

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  
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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.

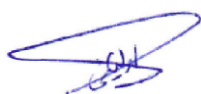
**Auditor Information**

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**

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- 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 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 £
<b>Income from:</b>					
Donations and legacies	3	2,189,677	1,053,700	3,243,377	3,064,972
Investment income	4	353	-	353	51
Other income		-	-	-	-
<b>Total income</b>		<b>2,190,030</b>	<b>1,053,700</b>	<b>3,243,730</b>	<b>3,065,023</b>
<b>Expenditure on:</b>	5				
Raising funds		27,273	-	27,273	23,449
<b>Charitable activities</b>					
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
<b>Total expenditure</b>		<b>3,451,982</b>	<b>1,053,700</b>	<b>4,505,682</b>	<b>2,982,663</b>
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		<b>(1,261,952)</b>	<b>-</b>	<b>(1,261,952)</b>	<b>82,360</b>
Net gains / (losses) on investments		-	-	-	-
<b>Net income / (expenditure) for the year</b>	6	<b>(1,261,952)</b>	<b>-</b>	<b>(1,261,952)</b>	<b>82,360</b>
Transfers between funds		-	-	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>(1,261,952)</b>	<b>-</b>	<b>(1,261,952)</b>	<b>82,360</b>
Other gains / (losses)		-	-	-	-
<b>Net movement in funds</b>		<b>(1,261,952)</b>	<b>-</b>	<b>(1,261,952)</b>	<b>82,360</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		85,735	-	85,735	3,375
<b>Total funds carried forward</b>		<b>(1,176,217)</b>	<b>-</b>	<b>(1,176,217)</b>	<b>85,735</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 2024

	Note	2024 £	2024 £	2023 £	2023 £
<b>Fixed assets:</b>					
Tangible assets	8		-		-
			-		-
<b>Current assets:</b>					
Debtors	9	31,898		27,394	
Cash at bank and in hand		98,103		114,788	
		130,001		142,182	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	10	(69,718)		(10,547)	
<b>Net current (liabilities) / assets</b>			60,283		131,635
<b>Total assets less current liabilities</b>			60,283		131,635
Creditors: amounts falling due after one year	11	(1,236,500)		(45,900)	
<b>Total net (liabilities) / assets</b>			(1,176,217)		85,735
<b>The funds of the charity:</b>	13				
Restricted funds			-		-
Unrestricted funds:					
General funds		(1,176,217)		85,735	
Total unrestricted funds			(1,176,217)		85,735
<b>Total charity funds</b>			(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 £
<b>Net cash provided by / (used in) operating activities</b>	<b>15</b>		<b>(1,207,638)</b>		<b>74,095</b>
<b>Cash flows from investing activities:</b>					
Interest/ rent/ dividends from investments		<b>353</b>		<b>51</b>	
<b>Cash provided by / (used in) investing activities</b>			<b>353</b>		<b>51</b>
<b>Cash flows from financing activities:</b>					
Loans converted to gifts		<b>(2,000)</b>		<b>-</b>	
Cash inflows from new borrowing		<b>1,190,600</b>		<b>-</b>	
<b>Cash provided by / (used in) financing activities</b>			<b>1,188,600</b>		<b>-</b>
<b>Change in cash and cash equivalents in the year</b>			<b>(18,685)</b>		<b>74,146</b>
Cash and cash equivalents at the beginning of the year			<b>114,788</b>		<b>40,642</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>16</b>		<b>96,103</b>		<b>114,788</b>

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

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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 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.

