

INTERNATIONAL LIBERTY ASSOCIATION

England & Wales · Charity number 1160607

Details

Status Registered

Legal form CIO

Registered 2015-02-23

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

Contact

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Activities

Objects: PROMOTING HUMAN RIGHTS AT HOME AND ABROAD -TO PROMOTE HUMAN RIGHTS (AS DEFINED BY THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) INTERNATIONALLY WITH PARTICULAR FOCUS ON MIDDLE EASTERN COUNTRIES BY SUPPORT FOR THE PROMOTION OF THE EQUAL RIGHTS OF WOMEN AND RELIGIOUS OR ETHNIC MINORITIES. - INTERNATIONAL ADVOCACY OF HUMAN RIGHTS, BY CAMPAIGNING INTERNATIONALLY ON BEHALF OF AND PROVIDING ASSISTANCE TO PERSONS WHO ARE IMPRISONED, EXILED OR BELIEVE THEMSELVES TO BE AT RISK OF IMPRISONMENT, DETENTION, TORTURE OR OTHER CRUEL, INHUMANE OR DEGRADING TREATMENT, OR RESTRAINED BY REASON OF THEIR POLITICAL, RELIGIOUS OR OTHER CONSCIENTIOUSLY HELD BELIEFS OR THOSE OF ANY MEMBER OF THEIR FAMILY OR PERSON WITH WHOM THEY MAY BE ASSOCIATED, OR BY REASON OF THEIR SEX, ETHNIC ORIGIN, COLOUR OR LANGUAGE.-TO AID REFUGEES WHO ARE VICTIMS OF HUMAN RIGHT ABUSES, WITH THEIR BASIC NEEDS OF LIVING, MEDICAL TREATMENT AND LEGAL EXPENSES OF RELOCATION IN SAFER COUNTRIES.-RAISING AWARENESS OF HUMAN RIGHTS ISSUES AND PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS, USING ALL POSSIBLE PUBLIC NETWORK AND COMMUNICATIONS, MEDIA, EVENT, CONFERENCES AT HOME, EUROPE AND UNITED STATE AND OTHER COUNTRIES TO RAISE AWARENESS REGARDING HUMAN RIGHTS VIOLATIONS AND VIOLATIONS OF INTERNATIONAL LAW BY CRIMES AGAINST HUMANITY ESPECIALLY IN MIDDLE EASTERN COUNTRIES. -EDUCATING THE PUBLIC ABOUT HUMAN RIGHTS ISSUE IN ORDER TO CONSIDER UNIVERSAL DECLARATION OF HUMAN RIGHTS AS THE WAY OF LIVING AT PEACE, KEEPING A DISTANCE FROM EXTREMISM BY PROMOTING TOLERANCE, HUMAN RIGHTS AND RELIGIOUS HARMONY PARTICULARLY AMONG THE YOUNG GENERATION AND YOUTH TO KEEP DISTANCE FROM THE RELIGIOUS EXTREMISM.

Activities: International Liberty Association aims to raise awareness within the British public of the human rights abuses in Iran and the Middle East and at the same time making a real difference in the lives of the victims of such abuses. ILA will also provide facilities and assistance to other groups and organisations involved in promoting human rights in Iran and the Middle East.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£4,658,844	£3,480,168	£2,459	0
2024-01-31	£3,243,730	£4,505,682	£-1,176,217	0
2023-01-31	£3,065,023	£2,982,663	£85,735	0
2022-01-31	£2,805,280	£2,794,658	£3,375	0
2021-01-31	£2,587,639	£2,644,803	£-7,247	0

Trustees

Name	Role	Appointed
Ali Nekooi		2019-10-28
CAROLYN SARA BECKINGHAM		2014-11-21
DAVID CLIFFORD WOOD		2014-11-21
FATEMEH OLIYAEI		2014-10-09
Hoshang Dookani		2016-01-11
James Edward Lloyd Martin		2023-02-01
Rosalind Jane Topping		2023-02-01
WILLIAM HUGHES		2014-11-21

INTERNATIONAL LIBERTY ASSOCIATION

England & Wales - Charity number 1160607

Accounts

Charity registration number 1160607

**INTERNATIONAL LIBERTY ASSOCIATION– CHARITABLE
INCORPORATED ORGANISATION “CIO”**

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 JANUARY 2025**

INTERNATIONAL LIBERTY ASSOCIATION

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The Trustees Present their Report and Financial Statements for the Year Ended January 2025

Principal Activities

1. To Promote Human Rights at Home and Abroad

- **International Human Rights Advocacy and Advancing Human Rights for Women and Minorities in the Middle East**

To promote human rights (as defined by the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations) internationally with particular focus on Middle Eastern countries by support for the promotion of the equal rights of women and religious or ethnic minorities.

- **Promoting Children's Rights**

To promote the rights of children, to stop execution of under-aged children, to protect children in poverty and child labouring, to stop child marriage, to bring an end to the use of child soldiers and to promote children's right for education and recognising the right of every child to a standard of living adequate for the child's physical, mental, spiritual, moral and social development as declared by the United Nations.

- **Supporting Human Rights and Equal Opportunities Globally**

International advocacy of human rights, by campaigning internationally on behalf of and providing assistance to persons who are imprisoned, exiled or believe themselves to be at risk of imprisonment, detention, torture or other cruel, inhumane or degrading treatment, or restrained by reason of their political, religious or other conscientiously held beliefs or those of any member of their family or person with whom they may be associated, or by reason of their sex, ethnic origin, colour or language.

- **Promoting Global Awareness of Human Rights Violations**

Raising awareness of human rights issues and promoting public support for human rights, using all possible public networks and communications, media, event, conferences at home, in Europe and the United States and other countries to raise awareness regarding human rights violations and violations of international law by crimes against humanity especially in Middle Eastern Countries.

- **Supporting Refugees Affected by Human Rights Abuses**

To aid refugees who are victims of human right abuses, with their basic needs of living such as food, medical treatment and accommodation.

2. Supporting Social Relations Through Engagement in Community-Based Activities To Raise Fundamental Human Values

- **Empowering the Elderly through Inclusion and Community Engagement in the UK**

The charity aims to support and assist elderly individuals in gaining confidence, feeling connected to their communities, and recognising their ongoing value to society. By encouraging participation in voluntary activities and community work, the charity helps prevent isolation and promotes a sense of purpose. It also seeks to acknowledge and utilise their professional experience while offering gentle support in adapting to modern tools such as basic use of computers, the internet, or social media only as needed to enhance their involvement.

- **Charitable Educational and Community Activities in the UK**

To advance education and promote active citizenship by providing teaching, training, and learning opportunities to members of the community. Activities will include education on community involvement, voluntary work, and the development of personal and professional skills to support individual growth and community engagement. The charity will also deliver educational initiatives to increase understanding and appreciation of diverse cultures, the arts, social relationships, justice and equality, thereby fostering informed, inclusive, and socially responsible communities.

- **Promoting Social Harmony and Preventing Extremism in the UK**

To advance education and promote social harmony for the public benefit by raising awareness particularly among young people about the risks associated with extremism and fundamentalism; and by promoting the values of tolerance, mutual respect, and understanding between people of different religions and beliefs, with the aim of encouraging safer and more cohesive communities locally and throughout the United Kingdom.

3. The Charity's Projects for the Public Benefit

Promoting Human Rights

- ***No to Executions Campaign***

During the financial year, the main activity of the charity was the campaign to stop executions in Iran by:

Documenting human rights violations.

Collecting evidence, victim testimonies and photographs, and sponsoring legal campaigns and files for submission to the United Nations and other international human rights organisations.

Media campaigning using videos, survivor testimonies, and verified reports.

Sponsoring events and conferences for public awareness about violation of human rights to gain public support to stop executions in Iran.

Echoing the voice of families of the victims and detainees.

- **Campaign for justice, 1998 massacre in Iran**

Disclosure and publicising the massacre of 30,000 prisoners in Iran in 1988, through producing TV programmes including witness testimonies and testimonies of families of victims.

Reporting news and films about attempts to destroy or conceal the evidence of the massacre by Iranian officials.

Supporting families of victims to echo their cry for justice.

- **Campaign to highlight women's rights**

Supporting activities and raising awareness about violations of women's rights as defined by the UN.

Bringing public attention to the plight of imprisoned women who are the victims of state repression by sponsoring conferences, exhibitions, publishing books, etc.

Sponsoring an international conference for International Women's Day.

Other humanitarian activities

Advocating for children who lack access to justice and whose voices go unheard.

Collecting news, information, and documents on issues such as child labour, child marriage, child soldiers, and poverty, aiming to end cruelty and promote children's rights and living standards as stated in the UN Declaration.

Other Charitable Purposes for Public Benefit

To promote such other charitable purposes for the benefit of the public as the Trustees from time to time determine.

4. Educational Activities

Breaking through censorship via satellite television broadcasting

Educating the public and raising public awareness by sponsoring educational programmes and broadcasting them through satellite TV.

Broadcasting and publicising the voice of prisoners who are under torture or facing execution.

Connecting people inside Iran with the international community.

Providing a weekly report on Tuesday hunger strikes by the prisoners of conscience throughout Iran's prisons.

Broadcasting documentaries about religious and ethnic minorities (including Sunnis, Christians, Jews, Baha'is, Sufis, Kurds, etc.), and discrimination against them.

Sponsoring broadcasting educational documentaries relating to the situation of border porters in the Kurdish area in the west, and fuel peddlers in Sistan and Baluchestan province in the south-east of Iran.

Providing reports on every Friday protest by the repressed people of Sistan-Baluchestan reporting the killing, injuring, and imprisonment of protesters regularly with the aim of public awareness to stop the executions.

Sponsoring educational broadcasting of programmes about the wretched situation of the basic human rights of women and children in Afghanistan, Iran, Gaza, Syria, Yemen, and other parts of the world.

5. Cultural & Social Empowerment Initiative

Assisting elderly people and other individuals in gaining confidence, feeling connected to their communities, and recognising their ongoing value to society. By encouraging participation in voluntary activities and community work, educating them with basic use of computers, the internet and social media to enable them to carry out their daily life independently, adapting to modern tools.

Encouraging and training elderly people, youth and refugees to participate in voluntary activities, helping them to avoid isolation and promoting a sense of purpose.

Promoting co-existence through cultural exchange including food, history, environment and other customs.

Supporting Community Activities throughout the UK

Arranging events throughout the UK to help citizens understand the threat of extremism, in the hope of stopping youths and other individuals from being extreme and a threat to society, encouraging integration and positive engagement.

Humanitarian Aid for Refugees

Help to provide food and other essential daily needs for refugees during the year.

Help to provide medication required for refugees, covering the costs of the medical needs of those seriously ill, including medication, hospitalisation and surgical operations, medical treatments and equipment.

Help to provide accommodation and decent living conditions for refugees.

Help to provide infrastructure and centres of health care and nursing services for refugees.

6. The Charity's Financial Situation

During the Financial Year ending 31 January 2025, the Charity's dedicated volunteers continued with fundraising activities, through online and telephone campaigns as usual. The charity has tried, in addition to telephone and face-to-face fundraising, to open various other lines of fundraising. In this regard, we mobilised different volunteer teams, including the Iranian community and, in particular, increased volunteers among our British supporters. We were able to significantly expand charitable activities in each of the grant, legacy, sales, and friends' groups departments, especially in cities where we previously had less presence.

The Trustees and volunteers applied all fundraising procedures and regulations recommended by the Fundraising Regulator.

The income of the Charity in financial year 2024/25 was £4,658,844 compared with £3,243,730 in 2023/24, an increase of about 43%. (The increase in the previous year was 5.7%).

More than 98% percent of the income was spent on the Charity's approved projects.

By implementing measures for reducing expenses, the organisation's total operating cost was about 2% of its revenue in 2024/25 (operating cost was about 3% in 2023/24), making ILA one of the most efficient charities.

Considering all the above issues, the Charity put all its efforts into supporting as many projects as possible in line with its objectives.

Reserves Policy and Financial Status

The Charity's reserves policy is to keep enough accessible funds in hand to meet the commitments of its various responsibilities for at least the following month.

Going Concern

Based on the evaluations and actions undertaken by the Trustees, the Charity had incurred a considerable amount of debt during the last financial year by receiving loans from its donors. However, through effective planning by the Trustees, increased involvement of volunteers, enhanced fundraising activities, the establishment of a dedicated legacy team, and the arrangement of several events throughout the UK, the Charity has significantly expanded its activities.

In addition, the continuation of street bookstalls has helped to identify new donors and diversify fundraising sources. Despite these positive developments, the Charity recognises the need to explore further fundraising methods to reduce the risk of income loss.

As a result of these measures, the Charity has successfully addressed its outstanding financial obligations as planned. The Trustees intend to maintain and further strengthen this approach in the coming financial year to minimise any financial risks that could impact the Charity's ability to continue as a going concern. Nonetheless, there remains some risk regarding the Charity's ability to meet all of its future commitments.

7. Legal and Administrative Arrangements

- **History**

ILA was registered as a CIO charity on 23 February 2015 by the Charity Commission with the objectives of promoting human rights.

Registered charity number: **1160607**.

The Charity administration is wholly managed by volunteers.

- **Trustees of the ILA – CIO**

During the financial year ending 31st January 2025, the Trustees of the Charity were:

Mrs F. Oliyaei, Ms C. Beckingham, Mr D. Wood, Mr W. Hughes, Mr A. Nekooi, Mr H. Dookani, Mr J. Martin, and Miss R. Topping.

- **Data Protection Legislation**

The Trustees have taken necessary actions in implementing rules and regulations regarding the GDPR and Data Protection Act and will continue to comply with the Charity Commission regulations and the law in this regard.

- **Public Benefit**

In running the Charity, the Trustees have complied with their duty under Section 17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission. By promoting human rights worldwide and working with local communities and implementing community work throughout UK, the Charity performs an enormous public benefit. The activities that the Charity has carried out to achieve this have been covered in detail earlier in this Report.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards including Financial Reporting Standard 102 – *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 income and expenditure 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 (Statement of Recommended Practice);
- make judgements and accounting 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 a going-concern basis, unless it is inappropriate to presume that the Charity will continue in business.

International Liberty Association- CIO
Report of the Trustees
For the financial year ended 31st January 2025

Statement of Trustees' Responsibilities (continued)

The Trustees are responsible for maintaining proper accounting records which 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/constitution. 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.

Auditor Information

In the case of each of the persons who were Trustees during the financial year and were Trustees at the time when the Trustees' Report is approved:

- So far as the Trustees are aware, there is no relevant audit information (information needed by the Charity's auditors in connection with preparing their report) of which the Charity's auditors are unaware, and
- All the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Approved

This report was approved by the Trustees on 26/07/2025 and signed on their behalf by:



Fatemeh Oliyaei
Director

Opinion

We have audited the financial statements of International Liberty Association (the 'Charity') for the year ended 31 January 2025 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 January 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud.
- We obtained an understanding of the environment that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable accounting standard.

