

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

England & Wales · Charity number 1133427

Details

Status Registered

Legal form Trust

Registered 2009-12-31

Register [View on the Charity Commission register](#)

Contact

Address Chancery House
53-64 Chancery Lane
London
WC2A 1QS

Phone 02078420090

Email hritrust@int-bar.org

Website www.ibanet.org

Activities

Objects: THE PROMOTION OF HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS AND REGIONAL CONVENTIONS AND DECLARATIONS) THROUGHOUT THE WORLD, IN PARTICULAR BUT NOT EXCLUSIVELY BY:(A) THE ADVANCEMENT OF EDUCATION IN HUMAN RIGHTS LAW AND INTERNATIONAL HUMANITARIAN LAW; AND(B) THE PROMOTION OF THE SOUND ADMINISTRATION OF THE LAW (AS ARTICULATED IN THE RESOLUTION OF THE INTERNATIONAL BAR ASSOCIATION COUNCIL OF SEPTEMBER 2005 AND IN THE STANDARDS CONTAINED IN THE UNITED NATIONS AND REGIONAL INSTRUMENTS SUCH AS THE INTERNATIONAL COVENANT ON CIVIL AND POLITICAL RIGHTS, THE UN BASIC PRINCIPLES ON THE INDEPENDENCE OF THE JUDICIARY 1985 AND THE UN BASIC PRINCIPLES ON THE ROLE OF LAWYERS 1990.

Activities: To advance education in the law throughout the world for the benefit of the public; to promote research into commonly encountered legal problems and to disseminate the useful results of such research for the benefit of the public; to promote human rights throughout the world.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, WORLDWIDE.
- Azerbaijan
- Brazil
- Burma
- Colombia
- East Timor
- El Salvador
- Kazakhstan
- Kenya
- Mexico
- South Africa
- Switzerland
- Syria
- Tajikistan
- Tanzania
- Tunisia
- Turkey
- Ukraine
- Venezuela
- City Of London

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|------------|-----------|
| 2024-12-31 | £942,993 | £835,653 | £1,070,848 | 0 |
| 2023-12-31 | £894,870 | £1,099,040 | £963,508 | 0 |
| 2022-12-31 | £602,485 | £635,600 | £1,167,678 | 0 |
| 2021-12-31 | £493,344 | £721,437 | - | - |
| 2020-12-31 | £180,322 | £151,149 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------|------|------------|
| Elizabeth Howe | | 2022-06-07 |
| GRAEME KIRK | | 2012-10-09 |
| JOHN ROBERT HEAPS | | 2022-06-07 |
| Julia Onslow-Cole | | |
| Luz Nagle | | 2017-09-19 |
| YASMIN WALJEE | | 2020-05-05 |

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

England & Wales - Charity number 1133427

Accounts

Charity Registration No. 1133427

**INTERNATIONAL BAR ASSOCIATIONS
HUMAN RIGHTS INSTITUTE TRUST**

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 DECEMBER 2024

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

| CONTENTS | Page |
|---|-------------|
| Trustees and advisers | 2 |
| Trustees' report | 3 |
| Statement of trustees' responsibilities | 5 |
| Independent examiner's report | 6 |
| Statement of financial activities | 7 |
| Balance sheet | 8 |
| Statement of Cash flows | 9 |
| Notes to the accounts | 10 |

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES AND ADVISERS

TRUSTEES

Julia Onslow-Cole
Graeme Kirk
Luz Nagle
Yasmin Waljee
Elizabeth Howe
John Heaps

REGISTERED OFFICE

Chancery House
53-64 Chancery Lane
London
WC2A 1QS

BANKERS

CAF Bank Ltd
25 Kings Hill
West Malling
Kent ME19 4JQ

INDEPENDENT EXAMINER

Paul Oxtoby
RSM Tax and Accounting Limited
103 Colmore Row
Birmingham
B3 3AG

CHARITY NUMBER

1133427

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and accounts for the year ended 31 December 2024. This report and the accounts have been prepared in accordance with the Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities.

Structure and governance

The Charity was established by a Deed of Trust dated 07 October 2009 and amended by resolution dated 27 May 2010 and is a charity registered in England and Wales, number 1133427.

The principal objectives of the Charity are:

The promotion of human rights (as set out in the universal declaration of human rights and subsequent united nations and regional conventions and declarations) throughout the world, but not exclusively by: (a) the advancement of education in human rights law and international humanitarian law; and (b) the promotion of the sound administration of the law (as articulated in the resolution of the international bar association council of September 2005) and in the standards contained in the United Nations and regional instruments such as the International Covenant on Civil and Political Rights, the UN Basic Principles on the Independence of the Judiciary 1985 and the UN Basic Principles on the Role of Lawyers 1990.

Activities are:

To advance education in the law throughout the world for the benefit of the public; to promote research into commonly encountered legal problems and to disseminate the useful results of such research for the benefit of the public; to promote human rights throughout the world; to promote the relief of financial hardship or distress of lawyers, their widows, widowers and other dependents and employees.

There have been no changes in the Trust's objectives since it was established.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting its grant making policy for the year.

The Trustees meet two or three times a year to consider grant applications.

An insurance policy is maintained to indemnify Trustees.

Method of appointment of Trustees

The Trustees are chosen from past or current officers of the International Bar Association (IBA). The Trustees receive no remuneration. Any future appointments are determined by the consensus of the existing Board of Trustees.

Grant making policy

The Charity gives special emphasis to legal education and training in developing countries and focuses in particular on projects which have a great potential for dissemination of information. The objectives of the Charity are described in relevant charity directories and only applications that meet these requirements are considered.

The Charity will fund scholarship programmes typically through institutions rather than by individual application; the production of legal reports, books and newsletters covering issues that affect the international legal community and promote detailed investigations into worldwide legal matters such as upholding the rule of law, and violations of due process in, or interference, with the independence of the judiciary.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Summary of 2024 activity – achievements and performance

The Charity has one principal donor, the International Bar Association (IBA), and is therefore dependent on that revenue source. The Charity has no control over the size of the donation and is advised at the end of the financial year of the donation value. There was a £390,000 (2023: £300,000) donation received from the IBA this year. The Charity has a policy of keeping one year's donation in reserve.

The Trustees of International Bar Associations Human Rights Institute Trust ('the Charity') made grants during 2024 to the IBA which received £347,594 (2023: £554,697) and £157,653 (2023: £nil) grants were awarded to third parties for various charitable objectives focused programmes as detailed in Note 4. The IBA returned £186,406 (2023: £17,184) to the Charity from underspent previous years' grants.

Future developments

International Bar Associations Human Rights Institute Trust ('the Charity') is the successor to the IBA Charitable Trust and was established with broader objectives, with a greater emphasis on the human rights of lawyers, in order to fulfil the ongoing charitable wishes of the members of the IBA.

Furthermore, The Charity is able to fund scoping missions and core costs for HRI activity which is difficult to obtain from other external sources. The Trustees plan to continue making grants for the foreseeable future.

Financial Review

It is the Trustees' objective to maintain a prudent level of reserves within the Charity, equivalent to at least one year's donations (there was £390,000 donation from IBA this year), whilst responding positively to the many applications for grants that it receives. For the year ended 31 December 2024 there was a surplus for the year of £107,340 (2023: deficit of £204,170) and the Charity finished the year with net assets of £1,070,848 (2023: £963,508).

Trustees

The IBA acts as an agent for the International Human Rights Institute Trust where by the IBA collects donations and pays grants and expenses on behalf of the Charity.

The Trustees all served throughout the year and were as follows:

Julia Onslow-Cole
Graeme Kirk
Luz Nagle
Yasmin Waljee
Elizabeth Howe
John Heaps
Michael Clancy (Resigned 18/01/24)

Approved by the Board on 2 June 2025 and signed on its behalf by

Julia Onslow-Cole:  Graeme Kirk: 

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

I report to the Trustees on my examination of the financial statements of International Bar Associations Human Rights Institute Trust ('the Charity') for the year ended 31 December 2024, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered of Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Oxtoby

Paul Oxtoby FCCA

Name of applicable listed body: Association of Chartered Certified Accountants

Relevant professional qualification or membership of professional body: Chartered Certified Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

103 Colmore Row

Birmingham

B3 3AG

Date: 5 June 2025

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 DECEMBER 2024

| | Notes | Unrestricted Funds 2024 £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|-------|------------------------------------|-----------------------------|-----------------------------|
| Income on | | | | |
| Donations received | 3 | 419,628 | 419,628 | 322,455 |
| Bank interest | | 18,118 | 18,118 | 17,718 |
| | | <hr/> | <hr/> | <hr/> |
| | | 437,746 | 437,746 | 340,173 |
| Expenditure from | | | | |
| Charitable activities | 4 | (330,406) | (330,406) | (544,343) |
| | | <hr/> | <hr/> | <hr/> |
| | | (330,406) | (330,406) | (544,343) |
| | | <hr/> | <hr/> | <hr/> |
| Net income / (expenditure) for the year/ Net movement in funds | | 107,340 | 107,340 | (204,170) |
| Accumulated funds brought forward | | 963,508 | 963,508 | 1,167,678 |
| | | <hr/> | <hr/> | <hr/> |
| Accumulated funds carried forward | | 1,070,848 | 1,070,848 | 963,508 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

All recognised gains and losses are included within the above Statement of Financial Activities. All the Trust's transactions during the year ended 31 December 2024 related to continuing charitable activities. All prior year funds were unrestricted.

These unaudited financial statements have been subject to independent examination. See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

BALANCE SHEET as at 31 DECEMBER 2024

| | Notes | 2024 £ | 2023 £ |
|--|-------|-------------|-------------|
| Current assets | | | |
| Cash at bank and in hand | | 1,096,522 | 1,204,253 |
| | | <hr/> | <hr/> |
| | | 1,096,522 | 1,204,253 |
| | | <hr/> | <hr/> |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 5 | (25,674) | (240,745) |
| | | <hr/> | <hr/> |
| Net current assets | | 1,070,848 | 963,508 |
| | | <hr/> | <hr/> |
| Net assets | | 1,070,848 | 963,508 |
| | | <hr/> <hr/> | <hr/> <hr/> |
| Funds | | | |
| Unrestricted funds | | 1,070,848 | 963,508 |
| | | <hr/> | <hr/> |
| | 6 | 1,070,848 | 963,508 |
| | | <hr/> <hr/> | <hr/> <hr/> |

These financial statements of International Bar Associations Human Rights Institute Trust (Charity Registration Number 1133427) were approved by the Trustees on 2 June 2025 and were signed on its behalf by:

Julia Onslow-Cole: 

Graeme Kirk: 

These unaudited financial statements have been subject to independent examination. See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF CASH FLOWS

For the year ended 31 DECEMBER 2024

| | 2024 | 2023 |
|---|------------------|------------------|
| | £ | £ |
| Surplus / (deficit) from operating activities | 107,340 | (204,170) |
| (Decrease) / increase in creditors | (215,071) | 38,186 |
| Net cash used in operating activities | (107,731) | (165,984) |
| Net cash outflow and decrease in cash | (107,731) | (165,984) |
| Cash and cash equivalents at beginning of year | 1,204,253 | 1,370,237 |
| Cash and cash equivalents at end of year | 1,096,522 | 1,204,253 |

These unaudited financial statements have been subject to independent examination.
See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2024

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the Charity's financial statements.

