climate justice and program coordination, expanded CESR's capacity to engage across regions and thematic areas. These changes were informed by reflection on where CESR adds the most value, particularly in connecting technical economic debates with human rights and lived experience.

Alongside staffing changes, CESR continued to refine its internal practices to support collaboration across a fully remote organization. Emphasis was placed on shared planning, cross-program learning, and internal reflection, ensuring that insights from Decoding Injustice, narrative work, and policy advocacy informed one another. This focus on integration strengthened CESR's ability to respond to complex, intersecting crises without fragmenting its work.

Looking ahead, CESR recognizes that organizational strengthening is an ongoing process. In a challenging funding environment, the organization remains committed to sustaining interdisciplinary, movement-facing work that does not always fit neatly into project silos, but is essential for long-term change.



# PROGRAM

## FISCAL JUSTICE



For decades, tax policy has been framed as a technical issue, disconnected from inequality, gender justice, and human rights. In 2024, that framing continued to shift in concrete ways, driven by sustained civil society pressure and new political openings at the global level.

CESR played an active role in advocacy around the establishment of a United Nations Tax Convention (UNTC). Together with partners, we

made [multiple submissions](#) to the negotiations calling for human rights, gender equality, and climate justice to be recognized as core principles of global tax governance. We complemented this behind-the-scenes advocacy with [regular public analysis](#) on the CESR blog, unpacking [power dynamics](#) and the [implications for countries and communities](#). We also hosted the webinar [Privacy vs. Transparency: Human Rights and the UN Tax Convention](#), bringing together human rights and tax justice experts to examine how the draft Terms of Reference for the UN Tax Convention could advance fiscal justice.

This advocacy also extended to racial justice, including a joint submission to the UN Committee on the Elimination of Racial Discrimination (CERD) [highlighting how the UK's colonial legacy continues to fuel global inequality](#) through modern tax havens, draining public resources from countries in the Global South and undermining the realization of economic and social rights.



**“For tax cooperation to be truly inclusive and to address the real concerns that led to the beginning of the UNTC process, human rights should be maintained as a general principle.”**

Maria Emilia Mamberti, CESR's Co-Director of Program, at the 2nd round of negotiations of the United Nations Tax Convention Ad Hoc Committee.

*Our interim Co-Director of Program, Maria Emilia Mamberti, addressed the UNTC Ad Hoc Committee during the 2nd round of negotiations. Relive [her intervention here](#).*

As a result of sustained collective advocacy, human rights were explicitly referenced in the [final Terms of Reference](#) of the UNTC. This created a normative hook that civil society can use to demand transparency, participation, and accountability as negotiations continue.



During Brazil's presidency of the G20, civil society advocacy helped secure a significant political shift: G20 Finance Ministers [issued an unprecedented declaration](#) on international tax cooperation, explicitly recognizing the need for a stronger, more inclusive global tax architecture ahead of the final negotiations on the United Nations tax convention Terms of Reference.

We contributed to this outcome by working closely with partners through the [Platform for Taxation in Latin America and the Caribbean](#) (PT-LAC) and the [Initiative for Human Rights and Fiscal Policy](#), which we co-steer. Responding to a Think 20 (T20) call, CESR and allies [produced policy briefs](#) advancing rights-based, gender- and race-responsive tax reforms, including progressive and wealth taxation, stronger tax transparency, and support for the UNTC. This work fed into the [Civil Society Recommendations on International Taxation for G20 Finance Ministers](#), launched in person at a seminar hosted by Brazil's government, and widely circulated



among policymakers and advocates, helping lay the groundwork for the G20's unprecedented declaration. [These recommendations](#) (also available in [Spanish](#) and [Portuguese](#)) were launched in person at a seminar hosted by Brazil's Ministry of Finance in Brasilia and circulated widely among policymakers and advocates, helping shape the political groundwork for the G20 declaration.