**International Liberty Association
Independent Auditors' Report
To the Trustees of International Liberty Association**

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Goldwins

**GOLDWINS LIMITED
75 Maygrove Road
West Hampstead
London NW6 2EG**

6 August 2025

**CHARTERED ACCOUNTANTS
AND REGISTERED AUDITORS**

Goldwins Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

International Liberty Association
Statement of financial activities
For the year ended 31 January 2025

		Unrestricted £	Restricted £	2025 Total £	2024 Total £
	Note				
Income from:					
Donations and legacies	3	4,266,856	391,500	4,658,356	3,243,377
Investment income	4	488	-	488	353
Other income		-	-	-	-
Total income		4,267,344	391,500	4,658,844	3,243,730
Expenditure on:	5				
Raising funds		40,458	-	40,458	27,273
Charitable activities					
Projects:					
Education		841,307	90,500	931,807	961,885
Campaign to promote Human Rights & to Stop Executions		1,149,629	131,000	1,280,629	2,080,459
Cultural & Social Empowerment Initiative		96,644	-	96,644	-
Support Community Activities Throughout the UK		279,066	-	279,066	-
Humanitarian Aids for Refugees		589,293	170,000	759,293	1,374,788
Others		92,068	-	92,068	61,277
Total expenditure		3,088,668	391,500	3,480,168	4,505,682
Net income / (expenditure) before net gains / (losses) on investments		1,178,676	-	1,178,676	(1,261,952)
Net gains / (losses) on investments		-	-	-	-
Net income / (expenditure) for the year	6	1,178,676	-	1,178,676	(1,261,952)
Transfers between funds		-	-	-	-
Net income / (expenditure) before other recognised gains and losses		1,178,676	-	1,178,676	(1,261,952)
Other gains / (losses)		-	-	-	-
Net movement in funds		1,178,676	-	1,178,676	(1,261,952)
Reconciliation of funds:					
Total funds brought forward		(1,176,217)	-	(1,176,217)	85,735
Total funds carried forward		2,459	-	2,459	(1,176,217)

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

International Liberty Association

Balance sheet

As at 31 January 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets:					
Tangible assets	8		-		-
			-		-
Current assets:					
Debtors	9	472,618		31,898	
Cash at bank and in hand		121,858		98,103	
		594,476		130,001	
Liabilities:					
Creditors: amounts falling due within one year	10	(9,617)		(69,718)	
Net current (liabilities) / assets			584,859		60,283
Total assets less current liabilities			584,859		60,283
Creditors: amounts falling due after one year	11		(582,400)		(1,236,500)
Total net (liabilities) / assets			2,459		(1,176,217)
The funds of the charity:	13				
Restricted funds			-		-
Unrestricted funds:					
General funds		2,459		(1,176,217)	
Total unrestricted funds			2,459		(1,176,217)
Total charity funds			2,459		(1,176,217)

Approved by the trustees on ... 26 July 2025
and signed on their behalf by:

Name: Fatemeh Oliyaei

Trustee

The attached notes form part of the financial statements.

International Liberty Association
Statement of cash flows
For the year ended 31 January 2025

	Note	2025 £	2025 £	2024 £	2024 £
Net cash provided by / (used in) operating activities	15		677,367		(1,207,638)
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		488		353	
Cash provided by / (used in) investing activities			488		353
Cash flows from financing activities:					
Loans converted to gifts		-		(2,000)	
Cash inflows from new borrowing		(654,100)		1,190,600	
Cash provided by / (used in) financing activities			(654,100)		1,188,600
Change in cash and cash equivalents in the year			23,755		(18,685)
Cash and cash equivalents at the beginning of the year			98,103		114,788
Cash and cash equivalents at the end of the year	16		121,858		96,103

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2025

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102).

International Liberty Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was not required.

c) Going concern

The trustees are aware that the Charity generated a surplus during the year in review. In order to be sure that there are no material uncertainties about the Charity's ability to continue as a going concern, continuing assessments of the Charity's operating and cash flow will be carried out by management and reported to the trustees on a regular basis. The creditors and lenders, both short and long term, have pledged not to seek repayment of their loans for the foreseeable future other than agreed instalments. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise trading costs and the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities including, Human Rights projects, delivering Humanitarian Aids and Support for Refugees and educational activities, the costs of delivering services and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support ILA's charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.a.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	25% straight line
Motor vehicles	25% reducing balance

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank deposit or similar account.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity does not operate employees' pension schemes.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2025

2 Detailed comparatives for the statement of financial activities (prior year 2024)

	2024 Unrestricted £	2024 Restricted £	2024 Total £
Income from:			
Donations and legacies	2,189,677	1,053,700	3,243,377
Investments	353	-	353
Total income	<u>2,190,030</u>	<u>1,053,700</u>	<u>3,243,730</u>
Expenditure on:			
Raising funds	27,273	-	27,273
Charitable activities			
Projects:			
Education	720,685	241,200	961,885
Campaign to promote Human Rights & to Stop Executions	1,556,507	357,500	1,914,007
Legal Campaign on Human Rights	67,193	-	67,193
Assist Other Human Rights Activities	99,259	-	99,259
Humanitarian Aids for Refugees	919,788	455,000	1,374,789
Other	61,277	-	61,277
Total expenditure	<u>3,451,982</u>	<u>1,053,700</u>	<u>4,505,682</u>
Net income / expenditure before gains / (losses) on investments	(1,261,952)	-	(1,261,952)
Net gains / (losses) on investments	-	-	-
Net income / expenditure	<u>(1,261,952)</u>	<u>-</u>	<u>(1,261,952)</u>
Transfers between funds	-	-	-
Net income / (expenditure) before other recognised gains and losses	<u>(1,261,952)</u>	<u>-</u>	<u>(1,261,952)</u>
Gains / (losses) on revaluation of fixed assets	-	-	-
Actuarial gains / (losses) on defined benefit pension scheme	-	-	-
Other gains / (losses)	-	-	-
Net movement in funds	<u>(1,261,952)</u>	<u>-</u>	<u>(1,261,952)</u>
Total funds brought forward	<u>85,735</u>	<u>-</u>	<u>85,735</u>
Total funds carried forward	<u>(1,176,217)</u>	<u>-</u>	<u>(1,176,217)</u>

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2025

3 Income from donations and legacies

			2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Loans converted to gifts	-	-	-	2,000
Donations- cheques and cards	3,496,247	391,500	3,887,747	2,664,100
Legacies	114,556	-	114,556	41,885
Gift Aid	656,053	-	656,053	535,392
	4,266,856	391,500	4,658,356	3,243,377

4 Income from investments

			2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest	488	-	488	353
	488	-	488	353

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2025

5 a. Analysis of expenditure

	Cost of raising funds £	Charitable activities £	Support costs £	2025 Total £	2024 Total £
Direct project cost					
Education	-	931,807	-	931,807	961,885
Campaign to promote Human Rights & to Stop Executions	-	1,280,629	-	1,280,629	2,080,459
Humanitarian Aids for Refugees	-	759,293	-	759,293	1,374,788
Cultural & Social Empowerment Initiative	-	96,644	-	96,644	-
Support Community Activities Throughout the UK	-	279,066	-	279,066	-
Exchange Rate Variance	-	203	-	203	-
Fundraising expenses	39,199	-	-	39,199	26,852
Administration expenses					
Bank service & transfer charges	-	-	11,018	11,018	9,080
Interest expenses	43	-	-	43	33
Audit and accountancy	-	-	6,800	6,800	4,560
Office supplies	-	-	4,609	4,609	3,175
Postage and stationary	-	-	3,640	3,640	1,859
Telephone, fax, internet, mail & message services	-	-	19,096	19,096	23,709
IT support	-	-	30,215	30,215	18,644
Legal and professional	-	-	3,291	3,291	638
Bad debt	-	-	14,615	14,615	-
	39,242	3,347,642	93,284	3,480,168	4,505,682
Support costs	1,216	92,068	(93,284)	-	
2025 total	40,458	3,439,710	-	3,480,168	

Support costs were allocated pro rata to total direct costs.

b. Analysis of expenditure (previous year)

	Cost of raising funds £	Charitable activities £	Support costs £	2024 Total £
Direct project cost				
Education	-	961,885	-	961,885
Campaign to promote Human Rights & to Stop Executions	-	1,914,007	-	1,914,007
Legal Campaign on Human Rights	-	67,193	-	67,193
Assist Other Human Rights Activities	-	99,259	-	99,259
Humanitarian Aids for Refugees	-	1,374,788	-	1,374,788
Fundraising expenses	26,852	-	-	26,852
Administration expenses				
Bank service & transfer charges	-	-	9,080	9,080
Interest expenses	33	-	-	33
Audit and accountancy	-	-	4,560	4,560
Office supplies	-	-	3,175	3,175
Postage and stationary	-	-	1,859	1,859
Telephone, fax, internet, mail & message services	-	-	23,709	23,709
IT support	-	-	18,644	18,644
Legal and professional	-	-	638	638
Office equipment depreciation	-	-	-	-
	26,885	4,417,132	61,665	4,505,682
Support costs	388	61,277	(61,665)	-
2024 total	27,273	4,478,409	-	4,505,682

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2025

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2025	2024
	£	£
Depreciation	-	-
Interest payable	43	33
Auditor's remuneration:		
Auditors' remuneration (excluding VAT):	5,000	5,000

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The charity did not employ staff during the year (2024: Nil).

The trustees were not paid and did not receive any other benefits from employment with the CIO in the year (2024: £nil). Neither were they reimbursed expenses during the year (2024: £nil). No trustees received payment for professional or other services supplied to the charity (2024: £nil).

8 Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost			
At the start of the year	44,000	12,825	56,825
Additions in year	-	-	-
Disposals in year	-	-	-
At the end of the year	44,000	12,825	56,825
Depreciation			
At the start of the year	44,000	12,825	56,825
Charge for the year	-	-	-
Eliminated on disposal	-	-	-
At the end of the year	44,000	12,825	56,825
Net book value			
At the end of the year	-	-	-
At the start of the year	-	-	-

All of the above assets are used for charitable purposes.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2025

9 Debtors

	2025	2024
	£	£
Other debtors	110,546	31,898
Accrued incomes (donated property for sale)	350,000	-
Prepayment	12,072	-
	472,618	31,898

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	4,617	65,518
Accruals	5,000	4,200
	9,617	69,718

11 Creditors: amounts falling due more than one year

	2025	2024
	£	£
Loans	582,400	1,236,500
	582,400	1,236,500

12 Analysis of net assets between funds

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	-	-	-	-
Net current assets	584,859	-	-	584,859
Long term liabilities	(582,400)	-	-	(582,400)
Net assets (liabilities) at the end of the year	2,459	-	-	2,459

13 Movements in funds

	At the start of the year	Income & gains	Expenses & losses	Transfers	At the end of the year
	£	£	£	£	£
Education (Broadcasting)	-	90,500	(90,500)	-	-
Campaign to Promote Human Rights & to Stop Executions	-	131,000	(131,000)	-	-
Humanitarian Aids For Refugees	-	170,000	(170,000)	-	-
Total restricted funds	-	391,500	(391,500)	-	-
General funds	(1,176,217)	4,267,344	(3,088,668)	-	2,459
Total unrestricted funds	(1,176,217)	4,267,344	(3,088,668)	-	2,459
Total funds	(1,176,217)	4,658,844	(3,480,168)	-	2,459

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2025

14 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2025	2024
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	1,178,676	(1,261,952)
Depreciation	-	-
Interest, rent and dividends from investments	(488)	(353)
(Increase)/ decrease in debtors	(440,720)	(4,504)
Increase/ (decrease) in creditors	(60,101)	59,171
Net cash provided by / (used in) operating activities	677,367	(1,207,638)

15 Analysis of cash and cash equivalents

	At 1 February 2024 £	Cash flows £	Other changes £	At 31 January 2025 £
Cash at bank and in hand	98,103	23,755	-	121,858
Total cash and cash equivalents	98,103	23,755	-	121,858

16 Operating lease commitments

The charity has no future payments under non-cancellable operating leases.

17 Related party transactions

The charity had no related party transactions during the year. (2024: Nil)

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2025

18 a. Analysis of net assets between funds (previous year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	-	-	-
Net current assets	60,283	-	-	60,283
Long term liabilities	(1,236,500)	-	-	(1,236,500)
Net assets at the end of the year	(1,176,217)	-	-	(1,176,217)

b. Movements in funds (previous year)

	At the start of the year £	Income & gains £	Expenses & losses £	Transfers £	At the end of the year £
Education (Broadcasting)	-	241,200	(241,200)	-	-
Rights & to Stop Executions	-	357,500	(357,500)	-	-
Humanitarian Aids For Refugees	-	455,000	(455,000)	-	-
Total restricted funds	-	1,053,700	(1,053,700)	-	-
General funds	85,735	2,190,030	(3,451,982)	-	(1,176,217)
Total unrestricted funds	85,735	2,190,030	(3,451,982)	-	(1,176,217)
Total funds	85,735	3,243,730	(4,505,682)	-	(1,176,217)

INTERNATIONAL LIBERTY ASSOCIATION

England & Wales - Charity number 1160607

Accounts

Charity registration number 1160607

**INTERNATIONAL LIBERTY ASSOCIATION– CHARITABLE
INCORPORATED ORGANISATION “CIO”**

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 JANUARY 2024**

INTERNATIONAL LIBERTY ASSOCIATION

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**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2024**

The Trustees present their report and financial statements for the year ended January 2024

Principal Activities

- To promote human rights (as defined by the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) internationally with particular focus on Middle Eastern countries by support for the promotion of the equal rights of women and religious and ethnic minorities.
- To promote the rights of children, to stop execution of under-aged children, to protect children in poverty and child labouring, to stop child marriage, to bring an end to the use of child soldiers and to promote children's right for education and recognising the right of every child to a standard of living adequate for the child's physical, mental, spiritual, moral and social development as declared by the United Nations.
- International advocacy of human rights, by campaigning internationally on behalf of, and providing assistance to, persons who are imprisoned, exiled or believe themselves to be at risk of imprisonment, detention, torture or other cruel or inhumane treatment, or restrained by reason of their political, religious or other conscientiously held beliefs or those of any member of their family or person with whom they may be associated, or by reason of their sex, ethnic origin, colour or language.
- To aid refugees who are victims of human rights abuses with their basic needs of living, such as food, medical aid etc.
- Raising awareness of human rights issues and promoting public support for human rights, using all possible public networks and communications media, events, conferences at home, in Europe and the United States and other countries, to raise awareness regarding human rights violations and violations of international law by crimes against humanity especially in Middle Eastern countries.
- Educating the public about human rights issues in order to observe the Universal Declaration of Human Rights as the way of living at peace, avoiding extremism by promoting tolerance, human rights and religious harmony, particularly among the young generation to distance themselves from religious extremism.

