

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**

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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**

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

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

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**

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

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

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



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**3 Income from donations and legacies**

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

**4 Income from investments**

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

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**5 a. Analysis of expenditure**

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

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

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**6.a Direct project cost**

	2021 £
<b>Education</b>	
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
<b>Campaigns to promote human rights &amp; to stop execution</b>	
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
<b>Humanitarian Aids For refugees in Albania</b>	
Provide food for refugees	249,966
Provide medicine, medical equipment & hospital treatments for refugees	177,534
Provide other essential needs	1,984
<b>Accommodation for refugees</b>	
Daycare Building	252,002
Permanent accommodation for refugees	358,973
	2,541,534

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

	2020 £
<b>Education</b>	
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
<b>Campaigns to promote human rights &amp; to stop execution</b>	
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
<b>Humanitarian Aids For refugees in Albania</b>	
Provide food for refugees	246,846
Provide medicine & hospital treatments for refugees	174,516
Provide other essential needs	2,179
<b>Accommodation for refugees</b>	
Daycare Building	330,376
Permanent accommodation for refugees	605,073
	2,183,011

**International Liberty Association**  
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**7 Net income / (expenditure) for the year**

This is stated after charging / (crediting):	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
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 £
<b>Cost</b>			
At the start of the year	44,000	12,825	<b>56,825</b>
Additions in year	-	-	-
Disposals in year	-	-	-
At the end of the year	<b>44,000</b>	<b>12,825</b>	<b>56,825</b>
<b>Depreciation</b>			
At the start of the year	22,000	9,545	<b>31,545</b>
Charge for the year	11,000	1,380	<b>12,380</b>
Eliminated on disposal	-	-	-
At the end of the year	<b>33,000</b>	<b>10,925</b>	<b>43,925</b>
<b>Net book value</b>			
At the end of the year	<b>11,000</b>	<b>1,900</b>	<b>12,900</b>
At the start of the year	<b>22,000</b>	<b>3,280</b>	<b>25,280</b>

All of the above assets are used for charitable purposes.

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**10 Debtors**

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

**11 Creditors: amounts falling due within one year**

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

**12 Creditors: amounts falling due more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Loans	35,000	101,500
	<b>35,000</b>	<b>101,500</b>

**13 Analysis of net assets between funds**

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

**14 Movements in funds**

	<b>At the start of the year</b>	<b>Income &amp; gains</b>	<b>Expenses &amp; losses</b>	<b>Transfers</b>	<b>At the end of the year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>958,284</b>	<b>(958,284)</b>	<b>-</b>	<b>-</b>
<b>General funds</b>	<b>49,917</b>	<b>1,629,355</b>	<b>(1,686,519)</b>	<b>-</b>	<b>(7,247)</b>
<b>Total unrestricted funds</b>	<b>49,917</b>	<b>1,629,355</b>	<b>(1,686,519)</b>	<b>-</b>	<b>(7,247)</b>
<b>Total funds</b>	<b>49,917</b>	<b>2,587,639</b>	<b>(2,644,803)</b>	<b>-</b>	<b>(7,247)</b>

**International Liberty Association**  
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**15 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

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

**16 Analysis of cash and cash equivalents**

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

**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)

**International Liberty Association**  
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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	-	-	<b>25,280</b>
Net current assets	126,137	-	-	<b>126,137</b>
Long term liabilities	(101,500)	-	-	<b>(101,500)</b>
<b>Net assets at the end of the year</b>	<b>49,917</b>	<b>-</b>	<b>-</b>	<b>49,917</b>

**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)	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>500,000</b>	<b>(500,000)</b>	<b>-</b>	<b>-</b>
<b>General funds</b>	<b>46,074</b>	<b>1,788,793</b>	<b>(1,784,950)</b>	<b>-</b>	<b>49,917</b>
<b>Total unrestricted funds</b>	<b>46,074</b>	<b>1,788,793</b>	<b>(1,784,950)</b>	<b>-</b>	<b>49,917</b>
<b>Total funds</b>	<b>46,074</b>	<b>2,288,793</b>	<b>(2,284,950)</b>	<b>-</b>	<b>49,917</b>