

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

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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.

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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		<hr/>	<hr/>	<hr/>
Charitable activities	4	(544,343)	(544,343)	(313,938)
		<hr/>	<hr/>	<hr/>
		(544,343)	(544,343)	(313,938)
		<hr/>	<hr/>	<hr/>
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/>
Funds			
Unrestricted funds		963,508	1,167,678
		<hr/>	<hr/>
	6	963,508	1,167,678
		<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)
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
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)
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 Funds	Unrestricted 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.