Legal and Administrative Arrangements

- ILA was registered as a CIO charity on 23 February 2015 by the Charity Commission with the objectives of promoting human rights worldwide.
- Registered charity number: **1160607**.
- The Charity administration is wholly managed by volunteers.

Trustees of ILA

During the financial year ending 31st January 2024, the Trustees of the Charity were:

Mrs F. Oliyaei, Ms C. Beckingham, Mr D. Wood, Mr W. Hughes, Mr A. Nekooi, Mr H. Dookani, Mr J. Martin, and Miss R. Topping.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2024**

The Charity's Projects for the Public Benefit

Educational Activities

- Educating the public and raising public awareness by sponsoring educational programmes and broadcasting via media.
- Disclosure and publicising the massacre of 30,000 prisoners in Iran in 1988, through producing documentary programmes including witness testimonies and testimonies of families of martyrs; reporting news and films about attempts to destroy or conceal the evidence of the massacre by Iranian officials, and sponsoring the justice-seeking campaign for the victims of the massacre.
- Broadcasting and publicising the violations of human rights against the people who were arrested during the uprisings in Iran since 2018, who are under torture and facing execution, with the aim to gain public support to stop their execution.
- Broadcasting documentaries and publicizing reports about the hundreds of innocent people who were killed during the most recent uprising that began on 16 September 2022 in Iran, and to amplify the voice of the victims and the families of those victims.
- Broadcasting documentaries about religious and ethnic minorities (including Sunnis, Christians, Jews, Baha'is, Sufis, Kurds, Baluchis, etc.), and discrimination against them.
- Sponsoring broadcasting reports and news to save the lives of prisoners of conscience and stop executions.
- Sponsoring broadcasting of programmes about child labour and stopping executions of minors.
- Sponsoring broadcasting of programmes about the wretched situation of the basic human rights of women and children in the Middle East.
- Sponsoring broadcasting of programmes relating to the situation of border porters in the Kurdish area in the west, and fuel peddlers in Baluchistan province in the south-east of Iran.
- Supporting and sponsoring the justice-seeking campaign for the victims of the 1988 prison massacre in Iran,
- Supporting and sponsoring the environmental protection campaign and mobilising public opinion to prevent the destruction of the environment such as the river Zayandeh Rud and Urmia Lake and protection of forests and deserts in Iran.
- Supporting and promoting the culture and art of Iran, contemporary history and the famous old poets of Iran.
- Production and broadcasting of programmes about literature and culture of 52 provinces in Iran.

Promoting Human Rights

- Sponsoring 112 virtual online conferences and events and support of 35 international conferences and meetings in the UK, Europe, and America, to highlight and attract public attention to violations of human rights and efforts to stop executions.
- Organising various online meetings in support of women's rights and sponsoring an international conference for International Women's Day.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2024**

- Campaigning to echo the voice of the children who have no other means to justice and whose cries are not heard.
- Collecting news, information and documents about the situation of children in Iran to put pressure on Iranian officials and make them accountable by international establishments and human rights organisations.
- Collecting and disseminating information about the hidden facts regarding child labourers and child marriage, and campaigning to stop using children in war zones and forcing them to be child soldiers.
- To be the voice for children who are forced to be with their mothers in prisons and suffer with them,
- To be and reverberate the voice of Iranian street children and children living in poverty, and those who have been deprived of education, good health, social entertainment and living standards as stated in the UN declaration.
- Supporting and sponsoring the campaign for justice for the victims of the 1988 massacre in Iran, in the Swedish court of justice for one of the perpetrators of the massacre (Hamid Noori).
- Printing and distributing a book by one of the imprisoned women and publishing and distribution of bulletins for public awareness.
- Organising 120 exhibitions across Great Britain to inform and raise public awareness about the human rights situation in Iran.
- Holding 10 art exhibitions for charity sales.

Humanitarian Aid for Refugees

- Help to provide food and other essential daily needs for refugees during the year.
- Medical help for refugees, covering the costs of medical needs of seriously ill refugees, including medication, hospitalisation and surgical operations, medical treatments and equipment.

Accommodation for Refugees

- Help to provide accommodation and standard living conditions for refugees.

The Charity's Financial Situation

- Last year, the Charity's dedicated volunteers continued with fundraising activities with online and telephone campaigns. The Trustees and volunteers applied all fundraising procedures and regulations recommended by the Fundraising Regulator.
- For the end of the financial year the balance sheet has a negative reserve before the long-term liability. During the year, due to some urgent and important projects, the Charity received a substantial amount in interest-free loans from donors under written agreements. The loans are repayable by instalments. The loans fund the main charitable activities such as the education and humanitarian aid for refugees and international conferences to highlight the human rights violations and stop executions to save lives.
- The income of the Charity in financial year 2023/24 was £3,243,730 compared with £3,065,023 in 2022/23, an increase of 5.8%.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2024**

- More than 97 percent of the income was spent on the Charity's approved projects.
- By implementing measures for reducing expenses, the organisation's total operating cost was less than 3% of its revenue, making ILA one of the most efficient charities.
- Considering all the above issues, the Charity put all its efforts into supporting as many projects as possible in line with its objectives.
- During the financial year a number of the supporters of the Charity have left part of their property or capital as their legacy for the Charity, which is estimated to be as much as £3,000,000. The Charity also has over 200 long-term donors who have been donating continually about £1,000,000 annually

Reserves Policy and Financial Status

The Charity's reserves policy is to keep enough accessible funds in hand to meet the commitments of its various responsibilities for at least the following month.

Going Concern

- The trustees are aware that the Charity generated a deficit of £1.26M during the year in review. In order to be sure that there are no material uncertainties about the Charity's ability to continue as a going concern, continuing assessments of the Charity's operating and cash flow will be carried out by management and reported to the trustees on a regular basis. The creditors and lenders, both short and long term, have pledged not to seek repayment of their loans for the foreseeable future other than agreed instalments.
- The trustees agreed to take the following actions to increase the income of the Charity to secure the repayment of loans it had received from its dedicated donors, such as: increasing the number of volunteers for the aim of fundraising, finding new donors as new source of income, arrangement of several charity events, initiation of a legacy team to work on the issue, starting a grant application group to apply for grants.
- The trustees are pleased to report that all activities were successful and they have managed to settle over 83% of the loans of the financial year ending 31/01/2024 and aiming to make full repayment of loans by the end of current financial year.
- The trustees consider that this control will be sufficient to ensure that there are no sources of uncertainty at the reporting date.

Data Protection Legislation

The Trustees have taken necessary actions in implementing laws and regulations regarding the GDPR and Data Protection Act and will continue to comply with the Charity Commission regulations and the law in this regard.

Public Benefit

In running the Charity, the Trustees have complied with their duty under Section 17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission. By promoting human rights worldwide, the Charity performs an enormous public benefit. The activities that the Charity has carried out to achieve this have been covered in detail earlier in this report.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2024**

Statement of Trustees' Responsibilities

- The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards including Financial Reporting Standard 102 – *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).
- 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 income and expenditure 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 accounting 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 a going concern basis unless it is inappropriate to presume that the Charity will continue in business.
- The Trustees are responsible for maintaining proper accounting records which 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/constitution. 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.

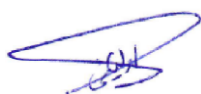
Auditor Information

In the case of each of the persons who were Trustees during the financial year and were Trustees at the time when this Trustees' Report is approved:

- So far as the Trustees are aware, there is no relevant audit information (information needed by the Charity's auditors in connection with preparing their report) of which the Charity's auditors are unaware, and
- All the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Approved

This report was approved by the Trustees on 26/09/2024 and signed on their behalf by:



Fatemeh Oliyaei

Director

Opinion

We have audited the financial statements of International Liberty Association (the 'Charity') for the year ended 31 January 2024 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 January 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud.
- We obtained an understanding of the environment that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable accounting standard.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

**International Liberty Association
Independent Auditors' Report
To the Trustees of International Liberty Association**

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**GOLDWINS LIMITED
75 Maygrove Road
West Hampstead
London NW6 2EG**

**CHARTERED ACCOUNTANTS
AND REGISTERED AUDITORS**

6 November 2024

Goldwins Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

International Liberty Association
Statement of financial activities
For the year ended 31 January 2024

	Note	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Income from:					
Donations and legacies	3	2,189,677	1,053,700	3,243,377	3,064,972
Investment income	4	353	-	353	51
Other income		-	-	-	-
Total income		2,190,030	1,053,700	3,243,730	3,065,023
Expenditure on:	5				
Raising funds		27,273	-	27,273	23,449
Charitable activities					
Projects:					
Education		720,685	241,200	961,885	1,106,510
Campaign to promote Human Rights & to Stop Executions		1,556,507	357,500	1,914,007	353,638
Legal Campaign on Human Rights		67,193	-	67,193	169,191
Assist Other Human Rights Activities		99,259	-	99,259	80,500
Humanitarian Aids for Refugees		919,788	455,000	1,374,788	1,188,052
Others		61,277	-	61,277	61,323
Total expenditure		3,451,982	1,053,700	4,505,682	2,982,663
Net income / (expenditure) before net gains / (losses) on investments		(1,261,952)	-	(1,261,952)	82,360
Net gains / (losses) on investments		-	-	-	-
Net income / (expenditure) for the year	6	(1,261,952)	-	(1,261,952)	82,360
Transfers between funds		-	-	-	-
Net income / (expenditure) before other recognised gains and losses		(1,261,952)	-	(1,261,952)	82,360
Other gains / (losses)		-	-	-	-
Net movement in funds		(1,261,952)	-	(1,261,952)	82,360
Reconciliation of funds:					
Total funds brought forward		85,735	-	85,735	3,375
Total funds carried forward		(1,176,217)	-	(1,176,217)	85,735

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

International Liberty Association

Balance sheet

As at 31 January 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets:					
Tangible assets	8		-		-
			-		-
Current assets:					
Debtors	9	31,898		27,394	
Cash at bank and in hand		98,103		114,788	
		130,001		142,182	
Liabilities:					
Creditors: amounts falling due within one year	10	(69,718)		(10,547)	
Net current (liabilities) / assets			60,283		131,635
Total assets less current liabilities			60,283		131,635
Creditors: amounts falling due after one year	11	(1,236,500)		(45,900)	
Total net (liabilities) / assets			(1,176,217)		85,735
The funds of the charity:	13				
Restricted funds			-		-
Unrestricted funds:					
General funds		(1,176,217)		85,735	
Total unrestricted funds			(1,176,217)		85,735
Total charity funds			(1,176,217)		85,735

Approved by the trustees on ..26/09/2024.....
and signed on their behalf by:

Name: Fatemeh Oliyaei
Trustee

The attached notes form part of the financial statements.

International Liberty Association
Statement of cash flows
For the year ended 31 January 2024

	Note	2024 £	2024 £	2023 £	2023 £
Net cash provided by / (used in) operating activities	15		(1,207,638)		74,095
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		353		51	
Cash provided by / (used in) investing activities			353		51
Cash flows from financing activities:					
Loans converted to gifts		(2,000)		-	
Cash inflows from new borrowing		1,190,600		-	
Cash provided by / (used in) financing activities			1,188,600		-
Change in cash and cash equivalents in the year			(18,685)		74,146
Cash and cash equivalents at the beginning of the year			114,788		40,642
Cash and cash equivalents at the end of the year	16		96,103		114,788

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2024

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102).

International Liberty Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was not required.

c) Going concern

The trustees are aware that the Charity generated a deficit of £1.26M during the year in review. In order to be sure that there are no material uncertainties about the Charity's ability to continue as a going concern, continuing assessments of the Charity's operating and cash flow will be carried out by management and reported to the trustees on a regular basis. The creditors and lenders, both short and long term, have pledged not to seek repayment of their loans for the foreseeable future other than agreed instalments. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2024

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise trading costs and the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities including, Human Rights projects, delivering Humanitarian Aids and Support for Refugees and educational activities, the costs of delivering services and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support ILA's charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.a.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	25% straight line
Motor vehicles	25% reducing balance

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank deposit or similar account.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity does not operate employees' pension schemes.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2024

2 Detailed comparatives for the statement of financial activities

	2023 Unrestricted £	2023 Restricted £	2023 Total £
Income from:			
Donations and legacies	1,838,072	1,226,900	3,064,972
Investments	51	-	51
Other income	-	-	-
Total income	1,838,123	1,226,900	3,065,023
Expenditure on:			
Raising funds	23,449	-	23,449
Charitable activities			
Projects:			
Education	638,710	467,800	1,106,510
Campaign to promote Human Rights & to Stop Executions	25,038	328,600	353,638
Legal Campaign on Human Rights	169,191	-	169,191
Assist Other Human Rights Activities	80,500	-	80,500
Humanitarian Aids for Refugees	757,552	430,500	1,188,053
		-	
Other	61,323	-	61,323
Total expenditure	1,755,763	1,226,900	2,982,663
Net income / expenditure before gains / (losses) on investments	82,360	-	82,360
Net gains / (losses) on investments	-	-	-
Net income / expenditure	82,360	-	82,360
Transfers between funds	-	-	-
Net income / (expenditure) before other recognised gains and losses	82,360	-	82,360
Gains / (losses) on revaluation of fixed assets	-	-	-
Actuarial gains / (losses) on defined benefit pension scheme	-	-	-
Other gains / (losses)	-	-	-
Net movement in funds	82,360	-	82,360
Total funds brought forward	3,375	-	3,375
Total funds carried forward	85,735	-	85,735

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2024

3 Income from donations and legacies

			2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Loans converted to gifts	2,000	-	2,000	-
Donations- cheques and cards	1,610,400	1,053,700	2,664,100	2,447,615
Legacies	41,885	-	41,885	180,000
Gift Aid	535,392	-	535,392	437,357
	2,189,677	1,053,700	3,243,377	3,064,972

4 Income from investments

			2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest	353	-	353	51
	353	-	353	51