Charitable status

International Bar Associations Human Rights Institute Trust ('the Charity'), a public benefit entity, is a registered charity in England and Wales. There are currently six Trustees. The registered office is given on page 2.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity is funded by donations from the IBA and individual members of the IBA.

The functional currency of the International Bar Associations Human Rights Institute Trust is considered to be pounds sterling because that is the currency of the primary economic environment in which the Charity operates.

Going Concern

On the basis of current resources and financial forecasts for the future and on the grounds that the Charity will be able to continue its activities and meet all of its liabilities as they fall due for a period of at least twelve months from the date of the approval of these financial statements, the Trustees have prepared the financial statements using the going concern principle.

Income

All income is recognised once the Charity has entitlement, it is probable that the resources will be received, and the monetary value of income can be measured with sufficient reliability.

These unaudited financial statements have been subject to independent examination. See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2024 (continued)

1. Accounting policies (continued)

Donations

Donations represent amounts received during the current year and were made without any restriction by the donor.

Expenditure and irrecoverable VAT

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the Charity.

Irrecoverable VAT is charged against Charitable Activities.

Taxation

As a registered charity, International Bar Associations Human Rights Institute Trust is exempt from taxation on its income and gains falling due within part 11 of the Corporation Taxation Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes.

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Fund accounting

All donations are held as unrestricted funds as no condition was placed by the donor, the International Bar Association.

Key uncertainties and judgements

There are no critical accounting judgements or key sources of estimation uncertainty at the reporting date.

These unaudited financial statements have been subject to independent examination.
See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2024 (continued)

| | | |
|--|-----------------|-----------------|
| 2. Movement in total funds for the year | 2024 | 2023 |
| | £ | £ |
| This is stated after charging: | | |
| Tax Return fees | 1,380 | 2,040 |
| Independent Examiner's remuneration | 3,480 | 3,360 |
| | <hr/> | <hr/> |
| | 4,860 | 5,400 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 3. Donations | 2024 | 2023 |
| | £ | £ |
| IBA individual members' donations - unrestricted funds | 29,628 | 22,455 |
| IBA - unrestricted funds | 390,000 | 300,000 |
| | <hr/> | <hr/> |
| | 419,628 | 322,455 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 4. Charitable activities | 2024 | 2023 |
| | Total | Total |
| | £ | £ |
| Analysis of grants | | |
| Advancing legal education | 125,075 | 84,541 |
| Promoting human rights | 193,766 | 452,972 |
| | <hr/> | <hr/> |
| | 318,841 | 537,513 |
| Other costs | | |
| Professional fees | 10,270 | 5,780 |
| Insurance | 1,000 | 1,000 |
| General expenses | 235 | - |
| Bank charges | 60 | 50 |
| | <hr/> | <hr/> |
| | 330,406 | 544,343 |
| | <hr/> <hr/> | <hr/> <hr/> |

These unaudited financial statements have been subject to independent examination.
See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2024 (continued)

| 4. Charitable activities (continued) | 2024 | 2023 |
|---|----------------|----------------|
| Institutional grants received/(returned) | £ | £ |
| The Protimos Educational Trust | 99,653 | - |
| IBA UN Geneva Programme 2024 | 161,013 | - |
| IBA Interns 2022 | (29,324) | - |
| Torture Prevention – Building the capacity | (5,361) | 15,983 |
| Inquiry into legal responses to CRSV in the DRC | 25,000 | - |
| Reprieve | 30,000 | - |
| ICC and ICL Internship Programme Hague Office 2024 | 5,085 | - |
| Litigation school KYR Part Two – Geneva Study Visit | 16,997 | - |
| Afghan Judges and Programme Lawyer participation | (91,375) | - |
| IBAHRI Internship Programme 2024 | 61,000 | - |
| Torture Prevention Building capacity of NPM - Kyrgyzstan | (3,466) | - |
| Celebrating 25 Years of the IBA’s Human Rights Inst. | (5,000) | - |
| Fighting Knife Crim London (Catch 22) | 10,000 | - |
| Stay at School | 18,000 | - |
| Laboratorio de Litigio Estructural AC – Juan Mendez | 15,000 | - |
| Torture Prevention PER Phase 2 | (6) | 49,589 |
| IBAHRI Interns 2023 | (29,340) | 61,000 |
| IBA-ILC Member State Dialogue Universal Jurisdiction | - | 45,000 |
| ICC Intern Programme Funding 2022 | - | (2,778) |
| IBAHRI Sessions at 2022 Annual Conference | (1,434) | 14,850 |
| IBAHRI Sessions at 2024 Annual Conference | 18,450 | - |
| Torture Prevention Kyrgyzstan – Second Litigation School | 44,978 | |
| Phase One: Promoting the role of bar associations | (32) | 12,942 |
| Support of three at-risk Afghan families | - | 55,011 |
| Strengthening the capacity of early to mid career lawyers in Kyrgyzstan | (20,997) | 55,022 |
| ICC Intern Programme Funding 2021 | - | (5,062) |
| IBA UN Geneva Programme 2022-2023 | - | 163,200 |
| Mapping and coordinating the work on war in Ukraine | - | 67,100 |
| Reforming the Kazakhstani Bar: Comparative Study | - | (9,344) |
| Work with the Working Group on atrocity crimes | - | 15,000 |
| | 318,841 | 537,513 |

The negatives balances represent funding underspent as a result of projects ceasing earlier than originally anticipated, reductions in actual costs compared to budgeted, or funding no longer required due to project cancellations.

These unaudited financial statements have been subject to independent examination.
See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2024 (continued)

| | | | |
|----|---|---------------------|---------------------|
| 5. | Creditors: amounts falling due within one year | 2024 | 2023 |
| | | £ | £ |
| | International Bar Association - grant funding | 20,274 | 235,345 |
| | Accruals | 5,400 | 5,400 |
| | | <hr/> | <hr/> |
| | | 25,674 | 240,745 |
| | | <hr/> | <hr/> |
| 6. | Funds | 2024 | 2023 |
| | | £ | £ |
| | Unrestricted funds | 1,070,848 | 963,508 |
| | | <hr/> | <hr/> |
| | | 1,070,848 | 963,508 |
| | | <hr/> <hr/> | <hr/> <hr/> |
| 7. | Analysis of net assets between funds | 2024 | 2023 |
| | | Unrestricted | Unrestricted |
| | | Funds | Funds |
| | | £ | £ |
| | Current assets | 1,070,848 | 963,508 |
| | | <hr/> | <hr/> |
| | | 1,070,848 | 963,508 |
| | | <hr/> <hr/> | <hr/> <hr/> |

These unaudited financial statements have been subject to independent examination.
See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2024 (continued)

8. Commitments

The International Bar Association Human Rights Institute Trust is committed to make the following Grants in the next financial year. These grants have been approved by Trustees but conditions have been met after the year end which has resulted in them not being recognised in the year end accounts.

- IBA HRI Trust - UN Geneva Programme 2025 - **£143,500.**
- IBA HRI Trust – Internship Programme 2025 - **£61,000.**
- IBA HRI Trust – ICC and ICI Internship Programme 2025 (Hague) - **£16,917.**
- Human Rights Measurement Initiative - **£75,000.**
- Death Penalty Project - **£70,000.**

9. Trustees Remuneration

No Trustee was remunerated by the Charity, was reimbursed expenses or had expenses paid on their behalf in the current or prior year.

10. Staff costs

No staff were employed by the Charity, or staff costs incurred in the current or prior year.

11. Related party transactions

The International Bar Association (IBA) acts as an agent for the International Bar Associations Human Rights Institute Trust (the charity) whereby the IBA collects donations and pays grants and expenses on behalf of the Charity. The Charity is related to the IBA as there are common trustees across both charities. The net dealings on behalf of the Charity resulted in a year-end balance of £20,274 owed by the Charity to the IBA, (2023: £235,345 owed by the Charity to the IBA). Donations of £390,000 (2023: £300,000) were received during the period from the IBA. Grants of £347,594 (2023: £554,697) were made to the IBA in the period, with £186,406 (2023: £17,184) returned as underspent grants. Further details are provided in note 4 to the accounts.

These unaudited financial statements have been subject to independent examination.
See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

England & Wales - Charity number 1133427

Accounts

Charity Registration No. 1133427

**INTERNATIONAL BAR ASSOCIATIONS
HUMAN RIGHTS INSTITUTE TRUST**

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 DECEMBER 2023

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

| CONTENTS | Page |
|---|-------------|
| Trustees and advisers | 2 |
| Trustees' report | 3 |
| Statement of trustees' responsibilities | 5 |
| Independent examiner's report | 6 |
| Statement of financial activities | 7 |
| Balance sheet | 8 |
| Statement of Cash flows | 9 |
| Notes to the accounts | 10 |

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES AND ADVISERS

TRUSTEES

Julia Onslow-Cole
Graeme Kirk
Luz Nagle
Yasmin Waljee
Elizabeth Howe
John Heaps
Michael Clancy (Resigned 18/01/24)

REGISTERED OFFICE

53-64 Chancery Lane
Chancery House
London
WC2A 1QS

BANKERS

CAF Bank Ltd
25 Kings Hill
West Malling
Kent ME19 4JQ

INDEPENDENT EXAMINER

Paul Oxtoby
RSM Tax and Accounting Limited
103 Colmore Row
Birmingham
B3 3AG

CHARITY NUMBER

1133427

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and accounts for the year ended 31 December 2023. This report and the accounts have been prepared in accordance with the Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities.

Structure and governance

The Charity was established by a Deed of Trust dated 07 October 2009 and amended by resolution dated 27 May 2010 and is a charity registered in England and Wales, number 1133427.

