

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.

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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
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- 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		520		12,900
			520		12,900
Current assets:					
Debtors	10	69,770		21,419	
Cash at bank and in hand		40,642		110,284	
		110,412		131,703	
Liabilities:					
Creditors: amounts falling due within one year	11	61,657		116,850	
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		45,900		35,000
Total net assets / (liabilities)			3,375		(7,247)
The funds of the charity:	14				
Restricted funds			-		-
Unrestricted funds:					
General funds		3,375		(7,247)	
Total unrestricted funds			3,375		(7,247)
Total charity funds			3,375		(7,247)

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

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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

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Notes to the financial statements
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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.

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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

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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)

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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)