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2024

5 a. Analysis of expenditure

	Cost of raising funds £	Charitable activities £	Support costs £	2024 Total £	2023 Total £
Direct project cost					
Education	-	961,885	-	961,885	1,106,510
Campaign to promote Human Rights & to Stop Executions	-	1,914,007	-	1,914,007	353,638
Legal Campaign on Human Rights	-	67,193	-	67,193	169,191
Assist Other Human Rights Activities	-	99,259	-	99,259	80,500
Humanitarian Aids for Refugees	-	1,374,788	-	1,374,788	1,188,052
Fundraising expenses					
Bookstall & exhibition gallery	740	-	-	740	-
Travelling and refreshment	8,489	-	-	8,489	6,292
Mobile phone	198	-	-	198	207
Motor vehicle expenses	17,425	-	-	17,425	16,419
Administration expenses					
Bank service & transfer charges	-	-	9,080	9,080	8,673
Interest expenses	33	-	-	33	-
Audit and accountancy	-	-	4,560	4,560	6,490
Office supplies	-	-	3,175	3,175	7,552
Postage and stationary	-	-	1,859	1,859	3,286
Telephone, fax, internet, mail & message services	-	-	23,709	23,709	13,302
IT support	-	-	18,644	18,644	8,411
Legal and professional	-	-	638	638	13,620
Office equipment depreciation	-	-	-	-	520
	26,885	4,417,132	61,665	4,505,682	2,982,663
Support costs	388	61,277	(61,665)	-	
2024 total	27,273	4,478,409	-	4,505,682	

Support costs were allocated pro rata to total direct costs.

b. Analysis of expenditure (previous year)

	Cost of raising funds £	Charitable activities £	Support costs £	2023 Total £
Direct project cost				
Education	-	1,106,510	-	1,106,510
Campaign to promote Human Rights & to Stop Executions	-	353,638	-	353,638
Legal Campaign on Human Rights	-	169,191	-	169,191
Assist Other Human Rights Activities	-	80,500	-	80,500
Humanitarian Aids for Refugees	-	1,188,052	-	1,188,052
Fundraising expenses				
Travelling and refreshment	6,292	-	-	6,292
Mobile phone	207	-	-	207
Motor vehicle expenses	16,419	-	-	16,419
Motor vehicle depreciation	-	-	-	-
Administration expenses				
Bank service & transfer charges	-	-	8,673	8,673
Interest expenses	-	-	-	-
Audit and accountancy	-	-	6,490	6,490
Office supplies	-	-	7,552	7,552
Postage and stationary	-	-	3,286	3,286
Telephone, fax, internet, mail & message services	-	-	13,302	13,302
IT support	-	-	8,411	8,411
Legal and professional	-	-	13,620	13,620
Office equipment depreciation	-	-	520	520
	22,918	2,897,891	61,854	2,982,663
Support costs	531	61,323	(61,854)	-
2023 total	23,449	2,959,214	-	2,982,663

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2024

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2024	2023
	£	£
Depreciation	-	520
Interest payable	33	-
Auditor's remuneration:		
Auditors' remuneration (excluding VAT):	3,500	3,500

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The charity did not employ staff during the year (2023: Nil).

The trustees were not paid and did not receive any other benefits from employment with the CIO in the year (2023: £nil). Neither were they reimbursed expenses during the year (2023: £nil). No trustees received payment for professional or other services supplied to the charity (2023: £nil).

8 Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost			
At the start of the year	44,000	12,825	56,825
Additions in year	-	-	-
Disposals in year	-	-	-
At the end of the year	44,000	12,825	56,825
Depreciation			
At the start of the year	44,000	12,825	56,825
Charge for the year	-	-	-
Eliminated on disposal	-	-	-
At the end of the year	44,000	12,825	56,825
Net book value			
At the end of the year	-	-	-
At the start of the year	-	-	-

All of the above assets are used for charitable purposes.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2024

9 Debtors

	2024 £	2023 £
Other debtors	31,898	22,746
Prepayment	-	4,648
	31,898	27,394

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	65,518	6,347
Accruals	4,200	4,200
	69,718	10,547

11 Creditors: amounts falling due more than one year

	2024 £	2023 £
Loans	1,236,500	45,900
	1,236,500	45,900

12 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	-	-	-
Net current assets	60,283	-	-	60,283
Long term liabilities	(1,236,500)	-	-	(1,236,500)
Net assets (liabilities) at the end of the year	(1,176,217)	-	-	(1,176,217)

13 Movements in funds

	At the start of the year £	Income & gains £	Expenses & losses £	Transfers £	At the end of the year £
Education (Broadcasting)	-	241,200	(241,200)	-	-
Campaign to Promote Human Rights & to Stop Executions	-	357,500	(357,500)	-	-
Humanitarian Aids For Refugees	-	455,000	(455,000)	-	-
Total restricted funds	-	1,053,700	(1,053,700)	-	-
General funds	85,735	2,190,030	(3,451,982)	-	(1,176,217)
Total unrestricted funds	85,735	2,190,030	(3,451,982)	-	(1,176,217)
Total funds	85,735	3,243,730	(4,505,682)	-	(1,176,217)

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2024

14 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2024	2023
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(1,261,952)	82,360
Depreciation	-	520
Interest, rent and dividends from investments	(353)	(51)
(Increase)/ decrease in debtors	(4,504)	42,376
Increase/ (decrease) in creditors	59,171	(51,110)
Net cash provided by / (used in) operating activities	(1,207,638)	74,095

15 Analysis of cash and cash equivalents

	At 1 February 2023 £	Cash flows £	Other changes £	At 31 January 2024 £
Cash at bank and in hand	114,788	(16,685)	-	98,103
Total cash and cash equivalents	114,788	(16,685)	-	98,103

16 Operating lease commitments

The charity has no future payments under non-cancellable operating leases.

17 Related party transactions

The charity had no related party transactions during the year. (2023: Nil)

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2024

18 a. Analysis of net assets between funds (previous year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	-	-	-
Net current assets	131,635	-	-	131,635
Long term liabilities	(45,900)	-	-	(45,900)
Net assets at the end of the year	85,735	-	-	85,735

b. Movements in funds (previous year)

	At the start of the year £	Income & gains £	Expenses & losses £	Transfers £	At the end of the year £
Education (Broadcasting)	-	467,800	(467,800)	-	-
Rights & to Stop Executions	-	328,600	(328,600)	-	-
Humanitarian Aids For Refugees	-	430,500	(430,500)	-	-
Total restricted funds	-	1,226,900	(1,226,900)	-	-
General funds	3,375	1,838,123	(1,755,763)	-	85,735
Total unrestricted funds	3,375	1,838,123	(1,755,763)	-	85,735
Total funds	3,375	3,065,023	(2,982,663)	-	85,735

INTERNATIONAL LIBERTY ASSOCIATION

England & Wales - Charity number 1160607

Accounts

Charity registration number 1160607

**INTERNATIONAL LIBERTY ASSOCIATION– CHARITABLE
INCORPORATED ORGANISATION “CIO”**

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 JANUARY 2023**

INTERNATIONAL LIBERTY ASSOCIATION

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**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2023**

The Trustees present their report and financial statements for the year ended January 2023

Principal Activities

- To promote human rights (as defined by the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) internationally with particular focus on Middle Eastern countries by support for the promotion of the equal rights of women and religious and ethnic minorities.
- To promote the rights of children, to stop execution of under-aged children, to protect children in poverty and child labouring, to stop child marriage, to bring an end to the use of child soldiers and to promote children's right for education and recognising the right of every child to a standard of living adequate for the child's physical, mental, spiritual, moral and social development as declared by the United Nations.
- International advocacy of human rights, by campaigning internationally on behalf of, and providing assistance to, persons who are imprisoned, exiled or believe themselves to be at risk of imprisonment, detention, torture or other cruel or inhumane treatment, or restrained by reason of their political, religious or other conscientiously held beliefs or those of any member of their family or person with whom they may be associated, or by reason of their sex, ethnic origin, colour or language.
- To aid refugees who are victims of human rights abuses with their basic needs of living, such as food, medical aid etc.
- Raising awareness of human rights issues and promoting public support for human rights, using all possible public networks and communications media, events, conferences at home, in Europe and the United States and other countries, to raise awareness regarding human rights violations and violations of international law by crimes against humanity especially in Middle Eastern countries.
- Educating the public about human rights issues in order to observe the Universal Declaration of Human Rights as the way of living at peace, avoiding extremism by promoting tolerance, human rights and religious harmony, particularly among the young generation to distance themselves from religious extremism.

Legal and Administrative Arrangements

ILA was registered as a CIO charity on 23 February 2015 by the Charity Commission with the objectives of promoting human rights worldwide.

Registered charity number: **1160607**.

(The Charity administration is wholly managed by volunteers.)

Trustees of the ILA – CIO

During the financial year ending 31st January 2023, the Trustees of the Charity were:

Mrs F. Oliyaei, Ms C. Beckingham, Mr D. Wood, Mr W. Hughes, Mr A. Nekooi, Mr H. Dookani, Mr J. Martin, and Miss R. Topping.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2023**

The Charity's Projects for the Public Benefit

Educational Activities

- Educating the public and raising public awareness by sponsoring educational programmes and broadcasting them through satellite TV, other media, and social networks.
- Disclosure and publicising the massacre of 30,000 prisoners in Iran in 1988, through producing TV programmes including witness testimonies and testimonies of families of martyrs; reporting news and films about attempts to destroy or conceal the evidence of the massacre by Iranian officials.
- Broadcasting and publicising the violations of human rights against the people who were arrested during the uprisings in Iran since 2018, who are under torture and facing execution, with the aim to gain public support to stop their execution.
- Broadcasting documentaries and publicizing reports about the hundreds of innocent people who were killed during the most recent uprising that began on 16 September 2022 in Iran, and to amplify the voice of the victims and the families of those victims.
- Broadcasting documentaries about religious and ethnic minorities (including Sunnis, Christians, Jews, Baha'is, Sufis, Kurds, etc.), and discrimination against them.
- Sponsoring broadcasting reports and news to save the lives of prisoners of conscience and stop executions.
- Sponsoring broadcasting of programmes about child labour and stopping executions of minors.
- Sponsoring broadcasting of programmes about the wretched situation of the basic human rights of women and children in Syria, Yemen, and other parts of the world.
- Sponsoring broadcasting of programmes relating to the situation of border porters in the Kurdish area in the west, and fuel peddlers in Baluchistan province in the south-east of Iran.
- Supporting and sponsoring the justice-seeking campaign for the victims of the 1988 prison massacre in Iran, in particular the court in Sweden that has been trying one of the perpetrators of the massacre.
- Providing daily reports of the killing, injuring, and imprisonment of protesters during the most recent uprising in Iran that was ignited by the tragic death of Mahsa Amini at the hands of the so-called morality police in September 2022, to prevent further killings and executions.

Promoting Human Rights

- Sponsoring several virtual and online conferences and events such as international conferences and meetings in UK, Europe, and America, to highlight and attract public attention to violations of human rights and efforts to stop executions.
- Organising various online meetings in support of women's rights and sponsoring an international conference for International Women's Day.
- Campaigning to echo the voice of the children who have no other means to justice and whose cries are not heard.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2023**

- Collecting news, information and documents about the situation of children in Iran to put pressure on Iranian officials and make them accountable via the UN and international human rights organisations.
- Collecting and disseminating information about the hidden facts regarding child labourers and child marriage, and campaigning to stop using children in war zones and forcing them to be child soldiers.
- To be the voice for children who are forced to be with their mothers in prisons and suffer with them,
- To be and reverberate the voice of Iranian street children and children living in poverty, and those who have been deprived of education, good health, social entertainment and living standards as stated in the UN declaration.

Humanitarian Aid for Refugees

- Help to provide food and other essential daily needs for refugees in Albania during the year.
- Help to provide medication required for refugees, covering the costs of medical needs of seriously ill refugees, including medication, hospitalisation and surgical operations, medical treatments and equipment.

Accommodation for Refugees

- Help to provide accommodation and standard living conditions for refugees.
- Help to provide infrastructure and centres of health care and nursing services for refugees.

The Charity's Financial Situation

- Last year, in spite of the Covid-19 pandemic, the Charity's dedicated volunteers continued with fundraising activities with online and telephone campaigns. The Trustees and volunteers applied all fundraising procedures and regulations recommended by the Fundraising Regulator.
- The income of the Charity in financial year 2022/23 was £3,065,023, compared with £2,805,280 in 2021/22, an increase of 9.25%. (The increase in the previous year was 8.41%).
- More than 99 percent of the income was spent on the Charity's approved projects.
- By implementing measures for reducing expenses, the organisation's total operating cost was less than 1% of its revenue in 2022/23 (operating cost was 3.43% in 2021/22), making ILA one of the most efficient charities.
- Considering all the above issues, the Charity put all its efforts into supporting as many projects as possible in line with its objectives.

Reserves Policy and Financial Status

The Charity's reserves policy is to keep enough accessible funds in hand to meet the commitments of its various responsibilities for at least the following month.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2023**

Risk Assessment – Parameters that May Cause Difficulties for the Charity to Continue its Work

Based on the evaluations and actions undertaken by the trustees, our estimate is that there is some risk with regard to the ability to meet the Charity's commitments. This is mainly due to the continuing effect of the Covid-19 pandemic, the Ukraine war, and the current economic situation, which have affected public life. Our activities were remodelled last year to accommodate changing circumstances, and we continued that policy this year. We still mainly conduct fundraising by telephone and online. We have increased our activities and have continued the street bookstalls to find new donors and have more fundraising sources, but the Charity needs to explore other fundraising methods to reduce the risk of income loss.

Data Protection Legislation

The Trustees have taken necessary actions in implementing laws and regulations regarding the GDPR and Data Protection Act and will continue to comply with the Charity Commission regulations and the law in this regard.

Public Benefit

In running the Charity, the Trustees have complied with their duty under Section 17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission. By promoting human rights worldwide, the Charity performs an enormous public benefit. The activities that the Charity has carried out to achieve this have been covered in detail earlier in this report.

Statement of Trustees' Responsibilities

- The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards including Financial Reporting Standard 102 – *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).
- 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 income and expenditure 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 accounting 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 a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2023**

- The Trustees are responsible for maintaining proper accounting records which 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/constitution. 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.

Auditor Information

In the case of each of the persons who were Trustees during the financial year and were Trustees at the time when the Trustees' Report is approved:

- So far as the Trustees are aware, there is no relevant audit information (information needed by the Charity's auditors in connection with preparing their report) of which the Charity's auditors are unaware, and
- All the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Approved

This report was approved by the Trustees on 10/08/2023 and signed on their behalf by:



Fatemeh Oliyaei
Director

Opinion

We have audited the financial statements of International Liberty Association (the 'Charity') for the year ended 31 January 2023 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 January 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud.
- We obtained an understanding of the environment that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable accounting standard.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

**International Liberty Association
Independent Auditors' Report
To the Trustees of International Liberty Association**

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The logo for Goldwins, featuring the word "Goldwins" in a stylized, cursive script font.