The principal objectives of the Charity are:

The promotion of human rights (as set out in the universal declaration of human rights and subsequent united nations and regional conventions and declarations) throughout the world, but not exclusively by: (a) the advancement of education in human rights law and international humanitarian law; and (b) the promotion of the sound administration of the law (as articulated in the resolution of the international bar association council of September 2005) and in the standards contained in the United Nations and regional instruments such as the International Covenant on Civil and Political Rights, the UN Basic Principles on the Independence of the Judiciary 1985 and the UN Basic Principles on the Role of Lawyers 1990.

Activities are:

To advance education in the law throughout the world for the benefit of the public; to promote research into commonly encountered legal problems and to disseminate the useful results of such research for the benefit of the public; to promote human rights throughout the world; to promote the relief of financial hardship or distress of lawyers, their widows, widowers and other dependents and employees.

There have been no changes in the Trust's objectives since it was established.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting its grant making policy for the year.

The Trustees meet two or three times a year to consider grant applications.

An insurance policy is maintained to indemnify Trustees.

Method of appointment of Trustees

The Trustees are chosen from past or current officers of the International Bar Association (IBA). The Trustees receive no remuneration. Any future appointments are determined by the consensus of the existing Board of Trustees.

Grant making policy

The Charity gives special emphasis to legal education and training in developing countries and focuses in particular on projects which have a great potential for dissemination of information. The objectives of the Charity are described in relevant charity directories and only applications that meet these requirements are considered.

The Charity will fund scholarship programmes typically through institutions rather than by individual application; the production of legal reports, books and newsletters covering issues that affect the international legal community and promote detailed investigations into worldwide legal matters such as upholding the rule of law, and violations of due process in, or interference, with the independence of the judiciary.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

Summary of 2023 activity – achievements and performance

The Charity has one principal donor, the International Bar Association (IBA), and is therefore dependent on that revenue source. The Charity has no control over the size of the donation and is advised at the end of the financial year of the donation value. There was a £300,000 (2022: £240,000) donation received from the IBA this year. The Charity has a policy of keeping one year's donation in reserve.

The trustees of International Bar Associations Human Rights Institute Trust ('the charity') made grants during 2023 to the IBA which received £554,697 (2022: £274,110) for various charitable objectives focused programmes as detailed in Note 4. The IBA returned £17,184 (2022: £19,405) to the charity from underspent previous years' grants.

Future developments

International Bar Associations Human Rights Institute Trust ('the charity') is the successor to the IBA Charitable Trust and was established with broader objectives, with a greater emphasis on the human rights of lawyers, in order to fulfil the ongoing charitable wishes of the members of the IBA.

Furthermore, The Charity is able to fund scoping missions and core costs for HRI activity which is difficult to obtain from other external sources. The trustees plan to continue making grants for the foreseeable future.

Financial Review

It is the Trustees' objective to maintain a prudent level of reserves within the Charity, equivalent to at least one year's donations (there was £300,000 donation from IBA this year), whilst responding positively to the many applications for grants that it receives. For the year ended 31 December 2023 there was a deficit for the year of £204,170 (2022: £33,115) and the charity finished the year with net assets of £963,508 (2022: £1,167,678).

Trustees


The IBA acts as an agent for the International Human Rights Institute Trust where by the IBA collects donations and pays grants and expenses on behalf of the charity.

The Trustees all served throughout the year and were as follows:

Julia Onslow-Cole
Graeme Kirk
Luz Nagle
Yasmin Waljee
Elizabeth Howe
John Heaps
Michael Clancy (Resigned 18/01/24)

Approved by the Board on 4 June 2024 and signed on its behalf by

Julia Onslow-Cole:  _____

Graeme Kirk:  _____

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

I report to the trustees on my examination of the financial statements of International Bar Associations Human Rights Institute Trust ('the charity') for the year ended 31 December 2023, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered of Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Oxtoby

Paul Oxtoby FCCA

Name of applicable listed body: Association of Chartered Certified Accountants

Relevant professional qualification or membership of professional body: Chartered Certified Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

103 Colmore Row

Birmingham

B3 3AG

Date: 14 June 2024

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 DECEMBER 2023

| | Notes | Unrestricted Funds 2023 £ | Total Funds 2023 £ | Total Funds 2022 £ |
|--|-------|------------------------------------|-----------------------------|-----------------------------|
| Income on | | | | |
| Donations received | 3 | 322,455 | 322,455 | 274,110 |
| Bank interest | | 17,718 | 17,718 | 6,713 |
| | | <hr/> | <hr/> | <hr/> |
| | | 340,173 | 340,173 | 280,823 |
| Expenditure from | | | | |
| Charitable activities | 4 | (544,343) | (544,343) | (313,938) |
| | | <hr/> | <hr/> | <hr/> |
| | | (544,343) | (544,343) | (313,938) |
| Net expenditure for the year/ Net movement in funds | | | | |
| | | (204,170) | (204,170) | (33,115) |
| Accumulated funds brought forward | | | | |
| | | 1,167,678 | 1,167,678 | 1,200,793 |
| Accumulated funds carried forward | | | | |
| | | <hr/> | <hr/> | <hr/> |
| | | 963,508 | 963,508 | 1,167,678 |
| | | <hr/> | <hr/> | <hr/> |

All recognised gains and losses are included within the above Statement of Financial Activities. All the Trust's transactions during the year ended 31 December 2023 related to continuing charitable activities. All prior year funds were unrestricted.

These unaudited financial statements have been subject to independent examination. See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

BALANCE SHEET as at 31 DECEMBER 2023

| | Notes | 2023 £ | 2022 £ |
|--|-------|-------------|-------------|
| Current assets | | | |
| Cash at bank and in hand | | 1,204,253 | 1,370,237 |
| | | <hr/> | <hr/> |
| | | 1,204,253 | 1,370,237 |
| | | <hr/> | <hr/> |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 5 | (240,745) | (202,559) |
| | | <hr/> | <hr/> |
| Net current assets | | 963,508 | 1,167,678 |
| | | <hr/> | <hr/> |
| Net assets | | 963,508 | 1,167,678 |
| | | <hr/> <hr/> | <hr/> <hr/> |
| Funds | | | |
| Unrestricted funds | | 963,508 | 1,167,678 |
| | | <hr/> | <hr/> |
| | 6 | 963,508 | 1,167,678 |
| | | <hr/> <hr/> | <hr/> <hr/> |

These financial statements of International Bar Associations Human Rights Institute Trust (Charity Registration Number 1133427) were approved by the Trustees on 4 June 2024 and were signed on its behalf by:

Julia Onslow-Cole: 

Graeme Kirk: 

These unaudited financial statements have been subject to independent examination. See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF CASH FLOWS

For the year ended 31 DECEMBER 2023

| | 2023 | 2022 |
|---|------------------|------------------|
| | £ | £ |
| (Deficit) from operating activities | (204,170) | (33,115) |
| Increase/(decrease) in creditors | 38,186 | (21,505) |
| | <hr/> | <hr/> |
| Net cash used in from operating activities | (165,984) | (54,620) |
| | <hr/> | <hr/> |
| Net cash outflow and decrease in cash | (165,984) | (54,620) |
| | <hr/> | <hr/> |
| Cash and cash equivalents at beginning of year | 1,370,237 | 1,424,857 |
| | <hr/> | <hr/> |
| Cash and cash equivalents at end of year | 1,204,253 | 1,370,237 |
| | <hr/> | <hr/> |

These unaudited financial statements have been subject to independent examination.
See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2023

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the Charity's financial statements.

Charitable status

International Bar Associations Human Rights Institute Trust ('the charity'), a public benefit entity, is a registered charity in England and Wales. There are currently six Trustees. The registered office is given on page 2.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity is funded by donations from the IBA and individual members of the IBA.

The functional currency of the International Bar Associations Human Rights Institute Trust is considered to be pounds sterling because that is the currency of the primary economic environment in which the company operates.

Going Concern

On the basis of current resources and financial forecasts for the future and on the grounds that the charity will be able to continue its activities and meet all of its liabilities as they fall due for a period of at least twelve months from the date of the approval of these financial statements, the Trustees have prepared the financial statements using the going concern principle.

Income

All income is recognised once the Charity has entitlement, it is probable that the resources will be received, and the monetary value of income can be measured with sufficient reliability.

These unaudited financial statements have been subject to independent examination. See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2023

1. Accounting policies (continued)

Donations

Donations represent amounts received during the current year and were made without any restriction by the donor.

Expenditure and irrecoverable VAT

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the Charity.

Irrecoverable VAT is charged against Charitable Activities.

Taxation

As a registered charity, International Bar Associations Human Rights Institute Trust is exempt from taxation on its income and gains falling due within part 11 of the Corporation Taxation Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes.

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Fund accounting

All donations are held as unrestricted funds as no condition was placed by the donor, the International Bar Association.

Key uncertainties and judgements

There are no critical accounting judgements or key sources of estimation uncertainty at the reporting date.

These unaudited financial statements have been subject to independent examination.
See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2023 (continued)

| | | |
|--|-----------------|-----------------|
| 2. Movement in total funds for the year | 2023 | 2022 |
| | £ | £ |
| This is stated after charging: | | |
| Tax Return fees | 2,040 | 1,200 |
| Independent Examiner's remuneration | 3,360 | 2,772 |
| | <hr/> | <hr/> |
| | 5,400 | 3,972 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 3. Donations | 2023 | 2022 |
| | £ | £ |
| IBA individual members' donations - unrestricted funds | 22,455 | 34,110 |
| IBA - unrestricted funds | 300,000 | 240,000 |
| | <hr/> | <hr/> |
| | 322,455 | 274,110 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 4. Charitable activities | 2023 | 2022 |
| | Total | Total |
| | £ | £ |
| Analysis of grants | | |
| Advancing legal education | 84,541 | 200,950 |
| Promoting human rights | 452,972 | 101,308 |
| | <hr/> | <hr/> |
| | 537,513 | 302,258 |
| Other costs | | |
| Professional fees | 5,780 | 10,623 |
| Insurance | 1,000 | 1,000 |
| Bank charges | 50 | 57 |
| | <hr/> | <hr/> |
| | 544,343 | 313,938 |
| | <hr/> <hr/> | <hr/> <hr/> |