CESR also engaged directly in global economic policy spaces, including the International Monetary Fund (IMF) and World Bank's Spring and [Annual Meetings](#), the [Financing for Development \(FfD4\)](#) process, and the [Summit of the Future](#). At the United Nations Civil Society Conference in Nairobi, [CESR underscored](#) that fiscal justice must be understood as a human rights obligation, not a discretionary policy choice.



*Our Executive Director, Dr. Maria Ron Balsera, addresses the floor at the Summit of the Future preparation meeting in Nairobi, May 2024.*

Across these spaces, CESR's role was about translation and alignment. In meetings and side events, CESR worked with civil society actors from different regions to unpack technical tax proposals and assess their human rights implications, supporting shared positioning across movements that do not typically engage in tax policy debates. This included informal briefings with Global South organizations ahead of negotiation moments, helping partners navigate procedural dynamics and identify points of leverage. These exchanges strengthened collective advocacy and reinforced CESR's role as a bridge between technical fiscal debates and rights-based movement demands.

**Engaging in highly technical spaces like tax negotiations requires translating human rights into language that policymakers cannot easily dismiss, while grounding those arguments in inequality, care, and redistribution. Coordinated, cross-regional advocacy was essential to shifting the terms of debate.**

## DEBT JUSTICE

Debt remained one of the [most severe and least accountable constraints](#) on human rights in 2024. In many countries, debt servicing continued to crowd out spending on health care, education, social protection, and climate adaptation.

CESR worked with partners to challenge the dominant narrative that prioritizes creditor confidence over people's rights. Internationally, CESR contributed [analysis on rights-based debt restructuring](#) to global debates on reforming the international financial architecture

and engaged United Nations human rights mechanisms to reinforce states' obligations to prioritize economic and social rights in debt policy.



As part of our efforts to make debt justice accessible to all, we created [an explanatory video](#) about the links between debt and human rights.

Debt justice featured prominently in CESR's engagement with the [Summit of the Future](#) process, [FfD4](#), and at the [IMF and World Bank Annual Meetings](#). In these spaces, we worked with allies to link debt relief to deeper structural reforms, emphasizing that temporary fixes leave intact the conditions that generate repeated crises.

In global forums, CESR focused on creating space for debt to be discussed as a human rights issue rather than a macroeconomic adjustment problem. This involved [convening and contributing to strategy discussions](#) with civil society allies to align messaging ahead of high-level meetings, and supporting partners to connect national-level evidence to global reform debates. By grounding discussions in concrete harms documented through *Decoding Injustice*, CESR helped shift conversations away from abstract debt



sustainability metrics toward questions of obligation, accountability, and repair.

**“Debt repayment should not trump human rights”,  
[stated Maria Ron Balsera](#) at the United Nations Civil  
Society Conference in Nairobi.**

Debt justice advocacy gains force when it exposes the human costs of creditor-driven decision-making and re-centers people as rights-holders, not adjustment variables. Linking community-led evidence to international human rights mechanisms helped challenge the legitimacy of debt arrangements that prioritize repayment over basic rights.

## GENDER JUSTICE



In 2024, CESR deepened its focus on gender justice as a central economic issue. Fiscal policy, debt, and climate finance shape care work, labor conditions, and access to resources in deeply gendered ways.

We co-organized and participated in advocacy across global forums, including the Commission on the Status of Women (CSW), [IMF and World Bank meetings](#), [COP29](#), and negotiations related to the [United Nations Tax Convention](#). Across these spaces, we worked with feminist partners to advance demands for gender-responsive taxation, recognition of care as a public good, and feminist approaches to global economic governance.

Our engagement in these spaces was shaped by close collaboration with feminist partners, who helped define priorities and messaging. This included joint preparation ahead of meetings, coordination across feminist and fiscal justice networks, and collective reflection on how gendered impacts of economic policy are sidelined in technical debates. By supporting feminist actors to engage directly in economic governance spaces, we contributed to breaking down silos between gender advocacy and macroeconomic policymaking.