9 October 2023

**GOLDWINS LIMITED
75 Maygrove Road
West Hampstead
London NW6 2EG**

**CHARTERED ACCOUNTANTS
AND REGISTERED AUDITORS**

Goldwins Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

International Liberty Association
Statement of financial activities
For the year ended 31 January 2023

		Unrestricted	Restricted	2023	2022
	Note	£	£	Total	Total
				£	£
Income from:					
Donations and legacies	3	1,838,072	1,226,900	3,064,972	2,805,266
Investment income	4	51	-	51	14
Other income		-	-	-	-
Total income		1,838,123	1,226,900	3,065,023	2,805,280
Expenditure on:	5				
Raising funds		23,449	-	23,449	25,522
Charitable activities					
Projects:	5				
Education		638,710	467,800	1,106,510	1,053,296
Campaign to promote Human Rights & to Stop Executions		25,038	328,600	353,638	113,217
Legal Campaign on Human Rights		169,191	-	169,191	140,726
Assist Other Human Rights Activities		80,500	-	80,500	64,500
Humanitarian Aids for Refugees		757,552	430,500	1,188,052	1,326,792
Others		61,323	-	61,323	70,605
Total expenditure		1,755,763	1,226,900	2,982,663	2,794,658
Net income / (expenditure) before net gains / (losses) on investments		82,360	-	82,360	10,622
Net gains / (losses) on investments		-	-	-	-
Net income / (expenditure) for the year	6	82,360	-	82,360	10,622
Transfers between funds		-	-	-	-
Net income / (expenditure) before other recognised gains and losses		82,360	-	82,360	10,622
Other gains / (losses)		-	-	-	-
Net movement in funds		82,360	-	82,360	10,622
Reconciliation of funds:					
Total funds brought forward		3,375	-	3,375	(7,247)
Total funds carried forward		85,735	-	85,735	3,375

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

International Liberty Association

Balance sheet

As at 31 January 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets:					
Tangible assets	8		-		520
			-		520
Current assets:					
Debtors	9	27,394		69,770	
Cash at bank and in hand		114,788		40,642	
		142,182		110,412	
Liabilities:					
Creditors: amounts falling due within one year	10	10,547		61,657	
Net current assets / (liabilities)			131,635		48,755
Total assets less current liabilities			131,635		49,275
Creditors: amounts falling due after one year	11		45,900		45,900
Total net assets / (liabilities)			85,735		3,375
The funds of the charity:	13				
Restricted funds			-		-
Unrestricted funds:					
General funds		85,735		3,375	
Total unrestricted funds			85,735		3,375
Total charity funds			85,735		3,375

Approved by the trustees on 10/08/2023
and signed on their behalf by:

Name: Fatemeh Oliyaei

Trustee

The attached notes form part of the financial statements.

International Liberty Association
Statement of cash flows
For the year ended 31 January 2023

	Note	2023 £	2023 £	2022 £	2022 £
Net cash provided by / (used in) operating activities	15		74,095		(17,656)
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		51		14	
Cash provided by / (used in) investing activities			51		14
Cash flows from financing activities:					
Repayments of borrowing		-		(52,000)	
Loans converted to gifts		-		-	
Cash provided by / (used in) financing activities			-		(52,000)
Change in cash and cash equivalents in the year			74,146		(69,642)
Cash and cash equivalents at the beginning of the year			40,642		110,284
Cash and cash equivalents at the end of the year	16		114,788		40,642

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2023

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102).

International Liberty Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was not required.

c) Going concern

The trustees consider that there are no material uncertainties about International Liberty Association's ability to continue as a going concern. This is because other creditors and lenders, both short and long term, have pledged not to seek repayment of their loans for the foreseeable future. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2023

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise trading costs and the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities including, Human Rights projects, delivering Humanitarian Aids and Support for Refugees and educational activities, the costs of delivering services and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support ILA's charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.a.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	25% straight line
Motor vehicles	25% reducing balance

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank deposit or similar account.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity does not operate employees' pension schemes.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2023

2 Detailed comparatives for the statement of financial activities

	2022 Unrestricted £	2022 Restricted £	2022 Total £
Income from:			
Donations and legacies	2,176,081	629,185	2,805,266
Investments	14	-	14
Other income	-	-	-
Total income	2,176,095	629,185	2,805,280
Expenditure on:			
Raising funds	25,522	-	25,522
Charitable activities			
Projects:			
Education	785,989	267,307	1,053,296
Campaign to promote Human Rights & to Stop Executions	92,917	20,300	113,217
Legal Campaign on Human Rights	140,726	-	140,726
Assist Other Human Rights Activities	64,500	-	64,500
Humanitarian Aids for Refugees	985,213	341,578	1,326,792
		-	
Other	70,605	-	70,605
Total expenditure	2,165,473	629,185	2,794,658
Net income / expenditure before gains / (losses) on investments	10,622	-	10,622
Net gains / (losses) on investments	-	-	-
Net income / expenditure	10,622	-	10,622
Transfers between funds	-	-	-
Net income / (expenditure) before other recognised gains and losses	10,622	-	10,622
Gains / (losses) on revaluation of fixed assets	-	-	-
Actuarial gains / (losses) on defined benefit pension scheme	-	-	-
Other gains / (losses)	-	-	-
Net movement in funds	10,622	-	10,622
Total funds brought forward	(7,247)	-	(7,247)
Total funds carried forward	3,375	-	3,375

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2023

3 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations- cheques and cards	1,400,715	1,226,900	2,627,615	2,374,083
Gift Aid	437,357	-	437,357	431,183
	1,838,072	1,226,900	3,064,972	2,805,266

4 Income from investments

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Bank interest	51	-	51	14
	51	-	51	14

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2023

5 a. Analysis of expenditure

	Cost of raising funds £	Charitable activities £	Support costs £	2023 Total £	2022 Total £
Direct project cost					
Education	-	1,106,510	-	1,106,510	1,053,296
Campaign to promote Human Rights & to Stop Executions	-	353,638	-	353,638	113,217
Legal Campaign on Human Rights	-	169,191	-	169,191	140,726
Assist Other Human Rights Activities	-	80,500	-	80,500	64,500
Humanitarian Aids for Refugees	-	1,188,052	-	1,188,052	1,326,792
Fundraising expenses					
Travelling and subsistence	6,292	-	-	6,292	757
Mobile phone	207	-	-	207	84
Motor vehicle expenses	16,419	-	-	16,419	11,056
Motor vehicle depreciation	-	-	-	-	11,000
Administration expenses					
Bank service & transfer charges	-	-	8,673	8,673	8,556
Interest expenses	-	-	-	-	1,922
Audit and accountancy	-	-	6,490	6,490	4,200
Office supplies	-	-	7,552	7,552	3,007
Postage and stationary	-	-	3,286	3,286	1,063
Telephone, fax, internet, mail & message services	-	-	13,302	13,302	16,603
IT support	-	-	8,411	8,411	17,450
Legal and professional	-	-	13,620	13,620	19,049
Office equipment depreciation	-	-	520	520	1,380
	22,918	2,897,891	61,854	2,982,663	2,794,658
Support costs	531	61,323	(61,854)	-	
2023 total	23,449	2,959,214	-	2,982,663	

Support costs were allocated pro rata to total direct costs.

b. Analysis of expenditure (previous year)

	Cost of raising funds £	Charitable activities £	Support costs £	2022 Total £
Direct project cost				
Education	-	1,053,296	-	1,053,296
Campaign to promote Human Rights & to Stop Executions	-	113,217	-	113,217
Legal Campaign on Human Rights	-	140,726	-	140,726
Assist other Human Rights activities	-	64,500	-	64,500
Humanitarian Aids for Refugees	-	1,326,792	-	1,326,792
Fundraising expenses				
Travelling and subsistence	757	-	-	757
Mobile phone	84	-	-	84
Motor vehicle expenses	11,056	-	-	11,056
Motor vehicle depreciation	11,000	-	-	11,000
Administration expenses				
Bank service & transfer charges	-	-	8,556	8,556
Interest expenses	1,922	-	-	1,922
Audit and accountancy	-	-	4,200	4,200
Office supplies	-	-	3,007	3,007
Postage and stationary	-	-	1,063	1,063
Telephone, fax, internet, mail & message services	-	-	16,603	16,603
IT support	-	-	17,450	17,450
Legal and professional	-	-	19,049	19,049
Office equipment depreciation	-	-	1,380	1,380
	24,819	2,698,531	71,308	2,794,658
Support costs	703	70,605	(71,308)	-
2022 total	25,522	2,769,136	-	2,794,658

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2023

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2023	2022
	£	£
Depreciation	520	12,380
Interest payable	-	1,922
Auditor's remuneration:		
Auditors' remuneration (excluding VAT):	3,500	3,500

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The charity did not employ staff during the year (2022: Nil).

The trustees were not paid and did not receive any other benefits from employment with the CIO in the year (2022: £nil). Neither were they reimbursed expenses during the year (2022: £nil). No trustees received payment for professional or other services supplied to the charity (2022: £nil).

8 Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost			
At the start of the year	44,000	12,825	56,825
Additions in year	-	-	-
Disposals in year	-	-	-
At the end of the year	44,000	12,825	56,825
Depreciation			
At the start of the year	44,000	12,305	56,305
Charge for the year	-	520	520
Eliminated on disposal	-	-	-
At the end of the year	44,000	12,825	56,825
Net book value			
At the end of the year	-	-	-
At the start of the year	-	520	520

All of the above assets are used for charitable purposes.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2023

9 Debtors

	2023 £	2022 £
Other debtors	17,746	36,582
Prepayment	4,648	28,188
	27,394	69,770

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	6,347	57,707
Accruals	4,200	3,950
	10,547	61,657

11 Creditors: amounts falling due more than one year

	2023 £	2022 £
Loans	45,900	45,900
	45,900	45,900

12 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	-	-	-
Net current assets	131,635	-	-	131,635
Long term liabilities	(45,900)	-	-	(45,900)
Net assets (liabilities) at the end of the year	85,735	-	-	85,735

13 Movements in funds

	At the start of the year £	Income & gains £	Expenses & losses £	Transfers £	At the end of the year £
Education (Broadcasting)	-	467,800	(467,800)	-	-
Campaign to Promote Human Rights & to Stop Executions	-	328,600	(328,600)	-	-
Humanitarian Aids For Refugees	-	430,500	(430,500)	-	-
Total restricted funds	-	1,226,900	(1,226,900)	-	-
General funds	3,375	1,838,123	(1,755,763)	-	85,735
Total unrestricted funds	3,375	1,838,123	(1,755,763)	-	85,735
Total funds	3,375	3,065,023	(2,982,663)	-	85,735

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2023

14 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	82,360	10,622
Depreciation	520	12,380
Interest, rent and dividends from investments	(51)	(14)
(Increase)/ decrease in debtors	42,376	(48,351)
Increase/ (decrease) in creditors	(51,110)	7,707
Net cash provided by / (used in) operating activities	74,095	(17,656)

15 Analysis of cash and cash equivalents

	At 1 February 2022	Cash flows	Other changes	At 31 January 2023
	£	£	£	£
Cash at bank and in hand	40,642	74,146	-	114,788
Total cash and cash equivalents	40,642	74,146	-	114,788

16 Operating lease commitments

The charity has no future payments under non-cancellable operating leases.

17 Related party transactions

The charity had no related party transactions during the year. (2022: Nil)

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2023

18 a. Analysis of net assets between funds (previous year)

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	520	-	-	520
Net current assets	48,755	-	-	48,755
Long term liabilities	(45,900)	-	-	(45,900)
Net assets at the end of the year	3,375	-	-	3,375

b. Movements in funds (previous year)

	At the start of the year	Income & gains	Expenses & losses	Transfers	At the end of the year
	£	£	£	£	£
Humanitarian Aids for Refugees	-	341,578	(341,578)	-	-
Save Children	-	185,357	(185,357)	-	-
Save Lives	-	20,300	(20,300)	-	-
Broadcasting	-	81,950	(81,950)	-	-
Total restricted funds	-	629,185	(629,185)	-	-
General funds	(7,247)	2,176,095	(2,165,473)	-	3,375
Total unrestricted funds	(7,247)	2,176,095	(2,165,473)	-	3,375
Total funds	(7,247)	2,805,280	(2,794,658)	-	3,375

INTERNATIONAL LIBERTY ASSOCIATION

England & Wales - Charity number 1160607

Accounts

Charity registration number 1160607

**INTERNATIONAL LIBERTY ASSOCIATION– CHARITABLE
INCORPORATED ORGANISATION “CIO”**

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 JANUARY 2022**

INTERNATIONAL LIBERTY ASSOCIATION

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**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2022**

The Trustees present their report and financial statements for the year ended January 2022

Principal activities

- To promote human rights (as defined by the Universal Declaration of Human Rights and subsequent United Nations Conventions and declarations) Internationally with particular focus on Middle Eastern countries by support for the promotion of the equal rights of women and religious or ethnic minorities.
- To promote the rights of children, to stop execution of under aged children, to protect the children in poverty and child labouring, to stop child marriage, to bring an end to the use of child soldiers and to promote children's right for education and recognising the right of every child to standard of living adequate for the child's physical, mental, spiritual moral and social development as it declared by the United Nations.
- International advocacy of human rights, by campaigning internationally on behalf of and providing assistance to persons who are imprisoned, exiled or believe themselves to be at risk of imprisonment, detention, torture or other cruel, inhumane treatment, or restrained by reason of their political, religious or other conscientiously held beliefs or those of any member of their family or person with whom they may be associated, or by reason of their sex, ethnic origin, colour or language.
- To aid refugees who are victims of human rights abuses, with their basic needs of living, such as food, medical aid etc.
- Raising awareness of human rights issues and promoting public support for human rights, using all possible public network and communications, media, events, conferences at home, in Europe and the United States and other countries, to raise awareness regarding human rights violations and violations of international law by crimes against humanity especially in Middle Eastern countries.
- Educating the public about human rights issues in order to consider the Universal Declaration of Human Rights as the way of living at peace, keeping a distance from extremism by promoting tolerance, human rights and religious harmony particularly among the young generation to keep a distance from religious extremism.

Legal and Administrative arrangements

ILA has been registered as a CIO charity on 23 February 2015, by the Charity Commission under the objectives of promoting human rights worldwide.

Registered charity number: **1160607**

(The Charity administration is wholly managed by volunteers)

Trustees of the ILA-CIO:

During the Financial Year Ending 31st January 2022, the Trustees of the Charity were:
Mrs F. Oliyaei, Ms C. Beckingham, Mr D. Wood,
Mr W. Hughes, Mr A. Nekooi, and Mr H. Dookani.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2022**

Charity's projects for the public benefit

Educational Activities:

Educating the public and raising public awareness by sponsoring educational programs and broadcasting them through satellite TV, media, and social networks.