These unaudited financial statements have been subject to independent examination.
See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2023 (continued)

| 4. Charitable activities (continued) | 2023 | 2022 |
|---|----------------|----------------|
| Institutional grants received/(returned) | £ | £ |
| The Promitos Education Trust | - | 79,156 |
| High Level Panel of Legal Experts on Media Freedom | - | 62,720 |
| IBA Interns 2022 | - | 50,000 |
| Torture Prevention – Building the capacity | 15,983 | 42,685 |
| Torture Prevention: Forced Confessions | - | 38,118 |
| Relieve | - | 29,834 |
| IBA ICC Interns 2022 | - | 12,650 |
| Ozzane Foundation | - | 5,000 |
| Afghan Judges and Programme Lawyer participation | - | 1,500 |
| Upholding Human Rights and Rule of Law in Brazil | - | (284) |
| Increasing the Capacity of Human Rights Lawyer | - | (3,626) |
| IBA Interns 2021 | - | (15,495) |
| Torture Prevention PER Phase 2 | 49,589 | - |
| IBAHRI Interns 2023 | 61,000 | - |
| IBA-ILC Member State Dialogue Universal Jurisdiction | 45,000 | - |
| ICC Intern Programme Funding 2022 | (2,778) | - |
| IBAHRI Sessions at 2022 Annual Conference | 14,850 | - |
| Phase One: Promoting the role of bar associations | 12,942 | - |
| Support of three at-risk Afghan families | 55,011 | - |
| Strengthening the capacity of early to mid-career lawyers in Kyrgyzstan | 55,022 | - |
| ICC Intern Programme Funding 2021 | (5,062) | - |
| IBA UN Geneva Programme 2022-2023 | 163,200 | - |
| Mapping and coordinating the work on war in Ukraine | 67,100 | - |
| Reforming the Kazakhstani Bar: Comparative Study | (9,344) | - |
| Work with the Working Group on atrocity crimes | 15,000 | - |
| | 537,513 | 302,258 |

The negatives balances represent funding underspent as a result of projects ceasing earlier than originally anticipated, reductions in actual costs compared to budgeted, or funding no longer required due to project cancellations.

These unaudited financial statements have been subject to independent examination. See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2023 (continued)

| | | |
|--|-------------|-------------|
| 5. Creditors: amounts falling due within one year | 2023 | 2022 |
| | £ | £ |
| International Bar Association - grant funding | 235,345 | 198,587 |
| Accruals | 5,400 | 3,972 |
| | <hr/> | <hr/> |
| | 240,745 | 202,559 |
| | <hr/> | <hr/> |

| | | |
|--------------------|-------------|-------------|
| 6. Funds | 2023 | 2022 |
| | £ | £ |
| Unrestricted funds | 963,508 | 1,167,678 |
| | <hr/> | <hr/> |
| | 963,508 | 1,167,678 |
| | <hr/> | <hr/> |

| | | |
|--|---------------------|---------------------|
| 7. Analysis of net assets between funds | 2023 | 2022 |
| | Unrestricted | Unrestricted |
| | Funds | Funds |
| | £ | £ |
| Current assets | 963,508 | 1,167,678 |
| | <hr/> | <hr/> |
| | 963,508 | 1,167,678 |
| | <hr/> | <hr/> |

8. **Commitments**

The International Bar Association Human Rights Institute Trust is committed to make the following Grants in the next financial year. These grants have been approved by Trustees but conditions have been met after the year end which has resulted in them not being recognized in the year end accounts.

- IBA HRI Trust - UN Geneva Programme 2024 - **£128,500.**
- IBA HRI Trust – Internship Programme 2024 - **£61,000.**
- IBA HRI Trust – Litigation workshops in Bishkek, Krgyzstan for lawyers in Krgyzstan - **£15,810.**
- IBA HRI Trust – Inquiry into legal responses to CRSV in the DRC - **£25,000.**
- Supporting access to justice through the establishment of an effective and fair resentencing process in Malaysia – grantee Reprieve - **£30,000.**
- Support girls from disadvantaged mountain communities in Nepal to pursue careers in the legal profession – grantee Stay at School (SAS) - **£36,000**

These unaudited financial statements have been subject to independent examination. See report on page 6.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2023 (continued)

9. Trustees Remuneration

No Trustee was remunerated by the Charity, was reimbursed expenses or had expenses paid on their behalf in the current or prior year.

10. Staff costs

No staff were employed by the Charity, or staff costs incurred in the current or prior year.

11. Related party transactions

The International Bar Association (IBA) acts as an agent for the International Bar Associations Human Rights Institute Trust (the charity) whereby the IBA collects donations and pays grants and expenses on behalf of the Charity. The Charity is related to the IBA as there are common trustees across both charities. The net dealings on behalf of the Charity resulted in a year-end balance of £235,345 owed by the Charity to the IBA, (2022: £198,587 owed by the Charity to the IBA). Donations of £300,000 (2022: £240,000) were received during the period from the IBA. Grants of £554,697 (2022: £274,110) were made to the IBA in the period, with £17,184 (2022: £19,405) returned as underspent grants. Further details are provided in note 4 to the accounts.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

England & Wales - Charity number 1133427

Accounts

Charity Registration No. 1133427

**INTERNATIONAL BAR ASSOCIATIONS
HUMAN RIGHTS INSTITUTE TRUST**

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 DECEMBER 2022

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

| CONTENTS | Page |
|---|-------------|
| Trustees and advisers | 2 |
| Trustees' report | 3 |
| Statement of trustees' responsibilities | 5 |
| Independent examiner's report | 6 |
| Statement of financial activities | 7 |
| Balance sheet | 8 |
| Statement of Cash flows | 9 |
| Notes to the accounts | 10 |

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES AND ADVISERS

TRUSTEES

Julia Onslow-Cole
Graeme Kirk
Luz Nagle
Yasmin Waljee
Elizabeth Howe (Appointed 07/06/22)
John Heaps (Appointed 07/06/22)
Michael Clancy (Appointed 07/06/22)

REGISTERED OFFICE

53-64 Chancery Lane
Chancery House
London
WC2A 1QS

BANKERS

CAF Bank Ltd
25 Kings Hill
West Malling
Kent ME19 4JQ

INDEPENDENT EXAMINER

Paul Oxtoby
RSM Tax and Accounting Limited
103 Colmore Row
Birmingham
B3 3AG

CHARITY NUMBER

1133427

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and accounts for the year ended 31 December 2022. This report and the accounts have been prepared in accordance with the Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

Structure and governance

The Charity was established by a Deed of Trust dated 07 October 2009 and amended by resolution dated 27 May 2010 and is a charity registered in England and Wales, number 1133427.

The principal objectives of the Charity are:

The promotion of human rights (as set out in the universal declaration of human rights and subsequent united nations and regional conventions and declarations) throughout the world, but not exclusively by: (a) the advancement of education in human rights law and international humanitarian law; and (b) the promotion of the sound administration of the law (as articulated in the resolution of the international bar association council of September 2005) and in the standards contained in the United Nations and regional instruments such as the International Covenant on Civil and Political Rights, the UN Basic Principles on the Independence of the Judiciary 1985 and the UN Basic Principles on the Role of Lawyers 1990.

Activities are:

To advance education in the law throughout the world for the benefit of the public; to promote research into commonly encountered legal problems and to disseminate the useful results of such research for the benefit of the public; to promote human rights throughout the world; to promote the relief of financial hardship or distress of lawyers, their widows, widowers and other dependants and employees.

There have been no changes in the Trust's objectives since it was established.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting its grant making policy for the year.

The Trustees meet two or three times a year to consider grant applications.

An insurance policy is maintained to indemnify Trustees.

Method of appointment of Trustees

The Trustees are chosen from past or current officers of the International Bar Association (IBA). The Trustees receive no remuneration. Any future appointments are determined by the consensus of the existing Board of Trustees.

Grant making policy

The Charity gives special emphasis to legal education and training in developing countries and focuses in particular on projects which have a great potential for dissemination of information. The objectives of the Charity are described in relevant charity directories and only applications that meet these requirements are considered.

The Charity will fund scholarship programmes typically through institutions rather than by individual application; the production of legal reports, books and newsletters covering issues that affect the international legal community and promote detailed investigations into worldwide legal matters such as upholding the rule of law, and violations of due process in, or interference, with the independence of the judiciary.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Summary of 2022 activity – achievements and performance

The Charity has one principal donor, the International Bar Association (IBA), and is therefore dependent on that revenue source. The Charity has no control over the size of the donation and is advised at the end of the financial year of the donation value. There was a £240,000 donation received from the IBA this year. The Charity has a policy of keeping one year's donation in reserve.

The trustees of International Bar Associations Human Rights Institute Trust ('the charity') made grants during 2022 to the IBA which received £207,673, £79,156 to Promitos Educational Trust, £29,834 to Reprieve and £5,000 to Ozanne Foundation for various charitable objectives focused programmes as detailed in Note 4. The IBA returned £19,405 to the charity from underspent previous years' grants.

Future developments

International Bar Associations Human Rights Institute Trust ('the charity') is the successor to the IBA Charitable Trust and was established with broader objectives, with a greater emphasis on the human rights of lawyers, in order to fulfil the ongoing charitable wishes of the members of the IBA.

Furthermore, The Charity is able to fund scoping missions and core costs for HRI activity which is difficult to obtain from other external sources. The trustees plan to continue making grants for the foreseeable future.

Financial Review

It is the Trustees' objective to maintain a prudent level of reserves within the Charity, equivalent to at least one year's donations (there was £240,000 donation from IBA this year), whilst responding positively to the many applications for grants that it receives. For the year ended 31 December 2022 there was a net loss for the year of £33,116 (2021: £228,093 as net loss) and the charity finished the year with net assets of £1,167,678 (2021: £1,200,793).

Trustees

Staff employed by the IBA are responsible for the day to day running of the charity. Baroness Helena Kennedy, Director of the IBA HRI department within the IBA, had overall responsibility to the trustees for the operation of the charity in 2022.

