

**Charity Registration No. 1133427**

**INTERNATIONAL BAR ASSOCIATION  
HUMAN RIGHTS INSTITUTE TRUST**

**FINANCIAL STATEMENTS**

**For the year ended**

**31 DECEMBER 2017**

# INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

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# INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

### TRUSTEES AND ADVISERS

#### TRUSTEES

Julia Onslow-Cole  
Fernando Pelaez-Pier (resigned 7 October 2017)  
Anne Ramberg  
Mark Stephens  
Graeme Kirk  
Luz Nagle (appointed 7 October 2017)

#### REGISTERED OFFICE

4<sup>th</sup> Floor, 10 St Bride Street  
London  
EC4A 4AD

#### BANKERS

CAF Bank Ltd  
25 Kings Hill  
West Malling  
Kent ME19 4JQ

Natwest  
208 Piccadilly  
London W1A 2DG

#### INDEPENDENT EXAMINER

Deloitte LLP  
London  
EC4A 3BZ

#### CHARITY NUMBER

1133427

# **INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2017**

The Trustees present their annual report and accounts for the year ended 31 December 2017. This report and the accounts have been prepared in accordance with the Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2015.

#### **Structure and governance**

The Trust was established by a Deed of Trust dated 07 October 2009 and is a registered charity, number 1133427.

The principal objectives of the Trust are:

- to advance education in the law throughout the world for the benefit of the public;
- to promote research into commonly encountered legal problems and to disseminate the useful results of such research for the benefit of the public;
- to promote human rights (as set out in the universal declaration of human rights and subsequent United Nations conventions and declarations) throughout the world; and
- to promote the relief of financial hardship or distress either generally or individually of lawyers, their widows, widowers and other dependants and employees.

There have been no changes in the Trust's objects since it was established.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting its grant making policy for the year.

The Trustees meet two or three times a year to consider grant applications. An insurance policy is maintained to indemnify Trustees.

#### **Method of appointment of Trustees**

The Trustees are chosen from past or current officers of the Association. The Trustees receive no remuneration. Any future appointments are determined by the consensus of the existing Board of Trustees.

#### **Grant making policy**

The Trust gives special emphasis to legal education and training in developing countries and focuses in particular on projects which have a great potential for dissemination of information. The objects of the Trust are described in relevant charity directories and only applications that meet these requirements are considered.

The Trust will fund scholarship programmes typically through institutions rather than by individual application; the production of legal reports, books and newsletters covering issues that affect the international legal community and promote detailed investigations into worldwide legal matters such as upholding the rule of law, and violations of due process in, or interference, with the independence of the judiciary.

#### **Summary of 2017 activity – achievements and performance**

The Trust has one principal donor, International Bar Association, and is therefore dependent on that revenue source. The Trust has no control over the size of the donation and is advised at the end of the financial year of the donation value. The Trust has a policy of keeping one year's donation in reserve.

# **INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST**

## **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2017**

The trustees of International Bar Association Human Rights Institute (IBA HRI) made grants during 2017 to International Bar Association (IBA) which received £555,874 for various programmes as detailed in Note 4. The IBA returned £25,480 to the IBA HRI from underspent grants.

### **Future developments**

The IBA HRI is the successor to the IBA Charitable Trust and was established with broader objectives, with a greater emphasis on the human rights of lawyers, in order to fulfil the ongoing charitable wishes of the members of the International Bar Association ("IBA").

Furthermore the Trust is able to fund scoping missions and core costs for HRI activity which is difficult to obtain from other external sources. The trustees plan to continue making grants for the foreseeable future.

### **Financial Review**

It is the Trustees' objective to maintain a prudent level of reserves within the Trust, equivalent to circa one year's donations, whilst responding positively to the many applications for donations that it receives. For the year ended 31 December 2017 there was a net expenditure for the year of £84,905 and the charity finished the year with net assets of £857,874.

### **Independent Examiner**

A resolution to re-appoint the Independent Examiner will be proposed at the next Trustees' meeting.

### **Trustees**

Staff employed by the International Bar Association are responsible for the day to day running of the charity. Dr Phillip Tahmindjis, Director, has overall responsibility to the trustees for the operation of the charity.

The Trustees all served throughout the year other than Fernando Pelaez-Pier and Luz Nagle and were as follows:

Julia Onslow-Cole  
Fernando Pelaez-Pier  
Anne Ramberg  
Mark Stephens  
Graham Kirk  
Luz Nagle

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

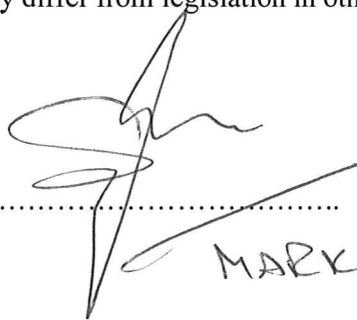
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 incoming resources and application of resources 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 estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that 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. 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.

Signed on behalf of the Trustees on.....