- Disclosure and publicising the massacre of 30,000 prisoners in Iran, through producing TV programs including witness testimonies and testimonies of families of martyrs; reporting news and films about attempts to destroy or conceal the evidence of the massacre by the Iranian officials.
- Broadcasting and publicising the violation of human rights against the people who have arrested during the uprisings who are under torture and facing execution, with aim to gain public support to stop their execution.
- Broadcasting films and reports in regards with hundreds of innocent people who have been massacred during the uprisings in Iran since 2018, and become the voice of the families and the victims of those martyrs.
- Broadcasting documentaries about religious and ethnic minorities (including Sunnis, Christians, Jews, Baha'is, Sufis, Kurds, and ...), and discrimination against them.
- Sponsoring broadcasting reports and news to save the lives of prisoners of conscience and stop executions.
- Sponsoring broadcasting of programs about child labour and stopping executions of minors.
- Sponsoring broadcasting of programs about the wretched situation of basic human rights of women and children in Syria, Yemen, and other parts of the world.
- Sponsoring broad casting of programs related to the situation of boarder porters in Kurdish area in the west, and petty fuel peddlers in Baluchistan province in south-east, of Iran.
- Support for and sponsoring the justice seeking campaign for the victims of the 1988 prison massacre in Iran, in particular the court in Sweden that has been trying one of the perpetrators of the massacre.
- Providing news and reports and educational programs about the Covid 19 pandemic for public awareness.

Promoting Human Rights:

- Sponsoring several virtual and online conferences and events such as international conferences and meetings in UK, Europe, and America, to highlight and attract public attention to violations of human rights and efforts to stop executions.
- Organising various online meetings in support of women's rights and sponsoring an international conference for the International Women's Day.
- Campaign to echo the voice of the children who have no other means to justice and their cries not heard.
- Collecting news, information and documents about the situation of children in Iran for putting pressure on and make the Iranian officials accountable via the UN and international human right organisation.
- Collecting and disseminating information about the hidden facts regarding child labourers, child marriage and campaign to stop using children in war zoon and forced to be child soldiers.
- To be the voice for children who are forced to be with their mothers in prisons and suffer with them,

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2022**

- To be and reverberate voice of Iranian street children and children with living in poverty those have been deprived from education, good health, social entertainment and living standards as it come in UN declaration.

Humanitarian Aid for Refugees:

- Help to provide food and other essential daily needs for refugees during the year.
- Help to provide medication required for refugees, covering the costs of medical needs of seriously ill refugees, including medication, hospitalisation and surgical operations, medical treatments and equipment.

Accommodation for Refugees:

- Help to provide accommodation and standard living conditions for refugees in Albania.
- Help to provide infrastructure and centres of health care and nursing services for refugees.

The Charity's financial situation

- Last year in spite of the Corona virus pandemic, charity's dedicated volunteers continued with fundraising activities with online and telephone campaign. The Trustee and volunteers applied all fundraising procedures and regulations recommended by the Fundraising Regulator.
- The income of the charity in compare to the previous financial year had an increase of 8.41% to 2,805,280.
- More than 96 percent of the income was spent on the Charity's approved projects.
- By implementing measures for reducing expenses, the organisation's total operating cost was 3.43% of its revenue, making ILA one of the most efficient charities.
- With considering all above issues, charity put all its effort to support as many projects in line with the charity's objectives.

Reserves policy and financial status

The Charity's reserves policy is to keep enough accessible funds at hand to meet the commitments of various responsibilities for at least the following month.

Risk assessment - Parameters that may cause difficulties for the Charity to continue its work

Based on the evaluations and actions undertaken by the trustees, our estimate is that there is a risk with regard to the ability to meet the charities commitments. This is mainly due to the situation of COVID19 pandemic and the current economic situation. Our activities have been remodelled to accommodate current circumstances. Face to face meetings were stopped completely in previous year and we continued that policy this year too. We started some face to face social meetings near the end of 2021 but we still only conduct fundraising on telephone and online. Given the strength of our charity which relies on volunteers meeting with potential donors face to face, there is a chance that our income would be reflect this change and we might adjust or policies this coming year to remedy that or we might have to adjust our commitments accordingly.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2022**

Data Protection Legislation

The trustees have taken necessary actions in implementing laws and regulations regarding the GDPR and data protection act and will continue to comply with the Charity Commission regulations and the law in this regard.

Public benefit

In running the charity, the Trustees have complied with their duty under Section 17 Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission. By promoting human rights worldwide, the Charity performs an enormous public benefit. The activities that the Charity has carried out to achieve this have been covered in detail earlier in this report.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards including Financial Reporting Standard 102 - *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure 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 judgments and accounting 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 maintaining proper accounting records which 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/constitution. 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.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2021**

Auditor information

In the case of each of the persons who were trustees during the financial year and were trustees at the time when the Trustees' Report is approved:

- So far as the trustees are aware, there is no relevant audit information (information needed by the Charity's auditors in connection with preparing their report) of which the Charity's auditors are unaware, and
- each trustee has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Approved

This report was approved by the Trustees on 17/08/2022 and signed on their behalf by:

Fatemeh Oliyaei
Trustees



Opinion

We have audited the financial statements of International Liberty Association (the 'Charity') for the year ended 31 January 2022 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 January 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISA: (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud.
- We obtained an understanding of the environment that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable accounting standard.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

**International Liberty Association
Independent Auditors' Report
To the Trustees of International Liberty Association**

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

G. Collins Limited

**GOLDWINS LIMITED
75 Maygrove Road
West Hampstead
London NW6 2EG**

**CHARTERED ACCOUNTANTS
AND REGISTERED AUDITORS**

5 September 2022

International Liberty Association
Statement of financial activities
For the year ended 31 January 2022

		Unrestricted	Restricted	2022	2021
	Note	£	£	Total	Total
				£	£
Income from:					
Donations and legacies	3	2,176,081	629,185	2,805,266	2,587,368
Investment income	4	14	-	14	121
Other income		-	-	-	150
Total income		2,176,095	629,185	2,805,280	2,587,639
Expenditure on:	5				
Raising funds		25,522	-	25,522	23,905
Charitable activities					
Projects:	6				
Education		785,989	267,307	1,053,296	1,353,017
Campaign to promote Human Rights & to Stop Executions		92,917	20,300	113,217	148,058
Legal Campaign on Human Rights		140,726	-	140,726	-
Human rights		64,500	-	64,500	-
Humanitarian Aids For Refugees in Albania		383,689	341,578	725,267	429,484
Accommodation for Refugees		601,525	-	601,525	610,975
Others		70,605	-	70,605	79,364
Total expenditure		2,165,473	629,185	2,794,658	2,644,803
Net income / (expenditure) before net gains / (losses) on investments		10,622	-	10,622	(57,164)
Net gains / (losses) on investments		-	-	-	-
Net income / (expenditure) for the year	7	10,622	-	10,622	(57,164)
Transfers between funds		-	-	-	-
Net income / (expenditure) before other recognised gains and losses		10,622	-	10,622	(57,164)
Other gains / (losses)		-	-	-	-
Net movement in funds		10,622	-	10,622	(57,164)
Reconciliation of funds:					
Total funds brought forward		(7,247)	-	(7,247)	49,917
Total funds carried forward		3,375	-	3,375	(7,247)

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

International Liberty Association
Balance sheet
As at 31 January 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets:					
Tangible assets	9		<u>520</u>		<u>12,900</u>
			520		12,900
Current assets:					
Debtors	10	69,770		21,419	
Cash at bank and in hand		<u>40,642</u>		<u>110,284</u>	
		110,412		131,703	
Liabilities:					
Creditors: amounts falling due within one year	11	<u>61,657</u>		<u>116,850</u>	
Net current assets / (liabilities)			48,755		14,853
Total assets less current liabilities			49,275		27,753
Creditors: amounts falling due after one year	12		<u>45,900</u>		<u>35,000</u>
Total net assets / (liabilities)			<u>3,375</u>		<u>(7,247)</u>
The funds of the charity:	14				
Restricted funds			-		-
Unrestricted funds:					
General funds		<u>3,375</u>		<u>(7,247)</u>	
Total unrestricted funds			<u>3,375</u>		<u>(7,247)</u>
Total charity funds			<u>3,375</u>		<u>(7,247)</u>

Approved by the trustees on 17/08/2022
and signed on their behalf by:



Name: Fatemeh Oliyaei
Trustee

The attached notes form part of the financial statements.

International Liberty Association
Statement of cash flows
For the year ended 31 January 2022

	Note	2022 £	2022 £	2021 £	2021 £
Net cash provided by / (used in) operating activities	15		(17,656)		126,233
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		14		121	
Cash provided by / (used in) investing activities			14		121
Cash flows from financing activities:					
Repayments of borrowing		(52,000)		(62,500)	
Loans converted to gifts		-		(78,000)	
Cash provided by / (used in) financing activities			(52,000)		(140,500)
Change in cash and cash equivalents in the year			(69,642)		(14,146)
Cash and cash equivalents at the beginning of the year			110,284		124,430
Cash and cash equivalents at the end of the year	16		40,642		110,284

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2022

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102).

International Liberty Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was not required.

c) Going concern

The trustees consider that there are no material uncertainties about International Liberty Association's ability to continue as a going concern. This is because other creditors and lenders, both short and long term, have pledged not to seek repayment of their loans for the foreseeable future. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise trading costs and the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities including, Human Rights projects, delivering Humanitarian Aids and Support for Refugees and educational activities, the costs of delivering services and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support ILA's charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.a.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	25% straight line
Motor vehicles	25% reducing balance

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank deposit or similar account.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity does not operate employees' pension schemes.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2022

2 Detailed comparatives for the statement of financial activities

	2021 Unrestricted £	2021 Restricted £	2021 Total £
Income from:			
Donations and legacies	1,629,084	958,284	2,587,368
Investments	121	-	121
Other income	150	-	150
Total income	1,629,355	958,284	2,587,639
Expenditure on:			
Raising funds	23,905	-	23,905
Charitable activities			
Projects:			
Education	1,189,017	164,000	1,353,017
Campaign to promote Human Rights & to Stop Executions	8,701	139,357	148,058
Humanitarian Aids For Refugees in Albania	194,042	235,442	429,484
Accommodation for Refugees	191,490	419,485	610,975
		-	
Other	79,364	-	79,364
Total expenditure	1,686,519	958,284	2,644,803
Net income / expenditure before gains / (losses) on investments	(57,164)	-	(57,164)
Net gains / (losses) on investments	-	-	-
Net income / expenditure	(57,164)	-	(57,164)
Transfers between funds	-	-	-
Net income / (expenditure) before other recognised gains and losses	(57,164)	-	(57,164)
Gains / (losses) on revaluation of fixed assets	-	-	-
Actuarial gains / (losses) on defined benefit pension scheme	-	-	-
Other gains / (losses)	-	-	-
Net movement in funds	(57,164)	-	(57,164)
Total funds brought forward	49,917	-	49,917
Total funds carried forward	(7,247)	-	(7,247)

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2022

3 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Legacy	-	-	-	10,800
Loans converted to gifts	-	-	-	78,000
Donations- cheques and cards	1,744,898	629,185	2,374,083	2,065,438
Gift Aid	431,183	-	431,183	433,130
	2,176,081	629,185	2,805,266	2,587,368

4 Income from investments

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Bank interest	14	-	14	212
	14	-	14	212

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2022

5 a. Analysis of expenditure

	Cost of raising funds £	Charitable activities £	Support costs £	2022 Total £	2021 Total £
Direct project cost (note 6)					
Education	-	1,053,296	-	1,053,296	1,353,017
Campaign to promote Human Rights & to Stop Executions	-	113,217	-	113,217	148,058
Legal Campaign on Human Rights	-	140,726	-	140,726	-
Human rights	-	64,500	-	64,500	-
Humanitarian Aids For Refugees in Albania	-	725,267	-	725,267	429,484
Accommodation for Refugees	-	601,525	-	601,525	610,975
Fundraising expenses					
Travelling and subsistence	756	-	-	756	258
Mobile phone	84	-	-	84	1,158
Motor vehicle expenses	11,056	-	-	11,056	7,689
Motor vehicle depreciation	11,000	-	-	11,000	11,000
Administration expenses					
Bank service & transfer charges	-	-	8,556	8,556	7,147
Interest expenses	1,922	-	-	1,922	3,075
Audit and accountancy	-	-	4,200	4,200	3,850
Office supplies	-	-	3,007	3,007	3,727
Postage and stationary	-	-	1,064	1,064	787
Telephone, fax, internet, mail & message services	-	-	16,603	16,603	14,015
IT support	-	-	17,451	17,451	5,390
Legal and professional	-	-	19,049	19,049	43,792
Office equipment depreciation	-	-	1,380	1,380	1,380
	24,819	2,698,531	71,308	2,794,658	2,644,803
Support costs	703	70,605	(71,308)	-	
2022 total	25,522	2,769,136	-	2,794,658	

Support costs were allocated pro rata to total direct costs.

b. Analysis of expenditure (previous year)

	Cost of raising funds £	Charitable activities £	Support costs £	2021 Total £
Direct project cost (note 6)				
Education	-	1,353,017	-	1,353,017
Campaign to promote Human Rights & to Stop Executions	-	148,058	-	148,058
Humanitarian Aids For Refugees in Albania	-	429,484	-	429,484
Accommodation for Refugees	-	610,975	-	610,975
Fundraising expenses				
Travelling and subsistence	258	-	-	258
Mobile phone	1,158	-	-	1,158
Motor vehicle expenses	7,689	-	-	7,689
Motor vehicle depreciation	11,000	-	-	11,000
Administration expenses				
Bank service & transfer charges	-	-	7,147	7,147
Interest expenses	3,075	-	-	3,075
Audit and accountancy	-	-	3,850	3,850
Office supplies	-	-	3,727	3,727
Postage and stationary	-	-	787	787
Telephone, fax, internet, mail & message services	-	-	14,015	14,015
IT support	-	-	5,390	5,390
Legal and professional	-	-	43,792	43,792
Office equipment depreciation	-	-	1,380	1,380
	23,181	2,541,534	80,088	2,644,803
Support costs	724	79,364	(80,088)	-
2021 total	23,905	2,620,898	-	2,644,803

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2022

6.a Direct project cost

2022
£

Education

Educating the public and raising public awareness by sponsoring educational programs and broadcasting them through satellite TV, media, and social networks in general and to promote human rights issues regarding child labour, child marriage and stopping executions of minors, religious and ethnic minorities, educational programs to stop execution and to support programs about women's rights in particular.