The Trustees all served throughout the year were as follows:

Julia Onslow-Cole
Graeme Kirk
Luz Nagle
Yasmin Waljee
Elizabeth Howe (Appointed 07/06/22)
John Heaps (Appointed 07/06/22)
Michael Clancy (Appointed 07/06/22)

Approved by the Board on 11th July 2023 and signed on its behalf by J Onslow-Cole



STATEMENT OF TRUSTEES' RESPONSIBILITIES

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

I report to the trustees on my examination of the financial statements of International Bar Associations Human Rights Institute Trust ('the charity') for the year ended 31 December 2022, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered of Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Oxtoby
Paul Oxtoby FCCA

Name of applicable listed body: Association of Chartered of Certified Accountants
Relevant professional qualification or membership of professional body: Chartered Certified Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED
Chartered Accountants
103 Colmore Row
Birmingham
B3 3AG

Date: 21 July 2023

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 DECEMBER 2022

| | Notes | Unrestricted Funds 2022 £ | Total Funds 2022 £ | Total Funds 2021 £ |
|--|-------|------------------------------------|-----------------------------|-----------------------------|
| Income on | | | | |
| Donations received | 3 | 274,110 | 274,110 | 125,210 |
| Bank interest | | 6,713 | 6,713 | 90 |
| | | <hr/> | <hr/> | <hr/> |
| | | 280,823 | 280,823 | 125,300 |
| Expenditure from | | | | |
| Charitable activities | 4 | (313,938) | (313,938) | (353,393) |
| | | <hr/> | <hr/> | <hr/> |
| | | (313,938) | (313,938) | (353,393) |
| | | <hr/> | <hr/> | <hr/> |
| Net expenditure for the year/ Net movement in funds | | (33,115) | (33,115) | (228,093) |
| Accumulated funds brought forward | | 1,200,793 | 1,200,793 | 1,428,886 |
| Accumulated funds carried forward | | <hr/> | <hr/> | <hr/> |
| | | 1,167,678 | 1,167,678 | 1,200,793 |
| | | <hr/> | <hr/> | <hr/> |

All recognised gains and losses are included within the above Statement of Financial Activities. All the Trust's transactions during the year ended 31 December 2022 related to continuing charitable activities. All prior year funds were unrestricted.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

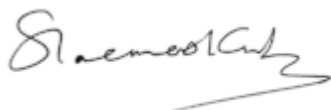
BALANCE SHEET as at 31 DECEMBER 2022

| | Notes | 2022 £ | 2021 £ |
|--|-------|-----------|-----------|
| Current assets | | | |
| Cash at bank and in hand | | 1,370,237 | 1,424,857 |
| | | <hr/> | <hr/> |
| | | 1,370,237 | 1,424,857 |
| | | <hr/> | <hr/> |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 5 | (202,559) | (224,064) |
| | | <hr/> | <hr/> |
| Net current assets | | 1,167,678 | 1,200,793 |
| | | <hr/> | <hr/> |
| Net assets | | 1,167,678 | 1,200,793 |
| | | <hr/> | <hr/> |
| Funds | | | |
| Unrestricted funds | | 1,167,678 | 1,200,793 |
| | | <hr/> | <hr/> |
| | 6 | 1,167,678 | 1,200,793 |
| | | <hr/> | <hr/> |

These financial statements of International Bar Associations Human Rights Institute Trust (Charity Registration Number 1133427) were approved by the Trustees on 11th July 2023 and were signed on its behalf by:



J Onslow-Cole
Trustee



Graeme Kirk
Trustee

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF CASH FLOWS

For the year ended 31 DECEMBER 2022

| | 2022 | 2021 |
|---|------------------|------------------|
| | £ | £ |
| (Deficit) from operating activities | (33,115) | (228,093) |
| (Decrease)/Increase in creditors | (21,505) | 188,189 |
| | <hr/> | <hr/> |
| Net cash used in from operating activities | (54,620) | (39,904) |
| | <hr/> | <hr/> |
| Net cash outflow and decrease in cash | (54,620) | (39,904) |
| | <hr/> | <hr/> |
| Cash and cash equivalents at beginning of year | 1,424,857 | 1,464,761 |
| | <hr/> | <hr/> |
| Cash and cash equivalents at end of year | 1,370,237 | 1,424,857 |
| | <hr/> | <hr/> |

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2022

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the Charity's financial statements.

Charitable status

International Bar Associations Human Rights Institute Trust ('the charity'), a public benefit entity, is a registered charity in England and Wales. There are currently seven Trustees. The registered office is given on page 2.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity is funded by donations from the IBA and individual members of the IBA.

The functional currency of the International Bar Associations Human Rights Institute Trust is considered to be pounds sterling because that is the currency of the primary economic environment in which the company operates.

Going Concern

On the basis of current resources and financial forecasts for the future and on the grounds that the charity will be able to continue its activities and meet all of its liabilities as they fall due for a period of at least twelve months from the date of the approval of these financial statements, the Trustees have prepared the financial statements using the going concern principle.

Income

All income is recognised once the Charity has entitlement, it is probable that the resources will be received, and the monetary value of income can be measured with sufficient reliability.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2022

1. Accounting policies (continued)

Donations

Donations represent amounts received during the current year and were made without any restriction by the donor.

Expenditure and irrecoverable VAT

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the Charity.

Irrecoverable VAT is charged against Charitable Activities.

Taxation

As a registered charity, International Bar Associations Human Rights Institute Trust is exempt from taxation on its income and gains falling due within part 11 of the Corporation Taxation Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes.

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Fund accounting

All donations are held as unrestricted funds as no condition was placed by the donor, the International Bar Association.

Key uncertainties and judgements

There are no critical accounting judgements or key sources of estimation uncertainty at the reporting date.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2022 (continued)

| | | |
|--|--------------|--------------|
| 2. Movement in total funds for the year | 2022 | 2021 |
| | £ | £ |
| This is stated after charging: | | |
| Tax Return fees | 1,200 | 3,450 |
| Independent Examiner's remuneration | 2,772 | 2,520 |
| | <hr/> | <hr/> |
| | 3,972 | 5,970 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 3. Donations | 2022 | 2021 |
| | £ | £ |
| IBA individual members' donations - unrestricted funds | 34,110 | 45,648 |
| IBA - unrestricted funds | 240,000 | 79,562 |
| | <hr/> | <hr/> |
| | 274,110 | 125,210 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 4. Charitable activities | 2022 | 2021 |
| | Total | Total |
| | £ | £ |
| Analysis of grants | | |
| Advancing legal education | 200,950 | 36,910 |
| Promoting human rights | 101,308 | 302,217 |
| | <hr/> | <hr/> |
| | 302,258 | 339,127 |
| Other costs | | |
| Professional fees | 10,623 | 13,170 |
| Insurance | 1,000 | 1,000 |
| Bank charges | 57 | 96 |
| | <hr/> | <hr/> |
| | 313,938 | 353,393 |
| | <hr/> <hr/> | <hr/> <hr/> |

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2022 (continued)

| 4. Charitable activities (continued) | 2022 | 2021 |
|--|----------------|----------------|
| Institutional grants received/(returned) | £ | £ |
| The Promitos Education Trust | 79,156 | - |
| High Level Panel of Legal Experts on Media Freedom | 62,720 | - |
| IBA Interns 2022 | 50,000 | - |
| Torture prevention – Building the capacity | 42,685 | - |
| Torture Prevention: Forced Confessions | 38,118 | - |
| Reprieve | 29,834 | - |
| IBA ICC Interns 2022 | 12,650 | - |
| Ozzane Foundation | 5,000 | - |
| Afghan Judges and Programme Lawyer participation | 1,500 | - |
| Upholding Human Rights and Rule of Law in Brazil | (284) | - |
| Increasing the Capacity of Human Rights Lawyer | (3,626) | - |
| IBA Interns 2021 | (15,495) | 40,000 |
| Greece – Supporting Afghan women judges | - | 196,650 |
| IBA UN Geneva Programme 2021 | - | 100,000 |
| Enforced Disappearances: Research and Advocacy | - | 10,965 |
| ICC Intern Programme Funding 2021 | - | 9,750 |
| Torture prevention in Kyrgyzstan | - | 9,679 |
| Fact-finding mission to document and assess | - | 1,000 |
| Hague interns 2020 | - | (12,840) |
| IBA Interns 2020 | - | (16,077) |
| | 302,258 | 339,127 |

4. Charitable activities

The negatives balances represent funding underspent as a result of projects ceasing earlier than originally anticipated, reductions in actual costs compared to budgeted, or funding no longer required due to project cancellations.

| 5. Creditors: amounts falling due within one year | 2022 | 2021 |
|--|----------------|----------------|
| | £ | £ |
| International Bar Association | 198,587 | 214,344 |
| Accruals | 3,972 | 9,720 |
| | 202,559 | 224,064 |

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2022 (continued)

| | | |
|-----------------------------|-------------|-------------|
| 6. Funds (continued) | 2022 | 2021 |
| | £ | £ |
| Unrestricted funds | 1,167,678 | 1,200,793 |
| | <hr/> | <hr/> |
| | 1,167,678 | 1,200,793 |
| | <hr/> <hr/> | <hr/> <hr/> |

| | | |
|--|---------------------|---------------------|
| 7. Analysis of net assets between funds | 2022 | 2020 |
| | Unrestricted | Unrestricted |
| | Funds | Funds |
| | £ | £ |
| Current assets | 1,370,227 | 1,428,886 |
| | <hr/> | <hr/> |
| | 1,370,227 | 1,428,886 |
| | <hr/> <hr/> | <hr/> <hr/> |

8. Commitments

The International Bar Associations Human Rights Institute Trust is committed to make the following Grants in the next financial year. These are the grants that Trustees have approved in 2022 and 2023 but conditions were met after the year end unlike the grants included in payables.

- Protection and promotion of the rights and access- **£49,589.**
- IBAHRI Interns in 2023 - **£61,000.**
- IBA-ILC Member State Dialogue on Universal Jurisdiction - **£45,000.**
- IBAHRI Sessions at IBA Annual Conference - **£14,850.**
- Phase One: Promoting the role of bar association - **£12,942.**
- Support of three at-risk Afghan families - **£55,011.**

9. Trustees Remuneration

No Trustee was remunerated by the Charity, was reimbursed expenses or had expenses paid on their behalf in the current or prior year.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2022 (continued)

10. Staff costs

No staff were employed by the Charity, or staff costs incurred in the current or prior year.

