

**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

<b>CONTENTS</b>	<b>Page</b>
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: 

**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 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 £
<b>Income on</b>				
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
<b>Expenditure from</b>				
Charitable activities	4	(330,406)	(330,406)	(544,343)
		<hr/>	<hr/>	<hr/>
		(330,406)	(330,406)	(544,343)
		<hr/>	<hr/>	<hr/>
<b>Net income / (expenditure) for the year/ Net movement in funds</b>		107,340	107,340	(204,170)
<b>Accumulated funds brought forward</b>		963,508	963,508	1,167,678
		<hr/>	<hr/>	<hr/>
<b>Accumulated funds carried forward</b>		1,070,848	1,070,848	963,508
		<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 £
<b>Current assets</b>			
Cash at bank and in hand		1,096,522	1,204,253
		<hr/>	<hr/>
		1,096,522	1,204,253
		<hr/>	<hr/>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	5	(25,674)	(240,745)
		<hr/>	<hr/>
<b>Net current assets</b>		1,070,848	963,508
		<hr/>	<hr/>
<b>Net assets</b>		1,070,848	963,508
		<hr/>	<hr/>
<b>Funds</b>			
Unrestricted funds		1,070,848	963,508
		<hr/>	<hr/>
	6	1,070,848	963,508
		<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)**

<b>2. Movement in total funds for the year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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/>
<b>3. Donations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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/>
<b>4. Charitable activities</b>	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
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/>

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)

<b>4. Charitable activities (continued)</b>	<b>2024</b>	<b>2023</b>
<b>Institutional grants received/(returned)</b>	<b>£</b>	<b>£</b>
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
	<b>318,841</b>	<b>537,513</b>

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)**

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

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.