939,532

Publishing Bulletins & mail shots to highlight the Human Rights issues and update the public.

113,764

Campaigns to promote human rights & to stop execution

Campaign in defence of political prisoners, ethnic and religious minorities specially Christians, campaign for women's and children's rights; justice for victims of massacre of 30,000 prisoners in 1998 in Iran; to stop executions and to raise public awareness about the situation of human rights in Iran and the region.

113,217

Legal Campaign on Human Rights

Legal Campaign on Human Rights

102,518

Campaign for Justice

38,208

Human rights

64,500

Humanitarian Aids For refugees in Albania

Provide food for refugees

261,183

Provide medicine, medical equipment & hospital treatments for refugees

459,791

Provide other essential needs

4,293

Accommodation for refugees

Accommodation for refugees

601,525

2,698,531

6.b Direct project cost- previous year (2021)

2021
£

Education

Raising Public Awareness about Human Rights violations in general and ethnic and religious minorities in particular through a media & TV Satellite campaign.

1,253,237

Publishing Bulletins & mail shots to highlight the Human Rights issues and update the public.

99,780

Campaigns to promote human rights & to stop execution

Campaign in defence of political prisoners, ethnic and religious minorities specially Christians, campaign for women's and children's rights; justice for victims of massacre of 30,000 prisoners in 1998 in Iran; to stop executions and to raise public awareness about the situation of human rights in Iran and the region.

148,058

Humanitarian Aids For refugees in Albania

Provide food for refugees

249,966

Provide medicine, medical equipment & hospital treatments for refugees

177,534

Provide other essential needs

1,984

Accommodation for refugees

Accommodation for refugees

610,975

2,541,534

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2022

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2022	2021
	£	£
Depreciation	12,380	12,380
Interest payable	1,922	3,075
Auditor's remuneration:		
Auditors' remuneration (excluding VAT):	3,292	3,292

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The charity did not employ staff during the year (2021: Nil).

The trustees were not paid and did not receive any other benefits from employment with the CIO in the year (2021: £nil). Neither were they reimbursed expenses during the year (2021: £nil). No trustees received payment for professional or other services supplied to the charity (2021: £nil).

9 Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost			
At the start of the year	44,000	12,825	56,825
Additions in year	-	-	-
Disposals in year	-	-	-
At the end of the year	44,000	12,825	56,825
Depreciation			
At the start of the year	33,000	10,925	43,925
Charge for the year	11,000	1,380	12,380
Eliminated on disposal	-	-	-
At the end of the year	44,000	12,305	56,305
Net book value			
At the end of the year	-	520	520
At the start of the year	11,000	1,900	12,900

All of the above assets are used for charitable purposes.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2022

10 Debtors

	2022	2021
	£	£
Other debtors	36,582	20,091
Prepayment	28,188	1,328
	69,770	21,419

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Loans	-	62,900
Other creditors	57,707	50,000
Accruals	3,950	3,950
	61,657	116,850

12 Creditors: amounts falling due more than one year

	2022	2021
	£	£
Loans	45,900	35,000
	45,900	35,000

13 Analysis of net assets between funds

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	520	-	-	520
Net current assets	48,755	-	-	48,755
Long term liabilities	(45,900)	-	-	(45,900)
Net assets (liabilities) at the end of the year	3,375	-	-	3,375

14 Movements in funds

	At the start of the year	Income & gains	Expenses & losses	Transfers	At the end of the year
	£	£	£	£	£
ASHRAF3	-	341,578	(341,578)	-	-
Save Children	-	185,357	(185,357)	-	-
Save Lives	-	20,300	(20,300)	-	-
SIMA- Broadcasting	-	81,950	(81,950)	-	-
Total restricted funds	-	629,185	(629,185)	-	-
General funds	(7,247)	2,176,095	(2,165,473)	-	3,375
Total unrestricted funds	(7,247)	2,176,095	(2,165,473)	-	3,375
Total funds	(7,247)	2,805,280	(2,794,658)	-	3,375

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2022

15 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022	2021
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	10,622	(57,164)
Depreciation	12,380	12,380
Interest, rent and dividends from investments	(14)	(121)
Gains/ (losses) on investments	-	-
(Loss)/ profit on the sale of fixed assets	-	-
(Increase)/ decrease in stock	-	-
(Increase)/ decrease in debtors	(48,351)	231,673
Increase/ (decrease) in creditors	7,707	(60,535)
Net cash provided by / (used in) operating activities	(17,656)	126,233

16 Analysis of cash and cash equivalents

	At 1 February 2021 £	Cash flows £	Other changes £	At 31 January 2022 £
Cash at bank and in hand	110,284	(69,642)	-	40,642
Total cash and cash equivalents	110,284	(69,642)	-	40,642

17 Operating lease commitments

The charity has no future payments under non-cancellable operating leases.

18 Related party transactions

The charity had no related party transactions during the year. (2021: Nil)

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2022

19 a. Analysis of net assets between funds (previous year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	12,900	-	-	12,900
Net current assets	14,853	-	-	14,853
Long term liabilities	(35,000)	-	-	(35,000)
Net assets at the end of the year	(7,247)	-	-	(7,247)

b. Movements in funds (previous year)

	At the start of the year £	Income & gains £	Expenses & losses £	Transfers £	At the end of the year £
Education	-	164,000	(164,000)	-	-
Rights & to Stop Executions	-	139,357	(139,357)	-	-
Albania	-	235,442	(235,442)	-	-
Accommodation for Refugees	-	419,485	(419,485)	-	-
Total restricted funds	-	958,284	(958,284)	-	-
General funds	49,917	1,629,355	(1,686,519)	-	(7,247)
Total unrestricted funds	49,917	1,629,355	(1,686,519)	-	(7,247)
Total funds	49,917	2,587,639	(2,644,803)	-	(7,247)

INTERNATIONAL LIBERTY ASSOCIATION

England & Wales - Charity number 1160607

Accounts

Charity registration number 1160607

**INTERNATIONAL LIBERTY ASSOCIATION– CHARITABLE
INCORPORATED ORGANISATION “CIO”**

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 JANUARY 2021**

INTERNATIONAL LIBERTY ASSOCIATION

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The Trustees present their report and financial statements for the year ended 31 January 2021.

Principal activities

- To promote human rights (as defined by the Universal Declaration of Human Rights and subsequent United Nations Conventions and declarations) internationally with particular focus on Middle Eastern countries by support for the promotion of the equal rights of women and religious or ethnic minorities.
- To promote the rights of children, to stop execution of under-age children, to protect children in poverty and child labour, to stop child marriage, to bring an end to the use of child soldiers and to promote children's right for education, and recognize the right of every child to a standard of living adequate for the child's physical, mental, spiritual moral, and social development as declared by the United Nations.
- International advocacy of human rights, by campaigning internationally on behalf of and providing assistance to persons who are imprisoned, exiled or believe themselves to be at risk of imprisonment, detention, torture or other cruel, inhumane treatment, or restrained by reason of their political, religious or other conscientiously held beliefs or those of any member of their family or person with whom they may be associated, or by reason of their sex, ethnic origin, colour or language.
- To aid refugees who are victims of human rights abuses, with their basic needs of living, such as food, medical aid etc.
- Raising awareness of human rights issues and promoting public support for human rights, using all possible public networks and communications media, events, conferences at home, in Europe, the United States and other countries, to raise awareness regarding human rights violations and violations of international law by crimes against humanity, especially in Middle Eastern countries.
- Educating the public about human rights issues in order to consider the Universal Declaration of Human Rights as the way of living at peace, keeping a distance from extremism by promoting tolerance, human rights and religious harmony, particularly among the young generation to keep a distance from religious extremism.

Legal and Administrative arrangements

ILA has been registered by the Charity Commission as a CIO charity since 23 February 2015, under the objectives of promoting human rights worldwide.

Registered charity number: 1160607

(The Charity administration is wholly managed by volunteers)

Trustees of the ILA – CIO:

During the Financial Year ending 31st January 2021, the Trustees of the Charity were:

Mrs F. Oliyaei, Ms C. Beckingham, Mr D. Wood,
Mr W. Hughes, Mr A. Nekooi, and Mr H. Dookani.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2021**

The Charity's projects for public benefit for the year ending January 2021

Educational Activities:

- Educating the public and raising public awareness by sponsoring educational programs and broadcasting them through satellite TV, media, and social networks.
- Disclosure of and publicising the massacre of 30,000 prisoners in Iran, through producing TV programs including witness testimonies and testimonies of families of martyrs; reporting news and films about attempts to destroy or conceal the evidence of the massacre by Iranian officials.
- Broadcasting and publicising the severe violence that was used against protesters, and violations of human rights against over 7000 people who were arrested during the uprising in November 2019, who are under torture and facing execution, with the aim to gain public support to stop their execution.
- Broadcasting films and reports in regard to 1500 innocent people who were killed and massacred in the uprising of November 2019 in Iran, and becoming the voice of the families and the victims of those martyrs.
- Broadcasting documentaries about religious and ethnic minorities (including Sunnis, Christians, Jews, Baha'is, Sufis, Kurds, etc.), and discrimination against them.
- Sponsoring the broadcasting of reports and news to save the lives of prisoners of conscience and stop executions.
- Sponsoring the broadcasting of programs about child labour and stopping executions of minors.
- Sponsoring the broadcasting of programs about the wretched situation of basic human rights of women and children in Syria and Yemen, and other parts of the world.
- Providing news and reports and educational programs about the Covid-19 pandemic for public awareness.

Promoting Human Rights:

- During the year, due to the Covid-19 pandemic and not being able to have regular conferences and meetings, the Charity has been sponsoring several virtual and online conferences and events such as international conferences and meetings in UK, Europe, and America, to highlight and attract public attention to violations of human rights and efforts to stop executions.
- Organising various online meetings in support of women's rights and sponsoring an international conference for the International Women's Day.
- A campaign to echo the voice of the children who have no other means to justice and whose cries are not heard.
- Collecting news, information and documents about the situation of children in Iran for putting pressure on to make the Iranian officials accountable via the UN and international human right organisations.
- Collecting and disseminating information about the hidden facts regarding child labourers, child marriage and a campaign to stop using children in war zones and forcing them to be child soldiers.
- To be the voice for children who are forced to be with their mothers in prisons and suffer with them.
- To be and reverberate a voice for Iranian street children and children living in poverty who have been deprived of education, good health, social entertainment and living standards as required by UN declarations.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2021**

Humanitarian Aid for Refugees:

- Help to provide food and other essential daily needs for refugees during the year.
- Help to provide medical requirements for refugees, covering the costs of medical needs of seriously ill refugees, including medication, hospitalisation and surgical operations, medical treatments and equipment.

Accommodation for Refugees:

- Help to provide accommodation and standard living conditions for refugees in Albania.
- Help to provide infrastructure and centres of health care and nursing services for refugees.
- Because of the pandemic, we were not able to arrange any visits during the year for the Charity's supporters or for trustees to visit the refugees, but we have kept monitoring the progress of various projects that the Charity supported and managed to connect the supporters with the refugees by online and virtual meetings.

The Charity's financial situation

- Last year, in spite of the Corona virus pandemic, the Charity's dedicated volunteers adopted new fundraising activities with online and telephone campaigns. During these, the trustees and volunteers applied all the fundraising procedures and regulations recommended by the Fundraising Regulator.
- The income of the Charity in comparison to the previous financial year had an increase of about £298,400.00.
- More than 96 percent of the income was spent on the Charity's approved projects.
- By implementing measures for reducing expenses, the organisation's total operating cost was around 3.8 percent of its revenue, making ILA one of the most efficient charities.
- Before the pandemic, the trustees anticipated that in the coming year growth of income could be achieved, even after new restrictions on the work of volunteer fundraisers has been implemented in order to better monitor and apply the regulations stipulated in the Code of Fundraising Practice. However the emergence of the corona virus pandemic has caused a new obstacle which must be managed carefully if the level of income is to be sustained.
- Considering all the above issues, the Charity put all its efforts to support as many projects as possible in line within the Charity's objectives, especially during the pandemic.

Reserves policy and financial status

The Charity's reserves policy is to keep enough accessible funds in hand to meet the commitments of various responsibilities for at least the following month. With this in mind, although the Charity's assets and cash-in-hand in balance sheets for the year represent less than its liabilities, the trustees, by considering the non-immediate payments and liabilities of long-term loans and loans which are payable in instalments during the next financial year, decided to take on more needed projects.

Risk assessment – Parameters that may cause difficulties for the Charity to continue its work

Based on the evaluations and actions undertaken by the trustees, our estimate is that there is a risk with regard to the ability to meet the Charity's commitments. This is mainly due to the situation of the Covid-19 pandemic. Our activities have been reduced, face-to-face meetings have stopped, and we only conduct fundraising by telephone and online. Given the strength of our Charity, which relied on volunteers meeting with potential donors face to face, there is a chance that our income would be further reduced this year, and we have to adjust our commitments accordingly.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2021**

Data Protection Legislation

The trustees have taken necessary actions in implementing laws and regulations regarding the GDPR and data protection act and will continue to comply with the Charity Commission regulations and the law in this regard.

Public benefit

In running the Charity, the trustees have complied with their duty under Section 17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission. By promoting human rights worldwide, the Charity performs an enormous public benefit. The activities that the Charity has carried out to achieve this have been covered in detail earlier in this report.

Statement of Trustees' Responsibilities

- The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards including Financial Reporting Standard 102 – *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).
- The law applicable to charities in England & 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 income and expenditure 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 judgments and accounting 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 a going-concern basis unless it is inappropriate to presume that the Charity will continue in business.
- The trustees are responsible for maintaining proper accounting records which 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/constitution. 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.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2021**

Auditor information

In the case of each of the persons who were trustees during the financial year and are trustees at the time when the Trustees' Report is approved:

- So far as the trustees are aware, there is no relevant audit information (information needed by the Charity's auditors in connection with preparing their report) of which the Charity's auditors are unaware, and
- All trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Approved

This report was approved by the Trustees on 5th May 2021 and signed on their behalf by:

Fatemeh Oliyaei
Director



Opinion

We have audited the financial statements of International Liberty Association (the 'Charity') for the year ended 31 January 2021 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 January 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based

**International Liberty Association
Independent Auditors' Report
To the Trustees of International Liberty Association**

on the work we have performed, we required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

-) We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 -) identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 -) Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 -) The internal controls established to mitigate risks related to fraud.