11. Related party transactions

The International Bar Association (IBA) acts as an agent for the International Bar Associations Human Rights Institute Trust (the charity) whereby the IBA collects donations and pays grants and expenses on behalf of the Charity. The net dealings on behalf of the Charity resulted in a year-end balance of £198,587 owed by the Charity to the IBA, (2021: £214,344 owed by the Charity to the IBA). Donations of £240,000 were received during the period from the IBA. Grants of £321,663 were made to the IBA in the period, with £19,405 returned as underspent grants. Further details are provided in note 4 to the accounts.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

England & Wales - Charity number 1133427

Accounts

Charity Registration No. 1133427

**INTERNATIONAL BAR ASSOCIATION'S
HUMAN RIGHTS INSTITUTE TRUST**

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 DECEMBER 2021

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

| CONTENTS | Page |
|---|-------------|
| Trustees and advisers | 2 |
| Trustees' report | 3 |
| Statement of trustees' responsibilities | 5 |
| Independent examiner's report | 6 |
| Statement of financial activities | 7 |
| Balance sheet | 8 |
| Statement of Cash flows | 9 |
| Notes to the accounts | 10 |

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES AND ADVISERS

TRUSTEES

Julia Onslow-Cole
Mark Stephens (Resigned on 01/01/2022)
Graeme Kirk
Luz Nagle
Yasmin Waljee

REGISTERED OFFICE

5 Chancery Lane
London
WC2A 1LG

BANKERS

CAF Bank Ltd
25 Kings Hill
West Malling
Kent
ME19 4JQ

INDEPENDENT EXAMINER

Paul Oxtoby
RSM Tax and Accounting Limited
St Philips Point
Temple Row
Birmingham
B2 5AF

CHARITY NUMBER

1133427

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and accounts for the year ended 31 December 2021. This report and the accounts have been prepared in accordance with the Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

Structure and governance

The Trust was established by a Deed of Trust dated 07 October 2009 and amended by resolution dated 27 May 2010 and is a charity registered in England and Wales, number 1133427.

The principal objectives of the Trust are:

The promotion of human rights (as set out in the universal declaration of human rights and subsequent united nations and regional conventions and declarations) throughout the world, but not exclusively by: (a) the advancement of education in human rights law and international humanitarian law; and (b) the promotion of the sound administration of the law (as articulated in the resolution of the international bar association council of September 2005 and in the standards contained in the United Nations and regional instruments such as the international covenant on civil and political rights, the un basic principles on the independence of the judiciary 1985 and the un basic principles on the role of lawyers 1990.

Activities are:

To advance education in the law throughout the world for the benefit of the public; to promote research into commonly encountered legal problems and to disseminate the useful results of such research for the benefit of the public; to promote human rights throughout the world; to promote the relief of financial hardship or distress of lawyers, their widows, widowers and other dependants and employees.

There have been no changes in the Trust's objectives since it was established.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting its grant making policy for the year.

The Trustees meet two or three times a year to consider grant applications. An insurance policy is maintained to indemnify Trustees.

Method of appointment of Trustees

The Trustees are chosen from past or current officers of the Association. The Trustees receive no remuneration. Any future appointments are determined by the consensus of the existing Board of Trustees.

Grant making policy

The Trust gives special emphasis to legal education and training in developing countries and focuses in particular on projects which have a great potential for dissemination of information. The objectives of the Trust are described in relevant charity directories and only applications that meet these requirements are considered.

The Trust will fund scholarship programmes typically through institutions rather than by individual application; the production of legal reports, books and newsletters covering issues that affect the international legal community and promote detailed investigations into worldwide legal matters such as upholding the rule of law, and violations of due process in, or interference, with the independence of the judiciary.

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Grant making policy

The Trust occasionally, with a focus on the Universal Declaration of Human Rights (UDHR), will fund programmes to relieve need among the victims of human rights abuse.

Summary of 2021 activity – achievements and performance

The Trust has one principal donor, International Bar Association, and is therefore dependent on that revenue source. The Trust has no control over the size of the donation and is advised at the end of the financial year of the donation value. The Trust has a policy of keeping one year's donation in reserve.

The trustees of International Bar Association's Human Rights Institute Trust (IBA HRI) made grants during 2021 to International Bar Association (IBA) which received £368,044 for various charitable objectives focused programmes as detailed in Note 4. The IBA returned £28,917 to the IBA HRI from underspent grants.

Future developments

The IBA HRI is the successor to the IBA Charitable Trust and was established with broader objectives, with a greater emphasis on the human rights of lawyers, in order to fulfil the ongoing charitable wishes of the members of the International Bar Association ("IBA").

Furthermore, the Trust is able to fund scoping missions and core costs for HRI activity which is difficult to obtain from other external sources. The trustees plan to continue making grants for the foreseeable future.

Financial Review

It is the Trustees' objective to maintain a prudent level of reserves within the Trust, equivalent to circa one year's donations (there was £79,562 donation from IBA this year), whilst responding positively to the many applications for grants that it receives. For the year ended 31 December 2021 there was a net loss for the year of -£228,093 (2020: +£29,173) and the charity finished the year with net assets of £1,200,793 (2020: £1,428,886).

Trustees

Staff employed by the International Bar Association are responsible for the day to day running of the charity. Baroness Helena Kennedy, Director of the IBA HRI department within the International Bar Association, had overall responsibility to the trustees for the operation of the charity in 2021.

The Trustees all served throughout the year were as follows:

Julia Onslow-Cole
Mark Stephens (Resigned on 01/01/2022)
Graeme Kirk
Luz Nagle
Yasmin Waljee

Approved by the Board on 7th June 2022 and signed on its behalf
by J Onslow-Cole



INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

I report to the trustees on my examination of the financial statements of International Bar Association's Human Rights Institute Trust ('the charity') for the year ended 31 December 2021, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Oxtoby

Name: Paul Oxtoby FCCA

Name of applicable listed body: Association of Chartered of Certified Accountants

Relevant professional qualification or membership of professional body: Chartered Certified Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

St Philips Point

Temple Row

Birmingham

B2 5AF

Date: 8 June 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 DECEMBER 2021

| | Notes | Unrestricted Funds 2021 £ | Total Funds 2021 £ | Total Funds 2020 £ |
|---|-------|------------------------------------|-----------------------------|-----------------------------|
| Income on | | | | |
| Donations received | 3 | 125,210 | 125,210 | 53,616 |
| Bank interest | | 90 | 90 | 718 |
| | | <hr/> | <hr/> | <hr/> |
| | | 125,300 | 125,300 | 54,334 |
| Expenditure from | | | | |
| Charitable activities | 4 | (353,393) | (353,393) | (25,161) |
| | | <hr/> | <hr/> | <hr/> |
| | | (353,393) | (353,393) | (25,161) |
| Net income for the year/ Net movement in funds | | | | |
| | | (228,093) | (228,093) | 29,173 |
| Accumulated funds brought forward | | | | |
| | | 1,428,886 | 1,428,886 | 1,399,713 |
| Accumulated funds carried forward | | | | |
| | | <hr/> | <hr/> | <hr/> |
| | | 1,200,793 | 1,200,793 | 1,428,886 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

All recognised gains and losses are included within the above Statement of Financial Activities. All the Trust's transactions during the period ended 31 December 2021 related to continuing charitable activities. All prior year funds were unrestricted.

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

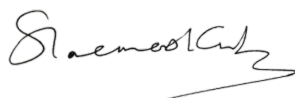
BALANCE SHEET as at 31 DECEMBER 2021

| | Notes | 2021 £ | 2020 £ |
|--|-------|-----------|-----------|
| Current assets | | | |
| Cash at bank and in hand | | 1,424,857 | 1,464,761 |
| | | <hr/> | <hr/> |
| | | 1,424,857 | 1,464,761 |
| | | <hr/> | <hr/> |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 5 | (224,064) | (35,875) |
| | | <hr/> | <hr/> |
| Net current assets | | 1,200,793 | 1,428,886 |
| | | <hr/> | <hr/> |
| Net assets | | 1,200,793 | 1,428,886 |
| | | <hr/> | <hr/> |
| Funds | | | |
| Unrestricted funds | | 1,200,793 | 1,428,886 |
| | | <hr/> | <hr/> |
| | 6 | 1,200,793 | 1,428,886 |
| | | <hr/> | <hr/> |

These financial statements of International Bar Association Human Rights Institute Trust (Charity Registration Number 1133427) were approved by the Trustees on 7th of June 2022 and were signed on its behalf by:



J Onslow-Cole
Trustee



Graeme Kirk
Trustee

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF CASH FLOWS

For the year ended 31 DECEMBER 2021

| | 2021 | 2020 |
|---|------------------|------------------|
| | £ | £ |
| (Deficit)/surplus from operating activities | (228,093) | 29,172 |
| Increase/(decrease) in creditors | 188,189 | (476,756) |
| Net cash (used in) operating activities | (39,904) | (447,584) |
| Net cash (outflow) and (decrease) in cash | (39,904) | (447,584) |
| Cash and cash equivalents at beginning of year | 1,464,761 | 1,912,345 |
| Cash and cash equivalents at end of year | 1,424,857 | 1,464,761 |

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2021

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the Trust's financial statements.

Charitable status

International Bar Association Human Rights Institute Trust, a public benefit entity, is a registered charity in England and Wales. There are currently five Trustees. The registered office is given on page 2.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trust is funded by donations from the IBA and individual members of the IBA.

The functional currency of International Bar Association Human Rights Institute Trust is considered to be pounds sterling because that is the currency of the primary economic environment in which the company operates.

Going Concern

On the basis of current resources and financial forecasts for the future and on the grounds that the charity will be able to continue its activities and meet all of its liabilities as they fall due for a period of at least twelve months from the date of the approval of these financial statements, the Trustees have prepared the financial statements using the going concern principle.

Income

All income is recognised once the charity has entitlement, it is probable that the resources will be received, and the monetary value of income can be measured with sufficient reliability.

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2021

1. Accounting policies (continued)

Donations

Donations represent amounts received during the current year and were made without any restriction by the donor.

Expenditure and irrecoverable VAT

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the Trust.

Irrecoverable VAT is charged against Charitable Activities.

Taxation

As a registered charity, International Bar Association Human Rights Institute Trust is exempt from taxation on its income and gains falling due within part 11 of the Corporation Taxation Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes.

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Fund accounting

All donations are held as unrestricted funds as no condition was placed by the donor, the International Bar Association.

Key uncertainties and judgements

There are no critical accounting judgements or key sources of estimation uncertainty at the reporting date.