*We held the webinar “Pioneering Gender Equality in a Rights-Based Economy”,*



*with Nelly Shiguango from the Federation of Indigenous Organizations of Napo, Ecuador, Jessica Mandanda of the Feminist Macro-Economic Alliance Malawi, IWRAP-AP's Constanza Pauchulo, Eva Martínez-Acosta from CDES, Amna Terrass from OTE, CESR's Maria Ron Balsera, and moderator Nicole Maloba from FEMNET.*

Key moments included the webinars [Breaking barriers, building bridges: Gender equality in a Rights-Based Economy](#) and [Pioneering Gender Equality in a Rights-Based Economy](#) (also [available in Spanish](#)), which convened feminist activists, Indigenous leaders, and researchers from multiple regions. Together, these discussions highlighted how rights-based economic frameworks can support gender justice struggles, ground alternatives in lived experience, and strengthen alliances across movements.

At the national level, CESR supported [feminist partners in Zambia](#) applying [Decoding Injustice](#) to analyze climate adaptation plans through a gender lens. Partners reported clearer advocacy strategies and early gains in community access to public resources.

**Gender justice advances when economic policy debates center care, redistribution, and power, and when feminist actors are supported to shape those debates directly.**

## CLIMATE JUSTICE

CESR's climate justice work in 2024 focused on a central question: who should pay for climate harm, and under what conditions?

We published a [Key Concepts primer on climate finance, reparations, and human rights](#), which examined the structural drivers of the climate crisis and outlined rights-based alternatives to current financing approaches. This analysis informed CESR's advocacy at

the Bonn climate conference and at COP29, and was complemented by [our analysis on tax strategies to bridge the climate funding gap](#), which set out concrete tax policy options to fund an equitable and just climate transition.

**“The universal character of human rights provides a widely agreed language to talk about the climate crisis as a global problem, and this can strengthen the moral and economic case for climate justice as a matter of international legal obligations”**



Download *Climate Finance, Reparations and Human Rights* [here](#).

At the Bonn conference, we co-organized the side event “[Loss and Damage in the Face of False Solutions](#),” which examined how corporate capture and inadequate financing mechanisms undermine accountability. At COP29, [CESR continued to push](#) for climate finance approaches grounded in reparations, public finance, and democratic control.

In climate negotiation spaces, we worked with partners to interrogate proposed solutions and assess their implications for rights and accountability. This included analyzing emerging climate finance mechanisms, questioning the growing role of private finance, and highlighting how technocratic fixes can displace responsibility away from major emitters. [CESR’s interventions](#) aimed to equip civil society actors with rights-based arguments to challenge false solutions and to advocate for public, reparative approaches to climate finance rooted in historical responsibility.

In Nepal, CESR worked with partners to [assess the human rights impacts of the Sunkoshi Hydropower Dam](#). Indigenous women documented violations affecting their rights to land, livelihood, and participation, bringing community voices into national and international debates.



*Our team held workshops in Nepal.*

**Grounding climate action in human rights means centering community-led evidence, democratic participation, and transparent decision-making, so climate finance strengthens public systems, protects livelihoods, and advances a just transition that leaves no one behind.**

# SHIFTING THE NARRATIVE



Download our messaging toolkit and [more narrative resources here](#).

CESR's narrative work is grounded in the understanding that economic ideas shape political possibilities. While much of the research took place in earlier years, 2024 marked the public launch and wider dissemination of this work.

In April, we co-launched the report [Shifting the narrative on rights and the economy in South Africa](#), alongside [summaries](#), a [messaging toolkit](#), and a [short video](#). The launch brought together over 40 activists, narrative practitioners, and funders from across regions, creating a shared space to reflect on how economic narratives are shaped and how they can be shifted.

The launch was built on 18 months of research and experimentation. CESR and partners previously tested rights-based economic



narratives through focus groups with 34 participants and a survey experiment reaching 600 people in South Africa. Applied work with seven social movement organizations demonstrated that narrative ‘ingredients’ grounded in collective agency and responsibility helped activists engage new audiences, strengthen political education, and, in some cases, achieve tangible organizing outcomes, including significant growth in membership following door-to-door campaigns grounded in rights and economic justice.

