

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

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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		<hr/>	<hr/>	<hr/>
Charitable activities	4	(353,393)	(353,393)	(25,161)
		<hr/>	<hr/>	<hr/>
		(353,393)	(353,393)	(25,161)
		<hr/>	<hr/>	<hr/>
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
		<hr/>	<hr/>	<hr/>
Accumulated funds carried forward		1,200,793	1,200,793	1,428,886
		<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

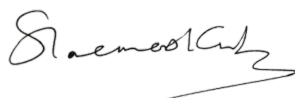
BALANCE SHEET as at 31 DECEMBER 2021

	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)
	<hr/>	<hr/>
Net cash (used in) operating activities	(39,904)	(447,584)
	<hr/>	<hr/>
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
	<hr/>	<hr/>
Cash and cash equivalents at end of year	1,424,857	1,464,761
	<hr/>	<hr/>

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/>
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/>
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/>

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
	224,064	35,875

6. Funds	2021	2020
	£	£
Unrestricted funds	1,200,793	1,428,886
	1,200,793	1,428,886

7. Analysis of net assets between funds	2021	2020
	Unrestricted Funds	Unrestricted Funds
	£	£
Current assets	1,200,793	1,428,886
	1,200,793	1,428,886

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.