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2021 (continued)

| | | |
|--|-----------------|-----------------|
| 2. Movement in total funds for the year | 2021 | 2020 |
| | £ | £ |
| This is stated after charging: | | |
| Tax Return fees | 3,450 | - |
| Independent Examiner's remuneration | 2,520 | 2,520 |
| | <hr/> | <hr/> |
| | 5,970 | 2,520 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 3. Donations | 2021 | 2020 |
| | £ | £ |
| IBA individual members' donations - unrestricted funds | 45,648 | 53,616 |
| IBA - unrestricted funds | 79,562 | - |
| | <hr/> | <hr/> |
| | 125,210 | 53,616 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 4. Charitable activities | 2021 | 2020 |
| | Total | Total |
| | £ | £ |
| Analysis of grants | | |
| Advancing legal education | 36,910 | (2,387) |
| Promoting human rights | 302,217 | 22,768 |
| | <hr/> | <hr/> |
| | 339,127 | 20,381 |
| Other costs | | |
| Professional fees | 13,170 | 3,720 |
| Insurance | 1,000 | 1,000 |
| Bank charges | 96 | 60 |
| | <hr/> | <hr/> |
| | 353,393 | 25,161 |
| | <hr/> <hr/> | <hr/> <hr/> |

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2021 (continued)

| 4. Charitable activities (continued) | 2021 | 2020 |
|---|----------------|---------------|
| Institutional grants received/(returned) | £ | £ |
| IBA Interns 2020 | (16,077) | 50,000 |
| IBA Interns 2019 & 2018 | - | (15,105) |
| Hague interns 2020 | (12,840) | 13,200 |
| Hague interns 2019 & 2018 | - | (7,838) |
| IBA Interns 2021 | 40,000 | - |
| Justice for Children, Justice for Children | - | 800 |
| Justice for Children, Justice for Children | - | (182) |
| IBA UN Geneva Programme 2021 | 100,000 | - |
| Celebrating 25 Years of IBA Human Rights Institute | - | 25,000 |
| Greece – Supporting Afghan women judges | 196,650 | - |
| Upholding Human Rights and Rule of Law in Brazil | - | 3,993 |
| Venezuela: Afiuni trial observations July 2016 | - | (14,559) |
| Strengthening Local Capacity to address past Human | - | (2,302) |
| Torture Prevention and the Istanbul Protocol: Fost | - | 31,395 |
| ICC Intern Programme Funding 2021 | 9,750 | - |
| Upholding Human Rights and Rule of Law in Brazil | - | 1,600 |
| IBA Presence In Geneva 2018 | - | (4,086) |
| Fact-finding mission to document and assess | 1,000 | - |
| Enforced Disappearances: Research and Advocacy | 10,965 | - |
| Accountably for Crimes Committed in Syria - Geneva | - | (1,685) |
| Engagement of Turkish Lawyers with UN Human Rights | - | (2,976) |
| Research and advocacy in Latin America | - | (18,460) |
| Torture prevention in Kyrgyzstan | 9,679 | - |
| Investigation and Documentation of Torture in Latin | - | (36,182) |
| America | - | (36,182) |
| Investigation into the Death of Jamal Khashoggi | - | (2,231) |
| | 339,127 | 20,381 |

The negatives balances represent funding underspent as a result of projects ceasing earlier than originally anticipated, reductions in actual costs compared to budgeted, or funding no longer required due to project cancellations.

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2021 (continued)

| | | |
|--|-------------|-------------|
| 5. Creditors: amounts falling due within one year | 2021 | 2020 |
| | £ | £ |
| International Bar Association | 214,344 | 33,355 |
| Accruals | 9,720 | 2,520 |
| | <hr/> | <hr/> |
| | 224,064 | 35,875 |
| | <hr/> | <hr/> |

| | | |
|--------------------|-------------|-------------|
| 6. Funds | 2021 | 2020 |
| | £ | £ |
| Unrestricted funds | 1,200,793 | 1,428,886 |
| | <hr/> | <hr/> |
| | 1,200,793 | 1,428,886 |
| | <hr/> <hr/> | <hr/> <hr/> |

| | | |
|--|---------------------|---------------------|
| 7. Analysis of net assets between funds | 2021 | 2020 |
| | Unrestricted | Unrestricted |
| | Funds | Funds |
| | £ | £ |
| Current assets | 1,200,793 | 1,428,886 |
| | <hr/> | <hr/> |
| | 1,200,793 | 1,428,886 |
| | <hr/> <hr/> | <hr/> <hr/> |

8. **Commitments**

The International Bar Association Human Rights Institute Trust is committed to make the following Grants in the next financial year.

- Training and advocacy to strengthen and reform new clemency procedure in Pakistan, to limit application of the death penalty – grantee, Reprieve - **£29,834**.
- IBAHRI-Ozanne Foundation (grantee) project Advancing Equality and Non-Discrimination: Dissemination of the Cooper report on ways to legislate against conversion practices in the UK - **£5,000**.
- IBA-ILC conference proposal - **£45,000**.
- Torture Prevention: Forced Confessions and the Exclusionary Rule in Malawi - **£26,633**.
- ICC 2022 Intern Programme funding - **£12,650**.
- IBA Interns 2022 - **£50,000**.
- Torture Prevention in Malawi - **£11,484** additional funding.

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2021 (continued)

9. Trustees Remuneration

No Trustee was remunerated by the Charity, was reimbursed expenses or had expenses paid on their behalf in the current or prior year.

10. Staff costs

No staff were employed by the Charity or staff costs incurred in the current or prior year.

11. Related party transactions

The International Bar Association (“IBA”) acts as an agent for the International Bar Association Human Rights Institute Trust whereby the IBA collects donations and pays expenses on behalf of the Trust. The net dealings on behalf of the Trust resulted in a year-end balance of £214,344 owed by the Trust to the IBA, (2020: £33,355 owed by the Trust to the IBA). There were £79,562 donations received during the period from the IBA. Grants of £368,044 were made to the IBA in the period, with £28,917 returned as underspent grants. Further details are provided in note 4 to the accounts.

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

England & Wales - Charity number 1133427

Accounts

Charity Registration No. 1133427

**INTERNATIONAL BAR ASSOCIATION'S
HUMAN RIGHTS INSTITUTE TRUST**

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 DECEMBER 2020

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

| CONTENTS | Page |
|---|-------------|
| Trustees and advisers | 2 |
| Trustees' report | 3 |
| Statement of trustees' responsibilities | 5 |
| Independent examiner's report | 6 |
| Statement of financial activities | 7 |
| Balance sheet | 8 |
| Statement of Cash flows | 9 |
| Notes to the accounts | 10 |

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES AND ADVISERS

TRUSTEES

Julia Onslow-Cole
Mark Stephens
Graeme Kirk
Luz Nagle
Yasmin Waljee

REGISTERED OFFICE

5 Chancery Lane
London
WC2A 1LG

BANKERS

CAF Bank Ltd
25 Kings Hill
West Malling
Kent ME19 4JQ

INDEPENDENT EXAMINER

Paul Oxtoby
RSM Tax and Accounting Limited
St Philips Point
Temple Row
Birmingham
B2 5AF

CHARITY NUMBER

1133427

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report and accounts for the year ended 31 December 2020. This report and the accounts have been prepared in accordance with the Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

Structure and governance

The Trust was established by a Deed of Trust dated 07 October 2009 and is a charity registered in England and Wales, number 1133427.

The principal objectives of the Trust are:

- to advance education in the law throughout the world for the benefit of the public;
- to promote research into commonly encountered legal problems and to disseminate the useful results of such research for the benefit of the public;
- to promote human rights (as set out in the universal declaration of human rights and subsequent United Nations conventions and declarations) throughout the world; and
- to promote the relief of financial hardship or distress either generally or individually of lawyers, their widows, widowers and other dependents and employees.

There have been no changes in the Trust's objectives since it was established.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting its grant making policy for the year.

The Trustees meet two or three times a year to consider grant applications. An insurance policy is maintained to indemnify Trustees.

Method of appointment of Trustees

The Trustees are chosen from past or current officers of the Association. The Trustees receive no remuneration. Any future appointments are determined by the consensus of the existing Board of Trustees.

Grant making policy

The Trust gives special emphasis to legal education and training in developing countries and focuses in particular on projects which have a great potential for dissemination of information. The objectives of the Trust are described in relevant charity directories and only applications that meet these requirements are considered.

The Trust will fund scholarship programmes typically through institutions rather than by individual application; the production of legal reports, books and newsletters covering issues that affect the international legal community and promote detailed investigations into worldwide legal matters such as upholding the rule of law, and violations of due process in, or interference, with the independence of the judiciary.

Summary of 2020 activity – achievements and performance

The Trust has one principal donor, International Bar Association, and is therefore dependent on that revenue source. The Trust has no control over the size of the donation and is advised at the end of the financial year of the donation value. There was no donation received from the International Bar Association this year. The Trust has a policy of keeping one year's donation in reserve.

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees of International Bar Association's Human Rights Institute Trust (IBA HRI) made grants during 2020 to International Bar Association (IBA) which received £125,988 for various charitable objectives focused programmes as detailed in Note 4. The IBA returned £105,607 to the IBA HRI from underspent grants.

Future developments

The IBA HRI is the successor to the IBA Charitable Trust and was established with broader objectives, with a greater emphasis on the human rights of lawyers, in order to fulfil the ongoing charitable wishes of the members of the International Bar Association ("IBA").

Furthermore, the Trust is able to fund scoping missions and core costs for HRI activity which is difficult to obtain from other external sources. The trustees plan to continue making grants for the foreseeable future.

Financial Review

It is the Trustees' objective to maintain a prudent level of reserves within the Trust, equivalent to circa one year's donations (there was no donation from IBA this year), whilst responding positively to the many applications for donations that it receives. For the year ended 31 December 2020 there was a net income for the year of £29,173 (2019: £451,313) and the charity finished the year with net assets of £1,428,886 (2019: £1,399,713).

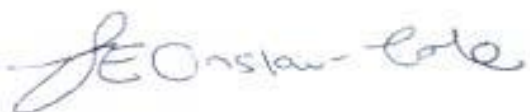
Trustees

Staff employed by the International Bar Association are responsible for the day to day running of the charity. Baroness Helena Kennedy, Director of the IBA HRI department within the International Bar Association, had overall responsibility to the trustees for the operation of the charity in 2020.

The Trustees all served throughout the year other than Anne Ramberg and were as follows:

Julia Onslow-Cole
Mark Stephens
Graeme Kirk
Luz Nagle
Yasmin Waljee

Approved by the Board on 6th May 2021 and signed on its behalf by



J Onslow-Cole

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

I report to the trustees on my examination of the financial statements of International Bar Association's Human Rights Institute Trust ('the charity') for the year ended 31 December 2020, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Oxtoby FCCA

Name of applicable listed body: The Institute of Chartered Accountants in England and Wales

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

St Philips Point

Temple Row

Birmingham

B2 5AF

Date: 10 May 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 DECEMBER 2020

| | Notes | Unrestricted Funds 2020 £ | Total Funds 2020 £ | Total Funds 2019 £ |
|---|-------|------------------------------------|-----------------------------|-----------------------------|
| Income on | | | | |
| Donations received | 3 | 53,616 | 53,616 | 627,095 |
| Bank interest | | 718 | 718 | 1,927 |
| | | <hr/> | <hr/> | <hr/> |
| | | 54,334 | 54,334 | 629,022 |
| Expenditure from | | | | |
| Charitable activities | 4 | (25,161) | (25,161) | (177,708) |
| | | <hr/> | <hr/> | <hr/> |
| | | (25,161) | (25,161) | (177,708) |
| Net income for the year/ Net movement in funds | | | | |
| | | 29,173 | 29,173 | 451,313 |
| Accumulated funds brought forward | | | | |
| | | 1,399,713 | 1,399,713 | 948,400 |
| Accumulated funds carried forward | | | | |
| | | <hr/> | <hr/> | <hr/> |
| | | 1,428,886 | 1,428,886 | 1,399,713 |
| | | <hr/> | <hr/> | <hr/> |

All recognised gains and losses are included within the above Statement of Financial Activities. All the Trust's transactions during the period ended 31 December 2020 related to continuing charitable activities. All prior year funds were unrestricted.