**International Liberty Association
Independent Auditors' Report
To the Trustees of International Liberty Association**

-) We obtained an understanding of the environment that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements.
-) We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable accounting standard.
-) We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
-) In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Goldwins

**GOLDWINS LIMITED
75 Maygrove Road
West Hampstead
London NW6 2EG**

6 May 2021

**CHARTERED ACCOUNTANTS
AND REGISTERED AUDITORS**

International Liberty Association
Statement of financial activities
For the year ended 31 January 2021

	Note	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	1,629,084	958,284	2,587,368	2,288,581
Investment income	4	121	-	121	212
Other income		150	-	150	-
Total income		1,629,355	958,284	2,587,639	2,288,793
Expenditure on:	5				
Raising funds		23,905	-	23,905	33,580
Charitable activities					
Projects:	6				
Education		1,189,017	164,000	1,353,017	352,890
Campaign to promote Human Rights & to Stop Executions		8,701	139,357	148,058	471,131
Humanitarian Aids For Refugees in Albania		194,042	235,442	429,484	423,541
Accommodation for Refugees		191,490	419,485	610,975	935,449
Others		79,364	-	79,364	68,359
Total expenditure		1,686,519	958,284	2,644,803	2,284,950
Net income / (expenditure) before net gains / (losses) on investments		(57,164)	-	(57,164)	3,843
Net gains / (losses) on investments		-	-	-	-
Net income / (expenditure) for the year	7	(57,164)	-	(57,164)	3,843
Transfers between funds		-	-	-	-
Net income / (expenditure) before other recognised gains and losses		(57,164)	-	(57,164)	3,843
Gains / (losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains / (losses) on defined benefit pension schemes		-	-	-	-
Other gains / (losses)		-	-	-	-
Net movement in funds		(57,164)	-	(57,164)	3,843
Reconciliation of funds:					
Total funds brought forward		49,917	-	49,917	46,074
Total funds carried forward		(7,247)	-	(7,247)	49,917

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

International Liberty Association

Balance sheet

As at 31 January 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets:					
Tangible assets	9		12,900		25,280
			12,900		25,280
Current assets:					
Debtors	10	21,419		253,092	
Cash at bank and in hand		110,284		124,430	
		131,703		377,522	
Liabilities:					
Creditors: amounts falling due within one year	11	116,850		251,385	
Net current assets / (liabilities)			14,853		126,137
Total assets less current liabilities			27,753		151,417
Creditors: amounts falling due after one year	12		35,000		101,500
Total net assets / (liabilities)			(7,247)		49,917
The funds of the charity:	14				
Restricted funds			-		-
Unrestricted funds:					
General funds		(7,247)		49,917	
Total unrestricted funds			(7,247)		49,917
Total charity funds			(7,247)		49,917

Approved by the trustees on 05/05/2021
and signed on their behalf by:



Name: Fatemeh Oliyai

Trustee

The attached notes form part of the financial statements.

International Liberty Association
Statement of cash flows
For the year ended 31 January 2021

	Note	2021 £	2021 £	2020 £	2020 £
Net cash provided by / (used in) operating activities	15		126,233		(41,657)
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		121		212	
Sale/ (purchase) of fixed assets		-		(2,875)	
Sale/ (purchase) of investments		-		-	
Cash provided by / (used in) investing activities			121		(2,663)
Cash flows from financing activities:					
Repayments of borrowing		(62,500)		(13,100)	
Loans converted to gifts		(78,000)		-	
Cash inflows from new borrowing		-		-	
Receipt of endowment		-		-	
Cash provided by / (used in) financing activities			(140,500)		(13,100)
Change in cash and cash equivalents in the year			(14,146)		(57,420)
Cash and cash equivalents at the beginning of the year			124,430		181,850
Change in cash and cash equivalents due to exchange rate movements			-		-
Cash and cash equivalents at the end of the year	16		110,284		124,430

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2021

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102).

International Liberty Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was not required.

c) Going concern

The trustees consider that there are no material uncertainties about International Liberty Association's ability to continue as a going concern. This is because other creditors and lenders, both short and long term, have pledged not to seek repayment of their loans for the foreseeable future. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities including, Human Rights projects, delivering Humanitarian Aids and Support for Refugees and educational activities, the costs of delivering services and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support ILA's charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.a.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	25% straight line
Motor vehicles	25% reducing balance

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank deposit or similar account.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

The charity does not operate employees' pension schemes.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2021

2 Detailed comparatives for the statement of financial activities

	2020 Unrestricted £	2020 Restricted £	2020 Total £
Income from:			
Donations and legacies	1,788,581	500,000	2,288,581
Investments	212	-	212
Other income	-	-	-
Total income	1,788,793	500,000	2,288,793
Expenditure on:			
Raising funds	33,580	-	33,580
Charitable activities			
Projects:			
Education	152,890	200,000	352,890
Campaign to promote Human Rights & to Stop Executions	471,131	-	471,131
Humanitarian Aids For Refugees in Albania	223,541	200,000	423,541
Accommodation for Refugees	835,449	100,000	935,449
Other	68,359	-	68,359
Total expenditure	1,784,950	500,000	2,284,950
Net income / expenditure before gains / (losses) on investments	3,843	-	3,843
Net gains / (losses) on investments	-	-	-
Net income / expenditure	3,843	-	3,843
Transfers between funds	-	-	-
Net income / (expenditure) before other recognised gains and losses	3,843	-	3,843
Gains / (losses) on revaluation of fixed assets	-	-	-
Actuarial gains / (losses) on defined benefit pension scheme	-	-	-
Other gains / (losses)	-	-	-
Net movement in funds	3,843	-	3,843
Total funds brought forward	46,074	-	46,074
Total funds carried forward	49,917	-	49,917

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2021

3 Income from donations and legacies

	Unrestricted	Restricted	2021	2020
	£	£	Total	Total
	£	£	£	£
Legacy	10,800	-	10,800	9,998
Loans converted to gifts	78,000	-	78,000	-
Donations- cheques and cards	1,107,154	958,284	2,065,438	1,890,843
Gift Aid	433,130	-	433,130	387,740
	<u>1,629,084</u>	<u>958,284</u>	<u>2,587,368</u>	<u>2,288,581</u>

4 Income from investments

	Unrestricted	Restricted	2021	2020
	£	£	Total	Total
	£	£	£	£
Bank interest	121	-	121	212
	<u>121</u>	<u>-</u>	<u>121</u>	<u>212</u>

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2021

5 a. Analysis of expenditure

	Cost of raising funds £	Charitable activities £	Support costs £	2021 Total £	2020 Total £
Direct project cost (note 6)					
Education	-	1,353,017	-	1,353,017	352,890
Campaign to promote Human Rights & to Stop Executions	-	148,058	-	148,058	471,131
Humanitarian Aids For Refugees in Albania	-	429,484	-	429,484	423,541
Accommodation for Refugees	-	610,975	-	610,975	935,449
Fundraising expenses					
Travelling and subsistence	258	-	-	258	787
Mobile phone	1,158	-	-	1,158	957
Motor vehicle expenses	7,689	-	-	7,689	16,390
Motor vehicle depreciation	11,000	-	-	11,000	11,000
Administration expenses					
Bank service & transfer charges	-	-	7,147	7,147	2,584
Interest expenses	3,075	-	-	3,075	3,425
Audit and accountancy	-	-	3,850	3,850	4,100
Office supplies	-	-	3,727	3,727	3,169
Postage and stationary	-	-	787	787	3,402
Telephone, fax, internet, mail & message services	-	-	14,015	14,015	16,864
IT support	-	-	5,390	5,390	8,309
Legal and professional	-	-	43,792	43,792	29,571
Office equipment depreciation	-	-	1,380	1,380	1,380
	23,181	2,541,534	80,088	2,644,803	2,284,950
Support costs	724	79,364	(80,088)	-	-
2021 total	23,905	2,620,898	-	2,644,803	

Support costs were allocated pro rata to total direct costs.

b. Analysis of expenditure (prior year)

	Cost of raising funds £	Charitable activities £	Support costs £	2020 Total £
Direct project cost (note 6)				
Education	-	352,890	-	352,890
Campaign to promote Human Rights & to Stop Executions	-	471,131	-	471,131
Humanitarian Aids For Refugees in Albania	-	423,541	-	423,541
Accommodation for Refugees	-	935,449	-	935,449
Fundraising expenses				
Travelling and subsistence	787	-	-	787
Mobile phone	957	-	-	957
Motor vehicle expenses	16,390	-	-	16,390
Motor vehicle depreciation & loss on sale of fixed assets	11,000	-	-	11,000
Administration expenses				
Bank service & transfer charges	-	-	2,584	2,584
Interest expenses	3,425	-	-	3,425
Audit and accountancy	-	-	4,100	4,100
Office supplies	-	-	3,169	3,169
Postage and stationary	-	-	3,402	3,402
Telephone, fax, internet, mail & message services	-	-	16,864	16,864
IT support	-	-	8,309	8,309
Legal and professional	-	-	29,571	29,571
Office equipment depreciation	-	-	1,380	1,380
	32,560	2,183,011	69,379	2,284,950
Support costs	1,020	68,359	(69,379)	-
2020 total	33,580	2,251,370	-	2,284,950

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2021

6.a Direct project cost

	2021 £
Education	
Raising Public Awareness about Human Rights violations in general and ethnic and religious minorities in particular through a media & TV Satellite campaign.	1,253,237
Publishing Bulletins & mail shots to high light the Human Rights issues and update the public.	99,780
Campaigns to promote human rights & to stop execution	
Campaign in defence of political prisoners, ethnic and religious minorities specially Christians, campaign for women's and children's rights; justice for victims of massacre of 30,000 prisoners in 1998 in Iran; to stop executions and to raise public awareness about the situation of human rights in Iran and the region.	148,058
Humanitarian Aids For refugees in Albania	
Provide food for refugees	249,966
Provide medicine, medical equipment & hospital treatments for refugees	177,534
Provide other essential needs	1,984
Accommodation for refugees	
Daycare Building	252,002
Permanent accommodation for refugees	358,973
	2,541,534

6.b Direct project cost- prior year (2019)

	2020 £
Education	
Raising Public Awareness about Human Rights violations in general and ethnic and religious minorities in particular through a media & TV Satellite campaign.	272,080
Publishing Bulletins & mail shots to high light the Human Rights issues and update the public.	80,810
Campaigns to promote human rights & to stop execution	
Campaign in defence of political prisoners, ethnic and religious minorities specially Christians, campaign for women's and children's rights; justice for victims of massacre of 30,000 prisoners in 1998 in Iran; to stop executions and to raise public awareness about the situation of human rights in Iran and the region.	471,131
Humanitarian Aids For refugees in Albania	
Provide food for refugees	246,846
Provide medicine & hospital treatments for refugees	174,516
Provide other essential needs	2,179
Accommodation for refugees	
Daycare Building	330,376
Permanent accommodation for refugees	605,073
	2,183,011

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2021

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2021	2020
	£	£
Depreciation	12,380	12,380
Loss / (profit) on disposal of fixed assets	-	-
Interest payable	3,075	3,425
Auditor's remuneration:		
Auditors' remuneration (excluding VAT):	3,292	3,292

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The charity did not employ staff during the year (2020: Nil).

The trustees were not paid or received any other benefits from employment with the CIO in the year (2020: £nil). Neither were they reimbursed expenses during the year (2020: £nil). No trustees received payment for professional or other services supplied to the charity (2020: £nil).

9 Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost			
At the start of the year	44,000	12,825	56,825
Additions in year	-	-	-
Disposals in year	-	-	-
At the end of the year	44,000	12,825	56,825
Depreciation			
At the start of the year	22,000	9,545	31,545
Charge for the year	11,000	1,380	12,380
Eliminated on disposal	-	-	-
At the end of the year	33,000	10,925	43,925
Net book value			
At the end of the year	11,000	1,900	12,900
At the start of the year	22,000	3,280	25,280

All of the above assets are used for charitable purposes.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2021

10 Debtors

	2021	2020
	£	£
Other debtors	20,091	20,754
Prepayment	1,328	232,338
	21,419	253,092

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Loans	62,900	136,900
Other creditors	50,000	110,435
Accruals	3,950	4,050
	116,850	251,385

12 Creditors: amounts falling due more than one year

	2021	2020
	£	£
Loans	35,000	101,500
	35,000	101,500

13 Analysis of net assets between funds

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	12,900	-	-	12,900
Net current assets	14,853	-	-	14,853
Long term liabilities	(35,000)	-	-	(35,000)
Net assets (liabilities) at the end of the year	(7,247)	-	-	(7,247)

14 Movements in funds

	At the start of the year	Income & gains	Expenses & losses	Transfers	At the end of the year
	£	£	£	£	£
Education	-	164,000	(164,000)	-	-
Campaign to promote Human Rights & to Stop Executions	-	139,357	(139,357)	-	-
Humanitarian Aids For Refugees in Albania	-	235,442	(235,442)	-	-
Accommodation for Refugees	-	419,485	(419,485)	-	-
Total restricted funds	-	958,284	(958,284)	-	-
General funds	49,917	1,629,355	(1,686,519)	-	(7,247)
Total unrestricted funds	49,917	1,629,355	(1,686,519)	-	(7,247)
Total funds	49,917	2,587,639	(2,644,803)	-	(7,247)

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15 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2021	2020
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(57,164)	3,843
Depreciation	12,380	12,380
Interest, rent and dividends from investments	(121)	(212)
Gains/ (losses) on investments	-	-
(Loss)/ profit on the sale of fixed assets	-	-
(Increase)/ decrease in stock	-	-
(Increase)/ decrease in debtors	231,673	(17,684)
Increase/ (decrease) in creditors	(60,535)	(39,983)
Net cash provided by / (used in) operating activities	126,233	(41,657)

16 Analysis of cash and cash equivalents

	At 1 February 2020 £	Cash flows £	Other changes £	At 31 January 2021 £
Cash at bank and in hand	124,430	(14,146)	-	110,284
Total cash and cash equivalents	124,430	(14,146)	-	110,284

17 Operating lease commitments

The charity has no future payments under non-cancellable operating leases.

18 Related party transactions

The charity had no related party transactions during the year. (2020: Nil)

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19 a. Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	25,280	-	-	25,280
Net current assets	126,137	-	-	126,137
Long term liabilities	(101,500)	-	-	(101,500)
Net assets at the end of the year	49,917	-	-	49,917

b. Movements in funds (prior year)

	At the start of the year £	Income & gains £	Expenses & losses £	Transfers £	At the end of the year £
TV Satellite campaign	-	200,000	(200,000)	-	-
Human Rights	-	-	-	-	-
Medication & Hospital treatments	-	200,000	(200,000)	-	-
Accommodation	-	100,000	(100,000)	-	-
Total restricted funds	-	500,000	(500,000)	-	-
General funds	46,074	1,788,793	(1,784,950)	-	49,917
Total unrestricted funds	46,074	1,788,793	(1,784,950)	-	49,917
Total funds	46,074	2,288,793	(2,284,950)	-	49,917