

Charity registration number 1160607

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

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 JANUARY 2025**

# **INTERNATIONAL LIBERTY ASSOCIATION**

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

**Principal Activities**

**1. To Promote Human Rights at Home and Abroad**

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

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

- **Promoting Children's Rights**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **3. The Charity's Projects for the Public Benefit**

#### **Promoting Human Rights**

- ***No to Executions Campaign***

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

Documenting human rights violations.

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

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

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

Echoing the voice of families of the victims and detainees.

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

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

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

Supporting families of victims to echo their cry for justice.

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

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

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

Sponsoring an international conference for International Women's Day.

#### **Other humanitarian activities**

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

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

#### **Other Charitable Purposes for Public Benefit**

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

#### **4. Educational Activities**

##### **Breaking through censorship via satellite television broadcasting**

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

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

Connecting people inside Iran with the international community.

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

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

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

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

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

#### **5. Cultural & Social Empowerment Initiative**

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

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

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

##### **Supporting Community Activities throughout the UK**

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

##### **Humanitarian Aid for Refugees**

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

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

Help to provide accommodation and decent living conditions for refugees.

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

## **6. The Charity's Financial Situation**

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

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

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

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

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

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

### **Reserves Policy and Financial Status**

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

### **Going Concern**

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

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

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

## **7. Legal and Administrative Arrangements**

- **History**

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

Registered charity number: **1160607**.

The Charity administration is wholly managed by volunteers.

- **Trustees of the ILA – CIO**

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

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

- **Data Protection Legislation**

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

- **Public Benefit**

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

### **Statement of Trustees' Responsibilities**

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going-concern basis, unless it is inappropriate to presume that the Charity will continue in business.

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

**Statement of Trustees' Responsibilities (continued)**

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Auditor Information**

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

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

**Approved**

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



Fatemeh Oliyaei  
Director



## **Opinion**

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

### **In our opinion, the financial statements:**

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

## **Basis for opinion**

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

## **Conclusions relating to going concern**

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

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

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

## **Other information**

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

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

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

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

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

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

### **Responsibilities of the trustees**

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

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

### **Our responsibilities for the audit of the financial statements**

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

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

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

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

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

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- 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 August 2025

**CHARTERED ACCOUNTANTS  
AND REGISTERED AUDITORS**

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

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

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

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

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

**Name: Fatemeh Oliyaei**

**Trustee**

The attached notes form part of the financial statements.

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

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

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

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

**d) Income**

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

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

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

**e) Donations of gifts, services and facilities**

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

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

**f) Interest receivable**

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

**g) Fund accounting**

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

**1 Accounting policies (continued)**

**h) Expenditure and irrecoverable VAT**

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

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

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

**i) Allocation of support costs**

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

**j) Operating leases**

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

**k) Tangible fixed assets**

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

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

**l) Debtors**

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

**m) Cash at bank and in hand**

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

**n) Creditors and provisions**

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

**o) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**p) Pensions**

The charity does not operate employees' pension schemes.



**International Liberty Association**  
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**For the year ended 31 January 2025**

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

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

**International Liberty Association**  
**Notes to the financial statements**  
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**3 Income from donations and legacies**

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

**4 Income from investments**

			<b>2025</b>	<b>2024</b>
	Unrestricted	Restricted	<b>Total</b>	<b>Total</b>
	£	£	£	£
Bank interest	488	-	<b>488</b>	353
	<b>488</b>	<b>-</b>	<b>488</b>	<b>353</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 £	2025 Total £	2024 Total £
<b>Direct project cost</b>					
Education	-	931,807	-	<b>931,807</b>	961,885
Campaign to promote Human Rights & to Stop Executions	-	1,280,629	-	<b>1,280,629</b>	2,080,459
Humanitarian Aids for Refugees	-	759,293	-	<b>759,293</b>	1,374,788
Cultural & Social Empowerment Initiative	-	96,644	-	<b>96,644</b>	-
Support Community Activities Throughout the UK	-	279,066	-	<b>279,066</b>	-
Exchange Rate Variance	-	203	-	<b>203</b>	-
<b>Fundraising expenses</b>	39,199	-	-	<b>39,199</b>	26,852
<b>Administration expenses</b>					
Bank service & transfer charges	-	-	11,018	<b>11,018</b>	9,080
Interest expenses	43	-	-	<b>43</b>	33
Audit and accountancy	-	-	6,800	<b>6,800</b>	4,560
Office supplies	-	-	4,609	<b>4,609</b>	3,175
Postage and stationary	-	-	3,640	<b>3,640</b>	1,859
Telephone, fax, internet, mail & message services	-	-	19,096	<b>19,096</b>	23,709
IT support	-	-	30,215	<b>30,215</b>	18,644
Legal and professional	-	-	3,291	<b>3,291</b>	638
Bad debt	-	-	14,615	<b>14,615</b>	-
	<b>39,242</b>	<b>3,347,642</b>	<b>93,284</b>	<b>3,480,168</b>	4,505,682
Support costs	1,216	92,068	(93,284)	-	
<b>2025 total</b>	<b>40,458</b>	<b>3,439,710</b>	<b>-</b>	<b>3,480,168</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 £	2024 Total £
<b>Direct project cost</b>				
Education	-	961,885	-	961,885
Campaign to promote Human Rights & to Stop Executions	-	1,914,007	-	1,914,007
Legal Campaign on Human Rights	-	67,193	-	67,193
Assist Other Human Rights Activities	-	99,259	-	99,259
Humanitarian Aids for Refugees	-	1,374,788	-	1,374,788
<b>Fundraising expenses</b>	26,852	-	-	26,852
<b>Administration expenses</b>				
Bank service & transfer charges	-	-	9,080	9,080
Interest expenses	33	-	-	33
Audit and accountancy	-	-	4,560	4,560
Office supplies	-	-	3,175	3,175
Postage and stationary	-	-	1,859	1,859
Telephone, fax, internet, mail & message services	-	-	23,709	23,709
IT support	-	-	18,644	18,644
Legal and professional	-	-	638	638
Office equipment depreciation	-	-	-	-
	26,885	4,417,132	61,665	4,505,682
Support costs	388	61,277	(61,665)	-
<b>2024 total</b>	<b>27,273</b>	<b>4,478,409</b>	<b>-</b>	<b>4,505,682</b>

**International Liberty Association**  
**Notes to the financial statements**  
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**6 Net income / (expenditure) for the year**

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

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

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

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

**8 Tangible fixed assets**

	Motor vehicles £	Office equipment £	<b>Total £</b>
<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**

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

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

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

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

	2025	2024
	£	£
Loans	582,400	1,236,500
	<b>582,400</b>	<b>1,236,500</b>

**12 Analysis of net assets between funds**

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

**13 Movements in funds**

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

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

**15 Analysis of cash and cash equivalents**

	At 1 February 2024 £	Cash flows £	Other changes £	At 31 January 2025 £
Cash at bank and in hand	98,103	23,755	-	<b>121,858</b>
<b>Total cash and cash equivalents</b>	<b>98,103</b>	<b>23,755</b>	<b>-</b>	<b>121,858</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. (2024: Nil)

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

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

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	-	-	-
Net current assets	60,283	-	-	60,283
Long term liabilities	(1,236,500)	-	-	(1,236,500)
<b>Net assets at the end of the year</b>	<b>(1,176,217)</b>	<b>-</b>	<b>-</b>	<b>(1,176,217)</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)	-	241,200	(241,200)	-	-
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>	<b>85,735</b>	<b>2,190,030</b>	<b>(3,451,982)</b>	<b>-</b>	<b>(1,176,217)</b>
<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>