The 2024 launch marked a shift from research and testing to wider circulation. The outcomes of our narrative work became shared infrastructure, supporting movements and advocates in different contexts to adapt and apply rights-based economic language in their own struggles.

**Co-creating messaging directly with communities, activists, and movement actors helped ground abstract economic ideas in lived experience, local language, and organizing realities. This approach strengthened ownership, relevance, and durability, and challenged the tendency for narrative strategies to be designed in the Global North and exported elsewhere. Sustained narrative change depends on investing in locally rooted processes.**

## DECODING INJUSTICE

Our [Decoding Injustice](#) research approach remained a cornerstone of CESR’s work in 2024, supporting partners to document harm, generate evidence, and strengthen advocacy.



We convened [the second cohort](#) of the Decoding Injustice Learning Lab between July and September 2024, bringing together 25 participants from Latin America, Southwest Asia and North Africa, sub-Saharan Africa, and Asia Pacific. The Lab emphasized peer learning, feminist approaches, and adaptability to different contexts.

Beyond the Lab, CESR provided tailored methodological support to partners in Ghana, Uganda, Tunisia, Zambia, Nepal, and the Philippines, adapting the Decoding Injustice approach to distinct political, social, and economic contexts.



*CESR team member Mahinour ElBadrawi working in partners in Nepal.*

In Ghana, partners used Decoding Injustice to analyze the human rights impacts of fiscal consolidation measures, including cuts to social spending linked to debt servicing. The process helped

organizations sharpen advocacy demands and engage policymakers using evidence that connected macroeconomic decisions to concrete impacts on access to health care and social protection.

In Uganda, CESR worked with partners documenting barriers to the right to education and social services in marginalized communities. The methodology supported community-led data collection and strengthened engagement with local authorities, helping frame service gaps as rights violations rather than administrative failures.

In Tunisia, partners applied Decoding Injustice to examine how austerity measures affected the right to education and employment, particularly for young people. The research supported advocacy challenging IMF-backed reforms and helped elevate rights-based critiques in national debates on economic reform.

In Zambia, feminist partners used Decoding Injustice to assess how debt constraints and climate policies intersected with gender inequality. Their analysis informed engagement with local decision-makers and contributed to reported improvements in community access to development funds and climate-related resources.

In Nepal, [CESR supported Indigenous women's organizations](#) to document the human rights impacts of the Sunkoshi Hydropower Dam. Using Decoding Injustice tools, communities articulated claims related to land, livelihood, participation, and cultural rights, strengthening advocacy at national level and engagement with international human rights mechanisms.

Across these contexts, Decoding Injustice supported early accountability outcomes, including clearer articulation of rights claims, stronger engagement with duty bearers, and, in some cases, improved access to public resources.

CESR's Decoding Injustice Resource Hub received almost 7,000 unique views in 2024, with the majority of users based in the Global