MARK STEPHENS

24 May 2018

# INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

I report to the trustees on my examination of the accounts of International Bar Association Human Rights Institute for the year ended 31 December 2017 comprising the income and expenditure account, the balance sheet and the related notes 1 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jeremy Black ACA  
for and on behalf of Deloitte LLP  
London, United Kingdom

Date: 13 June 2018

**INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 DECEMBER 2017**

	Notes	Unrestricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
<b>Income on</b>				
Donations received	3	448,337	448,337	506,283
Bank interest		639	639	1,467
		<hr/>	<hr/>	<hr/>
		448,976	448,976	507,750
<b>Expenditure from</b>				
Charitable activities	4	(533,881)	(533,881)	(455,789)
		<hr/>	<hr/>	<hr/>
		(533,881)	(533,881)	(455,789)
		<hr/>	<hr/>	<hr/>
<b>Net (expenditure)/ income for the year/ Net movement in funds</b>		(84,905)	(84,905)	51,961
<b>Accumulated funds brought forward</b>		942,778	942,778	890,817
		<hr/>	<hr/>	<hr/>
<b>Accumulated funds carried forward</b>		857,874	857,874	942,778
		<hr/>	<hr/>	<hr/>


All recognised gains and losses are included within the above Statement of Financial Activities. All of the Trust's transactions during the period ended 31 December 2017 related to continuing charitable activities.

# INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

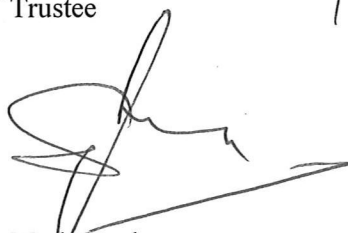
## BALANCE SHEET as at 31 DECEMBER 2017

	Notes	2017 £	2016 £
<b>Current assets</b>			
Cash at bank and in hand		1,669,792	1,284,240
		<hr/>	<hr/>
		1,669,792	1,284,240
		<hr/>	<hr/>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	5	811,918	341,462
		<hr/>	<hr/>
<b>Net current assets</b>		857,874	942,778
		<hr/>	<hr/>
<b>Net assets</b>		857,874	942,778
		<hr/>	<hr/>
<b>Funds</b>			
Unrestricted funds		857,874	942,778
		<hr/>	<hr/>
	6	857,874	942,778
		<hr/>	<hr/>

These financial statements of International Bar Association Human Rights Institute Trust (Charity Registration Number 1133427) were approved by the Trustees on .....24...MAY...2018..... and were signed on its behalf by:

  
J Onslow-Cole  
Trustee

ANNE RAWBERG

  
Mark Stephens  
Trustee

# **INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST**

## **NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2017**

### **1. Accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material to the Trust's financial statements.

#### **Charitable status**

International Bar Association Human Rights Institute Trust, a public benefit entity, is a registered charity in England and Wales. There are currently five Trustees. The registered office is given on page 1.

#### **Basis of preparation**

The financial statements have been prepared on a going concern basis, in accordance with applicable accounting standards, the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 under the historical cost accounting rules and in accordance with Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council. The changes that apply for periods commencing on or after 1 January 2016 have been adopted by the Trustees. The Trust is funded by donations from the IBA and individual members of the IBA.

The functional currency of International Bar Association Human Rights Institute Trust is considered to be pounds sterling because that is the currency of the primary economic environment in which the company operates.

#### **Foreign currencies**

Transactions in foreign currencies are recorded using the rates of exchange ruling at the time the transactions are made. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Exchange differences are dealt with in the income and expenditure account.

#### **Statement of cash flows**

A statement of cash flows has not been prepared as the charitable company has taken advantage of the exemption available in the SORP for smaller charities.

#### **Income**

All income is recognised once the charity has entitlement, it is probable that the resources will be received and the monetary value of income can be measured with sufficient reliability.

#### **Donations**

Donations represent amounts received during the current year and were made without any restriction by the donor.

# **INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST**

## **NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2017**

### **1. Accounting policies (continued)**

#### **Expenditure and irrecoverable VAT**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the Trust.

Irrecoverable VAT is charged against Charitable Activities.

#### **Taxation**

As a registered charity, International Bar Association Human Rights Institute Trust is exempt from taxation on its income and gains falling due within part 11 of the Corporation Taxation Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes. No tax charge has arisen in the period ended 31 December 2017.

#### **Financial instruments**

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

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

#### **Fund accounting**

All donations are held as unrestricted funds as no condition was placed by the donor, the International Bar Association.

#### **Key uncertainties and judgements**

There are no critical accounting judgements or key sources of estimation uncertainty at the reporting date.

# INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

## NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2017 (continued)

<b>2. Movement in total funds for the year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Independent Examiner's remuneration, inclusive of disallowable taxes	3,000	1,000
	<hr/>	<hr/>
<b>3. Donations</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
IBA individual members' donations - unrestricted funds	63,337	86,283
IBA - unrestricted funds	385,000	420,000
	<hr/>	<hr/>
	448,337	506,283
	<hr/>	<hr/>
<b>4. Charitable activities</b>	<b>2017</b>	<b>2016</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Analysis of grants		
Advancing legal education	132,007	117,491
Promoting human rights	398,386	336,060
	<hr/>	<hr/>
	530,393	453,551
Other costs		
Professional fees	3,000	1,000
Insurance	400	1,200
Bank charges	88	38
	<hr/>	<hr/>
	533,881	455,789
	<hr/>	<hr/>

**INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST**

**NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2017 (continued)**

<b>4. Analysis of grants (continued)</b>	<b>2017</b>	<b>2016</b>
<b>Institutional grants received/(returned)</b>	<b>£</b>	<b>£</b>
ICC The Hague	-	(2,290)
IBA Interns	40,000	35,057
Myanmar phase 2	-	(1,043)
Egypt – scoping mission	-	(1,763)
Tajikistan MoJ support	-	(1,470)
Cambodia – fact finding	-	(328)
Egypt UPR event	-	(2,183)
Trial observer Turkey	-	(314)
Training Womens Rights Dafur	-	(15)
War Crimes Research	-	(3,976)
UK & EU Withdrawal Debate	-	(903)
Launch of ILAM British Council	-	(7,105)
Myanmar phase 3	-	78,244
UN Programme 2016	-	48,194
Tajikistan Bar Association Extension	-	23,034
IBA HRI Research project	-	12,668
Dili Regional Conference	-	11,060
East Timor Project 2016	-	40,000
Independence at risk - protection mechanisms	-	11,240
Independence at risk – participation of delegates	-	4,341
Hague interns	12,700	11,792
The Law on the use of Drones	2,400	5,000
Training of Lawyers in Tbilisi	16,337	45,684
Enhancing IBA visibility at the UN	-	57,018
Judicial Advisory Group 2016	-	20,153
Venezuela Afiuni 2016-17	-	38,650
Economic and Social Rights in Zambia	-	32,106
South African Interns -2015 top up	-	700
Malaysia trial observer	(3,269)	-
NGO fact finding colloquium	(19,216)	-
Mexico – training	(1,536)	-
LA Thematic paper	(1,460)	-
LGBTI – Malaysia Scoping Mission	3,400	-
Protection of Juvenile Justice (UPR)	34,240	-
South Caucasus – Strengthening Legal Profession	3,638	-
Torture Prevention in Latin America	69,498	-
Mideastwire.com – HR Watch attendance	1,608	-
Reforming Kazakhstani Bar	16,019	-
El Salvador Scoping Mission	6,911	-
HR Manual update Phase 2	10,586	-
Lawyers at Risk/role of bar associations	99,766	-
ILAM – Strengthening capacity	8,000	-
Gender Parity	45,370	-
Myanmar Code of Ethics (Consultation/Legal reform)	74,328	-
Mobilising Resources (Implementation HR obligations)	15,620	-
Strengthening Local Capacity (HR Violations)	30,098	-
IBAHRI/IIIM – Strengthening cooperation	1,416	-
Inter American System Forum	2,939	-
Myanmar Trial Observation UKONI Trial	61,000	-
	<hr/>	<hr/>
	530,393	453,551
	<hr/>	<hr/>

# INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

## NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2017 (continued)

5.	<b>Creditors:</b> amounts falling due within one year	<b>2017</b> £	<b>2016</b> £
	International Bar Association	811,918	341,462
		<hr/>	<hr/>
		811,918	341,462
		<hr/>	<hr/>

Amounts owed to and from International Bar Association are non-interest bearing and repayable on demand.

6.	<b>Funds</b>	<b>2017</b> £	<b>2016</b> £
	IBA individual members' donations - unrestricted funds	857,874	942,778
		<hr/>	<hr/>
		857,874	942,778
		<hr/>	<hr/>

7.	<b>Analysis of net assets between funds</b>	<b>2017</b> <b>Unrestricted</b> <b>Funds</b> £	<b>2016</b> <b>Unrestricted</b> <b>Funds</b> £
	Current assets	857,874	942,778
		<hr/>	<hr/>
		857,874	942,778
		<hr/>	<hr/>

### 8. Commitments

The International Bar Association Human Rights Institute Trust is not committed to make any donations in the next financial year.

### 9. Trustees Remuneration

No Trustee was remunerated by the Charity, was reimbursed expenses or had expenses paid on their behalf in the current or prior year.

# **INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST**

## **NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2017 (continued)**

### **10. Staff costs**

No staff is employed by the Charity or staff costs incurred in the current or prior year.

### **11. Related party transactions**

The International Bar Association (“IBA”) acts as an agent for the International Bar Association Human Rights Institute Trust whereby the IBA collects donations and pays expenses on behalf of the Trust. The net dealings on behalf of the Trust resulted in a year-end balance of £811,918 owed by the Trust to the IBA, (2016: £341,462 owed by the Trust to the IBA). Donations were received during the period from the IBA of £385,000. Grants of £555,874 were made to the IBA in the period, with £25,480 returned as underspent grants. Further details are provided in note 4 to the accounts.