**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 £
<b>Income from:</b>			
Donations and legacies	1,838,072	1,226,900	3,064,972
Investments	51	-	51
Other income	-	-	-
<b>Total income</b>	<b>1,838,123</b>	<b>1,226,900</b>	<b>3,065,023</b>
<b>Expenditure on:</b>			
Raising funds	23,449	-	23,449
<b>Charitable activities</b>			
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
<b>Total expenditure</b>	<b>1,755,763</b>	<b>1,226,900</b>	<b>2,982,663</b>
<b>Net income / expenditure before gains / (losses) on investments</b>	<b>82,360</b>	<b>-</b>	<b>82,360</b>
Net gains / (losses) on investments	-	-	-
<b>Net income / expenditure</b>	<b>82,360</b>	<b>-</b>	<b>82,360</b>
Transfers between funds	-	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>	<b>82,360</b>	<b>-</b>	<b>82,360</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>82,360</b>	<b>-</b>	<b>82,360</b>
Total funds brought forward	3,375	-	3,375
<b>Total funds carried forward</b>	<b>85,735</b>	<b>-</b>	<b>85,735</b>



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

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**3 Income from donations and legacies**

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

**4 Income from investments**

			<b>2024</b>	<b>2023</b>
	Unrestricted	Restricted	<b>Total</b>	<b>Total</b>
	£	£	£	£
Bank interest	353	-	<b>353</b>	51
	<b>353</b>	<b>-</b>	<b>353</b>	<b>51</b>

**International Liberty Association**  
**Notes to the financial statements**  
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**5 a. Analysis of expenditure**

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

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 £
<b>Direct project cost</b>				
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
<b>Fundraising expenses</b>				
Travelling and refreshment	6,292	-	-	6,292
Mobile phone	207	-	-	207
Motor vehicle expenses	16,419	-	-	16,419
Motor vehicle depreciation	-	-	-	-
<b>Administration expenses</b>				
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)	-
<b>2023 total</b>	<b>23,449</b>	<b>2,959,214</b>	<b>-</b>	<b>2,982,663</b>

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

This is stated after charging / (crediting):	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
Depreciation	-	520
Interest payable	<b>33</b>	-
Auditor's remuneration:		
Auditors' remuneration (excluding VAT):	<b>3,500</b>	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 £
<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	44,000	12,825	<b>56,825</b>
Charge for the year	-	-	-
Eliminated on disposal	-	-	-
At the end of the year	<b>44,000</b>	<b>12,825</b>	<b>56,825</b>
<b>Net book value</b>			
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**  
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**9 Debtors**

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

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

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

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

	2024 £	2023 £
Loans	1,236,500	45,900
	<b>1,236,500</b>	<b>45,900</b>

**12 Analysis of net assets between funds**

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

**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)	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>1,053,700</b>	<b>(1,053,700)</b>	<b>-</b>	<b>-</b>
<b>General funds</b>	85,735	2,190,030	(3,451,982)	-	(1,176,217)
<b>Total unrestricted funds</b>	<b>85,735</b>	<b>2,190,030</b>	<b>(3,451,982)</b>	<b>-</b>	<b>(1,176,217)</b>
<b>Total funds</b>	<b>85,735</b>	<b>3,243,730</b>	<b>(4,505,682)</b>	<b>-</b>	<b>(1,176,217)</b>

**International Liberty Association**  
**Notes to the financial statements**  
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**14 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(1,261,952)</b>	<b>82,360</b>
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)
<b>Net cash provided by / (used in) operating activities</b>	<b>(1,207,638)</b>	<b>74,095</b>

**15 Analysis of cash and cash equivalents**

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

**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)
<b>Net assets at the end of the year</b>	<b>85,735</b>	<b>-</b>	<b>-</b>	<b>85,735</b>

**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)	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>1,226,900</b>	<b>(1,226,900)</b>	<b>-</b>	<b>-</b>
<b>General funds</b>	<b>3,375</b>	<b>1,838,123</b>	<b>(1,755,763)</b>	<b>-</b>	<b>85,735</b>
<b>Total unrestricted funds</b>	<b>3,375</b>	<b>1,838,123</b>	<b>(1,755,763)</b>	<b>-</b>	<b>85,735</b>
<b>Total funds</b>	<b>3,375</b>	<b>3,065,023</b>	<b>(2,982,663)</b>	<b>-</b>	<b>85,735</b>