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

BALANCE SHEET as at 31 DECEMBER 2020

| | Notes | 2020 £ | 2019 £ |
|--|-------|-----------|-----------|
| Current assets | | | |
| Cash at bank and in hand | | 1,464,761 | 1,912,345 |
| | | <hr/> | <hr/> |
| | | 1,464,761 | 1,912,345 |
| | | <hr/> | <hr/> |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 5 | 35,875 | 512,632 |
| | | <hr/> | <hr/> |
| Net current assets | | 1,428,886 | 1,399,713 |
| | | <hr/> | <hr/> |
| Net assets | | 1,428,886 | 1,399,713 |
| | | <hr/> | <hr/> |
| Funds | | | |
| Unrestricted funds | | 1,428,886 | 1,399,713 |
| | | <hr/> | <hr/> |
| | 6 | 1,428,886 | 1,399,713 |
| | | <hr/> | <hr/> |

These financial statements of International Bar Association Human Rights Institute Trust (Charity Registration Number 1133427) were approved by the Trustees on 6th May 2021 and were signed on its behalf by:



J Onslow-Cole
Trustee



Mark Stephens
Trustee

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF CASH FLOWS

For the year ended 31 DECEMBER 2020

| | 2020 | 2019 |
|--|------------------|------------------|
| | £ | £ |
| Surplus from operating activities | 29,172 | 451,313 |
| (Decrease)/Increase in creditors | (476,756) | 116,366 |
| | <hr/> | <hr/> |
| Net cash (used in)/generated from operating activities | (447,584) | 567,679 |
| | <hr/> | <hr/> |
| Net cash (outflow)/inflow and (decrease)/increase in cash | (447,584) | 567,679 |
| | | |
| Cash and cash equivalents at beginning of year | 1,912,345 | 1,344,666 |
| | <hr/> | <hr/> |
| Cash and cash equivalents at end of year | 1,464,761 | 1,912,345 |
| | <hr/> | <hr/> |

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2020

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the Trust's financial statements.

Charitable status

International Bar Association Human Rights Institute Trust, a public benefit entity, is a registered charity in England and Wales. There are currently five Trustees. The registered office is given on page 2.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trust is funded by donations from the IBA and individual members of the IBA.

The functional currency of International Bar Association Human Rights Institute Trust is considered to be pounds sterling because that is the currency of the primary economic environment in which the company operates.

Going Concern

On the basis of current resources and financial forecasts for the future and on the grounds that the charity will be able to continue its activities and meet all of its liabilities as they fall due for a period of at least twelve months from the date of the approval of these financial statements, the Trustees have prepared the financial statements using the going concern principle.

Income

All income is recognised once the charity has entitlement, it is probable that the resources will be received, and the monetary value of income can be measured with sufficient reliability.

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2020

1. Accounting policies (continued)

Donations

Donations represent amounts received during the current year and were made without any restriction by the donor.

Expenditure and irrecoverable VAT

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the Trust.

Irrecoverable VAT is charged against Charitable Activities.

Taxation

As a registered charity, International Bar Association Human Rights Institute Trust is exempt from taxation on its income and gains falling due within part 11 of the Corporation Taxation Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes.

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Fund accounting

All donations are held as unrestricted funds as no condition was placed by the donor, the International Bar Association.

Key uncertainties and judgements

There are no critical accounting judgements or key sources of estimation uncertainty at the reporting date.

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2020 (continued)

| | | |
|--|--------------|--------------|
| 2. Movement in total funds for the year | 2020 | 2019 |
| | £ | £ |
| This is stated after charging: | | |
| Independent Auditor's remuneration | - | 6,000 |
| Independent Examiner's remuneration | 2,520 | - |
| | <hr/> | <hr/> |
| | 2,520 | 6,000 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 3. Donations | 2020 | 2019 |
| | £ | £ |
| IBA individual members' donations - unrestricted funds | 53,616 | 77,095 |
| IBA - unrestricted funds | - | 550,000 |
| | <hr/> | <hr/> |
| | 53,616 | 627,095 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 4. Charitable activities | 2020 | 2019 |
| | Total | Total |
| | £ | £ |
| Analysis of grants | | |
| Advancing legal education | (2,387) | 15,660 |
| Promoting human rights | 22,768 | 155,977 |
| | <hr/> | <hr/> |
| | 20,381 | 171,637 |
| Other costs | | |
| Professional fees | 3,720 | 5,000 |
| Insurance | 1,000 | 1,000 |
| Bank charges | 60 | 71 |
| | <hr/> | <hr/> |
| | 25,161 | 177,708 |
| | <hr/> <hr/> | <hr/> <hr/> |

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2020 (continued)

| 4. Charitable activities (continued) | 2020 | 2019 |
|--|---------------|----------------|
| Institutional grants received/(returned) | £ | £ |
| IBA Interns 2020 | 50,000 | - |
| IBA Interns 2019 & 2018 | (15,105) | 33,881 |
| Hague interns 2020 | 13,200 | - |
| Hague interns 2019 & 2018 | (7,838) | 5,276 |
| The Law on the use of Drones | - | (262) |
| Justice for Children, Justice for Children | 800 | - |
| Justice for Children, Justice for Children | (182) | - |
| Myanmar trial observations | - | (19,513) |
| Celebrating 25 Years of IBA Human Rights Institute | 25,000 | - |
| LGBTI – Malaysia Scoping Mission | - | (808) |
| Upholding Human Rights and Rule of Law in Brazil | 3,993 | - |
| Venezuela: Afiuni trial observations July 2016 | (14,559) | - |
| Strengthening Local Capacity to address past Human | (2,302) | - |
| Torture Prevention and the Istanbul Protocol: Fost | 31,395 | - |
| Myanmar Code of Ethics | - | (17,694) |
| Upholding Human Rights and Rule of Law in Brazil | 1,600 | - |
| IBA Presence In Geneva 2018 | (4,086) | - |
| IBA Presence In Geneva 2019 | - | 120,060 |
| IBAHRI- SALC Extractive Industries and Human Right | - | (52,291) |
| Accountably for Crimes Committed in Syria - Geneva | (1,685) | - |
| Engagement of Turkish Lawyers with UN Human Rights | (2,976) | - |
| Research and advocacy in Latin America | (18,460) | 36,800 |
| Bangalore Principles Anniversary Conference | - | (17,427) |
| Investigation and Documentation of Torture in Latin | (36,182) | 58,675 |
| America | | |
| Annual Jurists Conference | - | (229) |
| Geneva Peace Week | - | (1,082) |
| Investigation into the Death of Jamal Khashoggi | (2,231) | 3,800 |
| Trial Observations Turkey | - | 15,000 |
| A New Generation of Human Rights Lawyers in Tajikistan | - | 22,540 |
| Engaging with the UN: Role of Lawyers at peaceful | - | 12,078 |
| protests | | |
| Torture Prevention Efforts in the Ukraine | - | 30,006 |
| Afgan Bar Training CLE HRI Trust | - | (3,735) |
| Trial Observer KCK Lawyers | - | (4,849) |
| Cambodia Fact Finding Mission | - | (443) |
| Economic and Social Rights in Zambia | - | (28,230) |
| Lawyers & Lawyers Independence | - | (2,066) |
| Lawyers at Risk Programme Dialogue | - | (3,638) |
| Hungary Fact finding mission | - | (5,042) |
| Human Rights Watch conference | - | (155) |
| Extension Tajikistan 2016 | - | (1,868) |
| Support to IE on Albinism | - | (7,147) |
| | 20,381 | 171,637 |

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2020 (continued)

4. Charitable activities (continued)

The negatives balances represent funding underspent as a result of projects ceasing earlier than originally anticipated, reductions in actual costs compared to budgeted, or funding no longer required due to project cancellations.

| | | |
|--|-----------------------------|-----------------------------|
| 5. Creditors: amounts falling due within one year | 2020 | 2018 |
| | £ | £ |
| International Bar Association | 33,355 | 511,632 |
| Accruals | <u>2,520</u> | <u>1,000</u> |
| | 35,875 | 512,632 |
| | <u> </u> | <u> </u> |

| | | |
|--------------------|-----------------------------|-----------------------------|
| 6. Funds | 2020 | 2019 |
| | £ | £ |
| Unrestricted funds | 1,428,886 | 1,399,713 |
| | <u> </u> | <u> </u> |
| | 1,428,886 | 1,399,713 |
| | <u> </u> | <u> </u> |

| | | |
|--|-----------------------------|-----------------------------|
| 7. Analysis of net assets between funds | 2020 | 2019 |
| | Unrestricted | Unrestricted |
| | Funds | Funds |
| | £ | £ |
| Current assets | 1,428,886 | 1,399,713 |
| | <u> </u> | <u> </u> |
| | 1,428,886 | 1,399,713 |
| | <u> </u> | <u> </u> |

INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2020 (continued)

8. Commitments

The International Bar Association Human Rights Institute Trust is not committed to make any Grants in the next financial year.

9. Trustees Remuneration

No Trustee was remunerated by the Charity, was reimbursed expenses or had expenses paid on their behalf in the current or prior year.

10. Staff costs

No staff were employed by the Charity or staff costs incurred in the current or prior year.

11. Related party transactions

The International Bar Association (“IBA”) acts as an agent for the International Bar Association Human Rights Institute Trust whereby the IBA collects donations and pays expenses on behalf of the Trust. The net dealings on behalf of the Trust resulted in a year-end balance of £33,355 owed by the Trust to the IBA, (2019: £511,632 owed by the Trust to the IBA). There were no donations received during the period from the IBA. Grants of £125,988 were made to the IBA in the period, with £105,607 returned as underspent grants. Further details are provided in note 4 to the accounts.