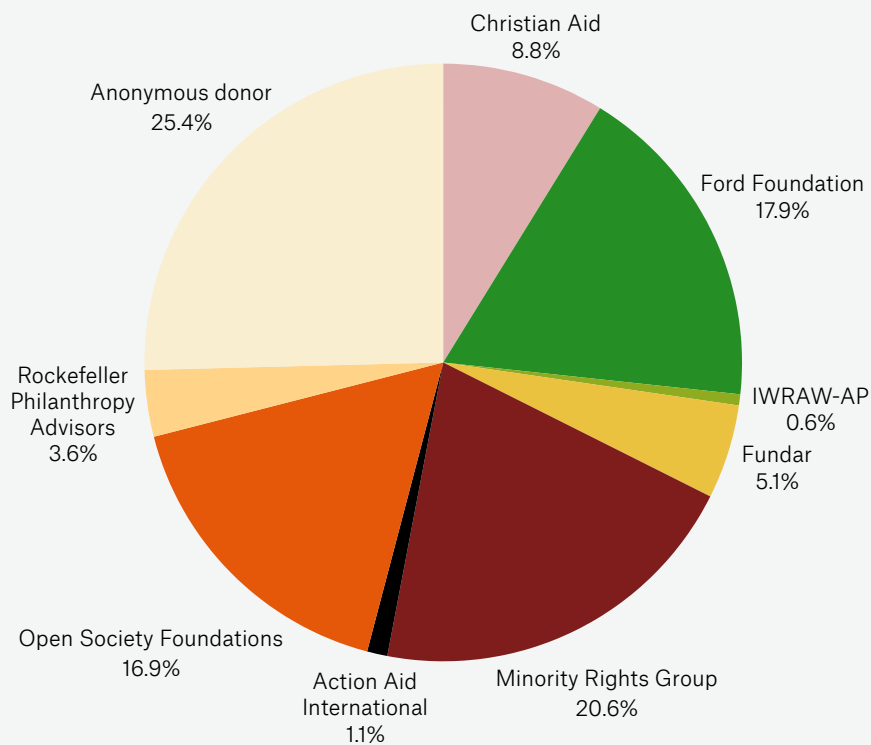
South. In response to partner feedback, CESR began developing a self-paced virtual Decoding Injustice Playbook to expand access to the methodology.

**When communities have tools to generate and own evidence, advocacy becomes more durable and collective.**

# FINANCES IN 2024

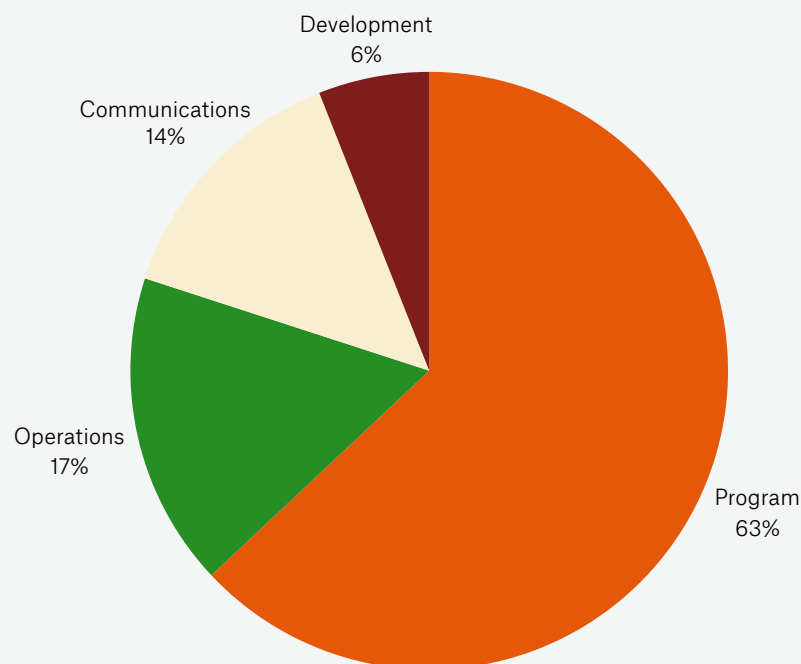
## INCOME

USD 1,396,243



## EXPENSES

USD 1,055,131



# TEAM IN 2024

## **Leadership**

Meghna Abraham  
Maria Ron Balsera  
Laura Taborn  
Allison Corkery

## **Communications**

Auska Ovando

## **Development**

Rebecca Berger

## **Operations**

Eunice Wambua

## **Program**

Mahinour ElBadrawi  
María Emilia Mamberti  
Ohene Ampofo-Anti  
Alina Saba

## **Fellows**

Pulkit Palak  
Matthew Forgette



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Senior Program Coordinator, Oxfam  
IBIS – Education Out Loud

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Center for International  
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**The power of many can transform an economic system that only benefits a few.**

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**Contact us:**

1330 Avenue of the Americas

23<sup>rd</sup> Floor

New York, 10019

+1 (212) 653 0978

[info@cesr.org](mailto:info@cesr.org)

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