

Charity registration number 1160607

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

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 JANUARY 2019**

INTERNATIONAL LIBERTY ASSOCIATION

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Report of the Trustees of International Liberty Association- CIO For the financial year ended 31st January 2019

The Trustees present their report and financial statements for the year ended January 2019.

Principal activities

- To promote human rights (as defined by the Universal Declaration of Human Rights and subsequent United Nations Conventions and declarations) Internationally with particular focus on Middle Eastern countries by support for the promotion of the equal rights of women and religious or ethnic minorities.
- International advocacy of human rights, by campaigning internationally on behalf of and providing assistance to persons who are imprisoned, exiled or believe themselves to be at risk of imprisonment, detention, torture or other cruel, inhumane treatment, or restrained by reason of their political, religious or other conscientiously held beliefs or those of any member of their family or person with whom they may be associated, or by reason of their sex, ethnic origin, colour or language.
- To aid refugees who are victims of human rights abuses, with their basic needs of living, such as food, medical aid etc.
- Raising awareness of human rights issues and promoting public support for human rights, using all possible public network and communications, media, events, conferences at home, in Europe and the United States and other countries, to raise awareness regarding human rights violations and violations of international law by crimes against humanity especially in Middle Eastern countries.
- Educating the public about human rights issues in order to consider the Universal Declaration of Human Rights as the way of living at peace, keeping a distance from extremism by promoting tolerance, human rights and religious harmony particularly among the young generation to keep a distance from religious extremism.

Legal and Administrative arrangements

ILA has been registered as a CIO charity on 23 February 2015, by the Charity Commission under the objectives of promoting human rights worldwide.

Registered charity number: **1160607**

The Charity administration and fundraising is wholly managed and carried out by volunteers and it takes the Code of Fundraising Practice (CFP) as its principal guideline to fundraising.

Trustees of the ILA-CIO:

During the Financial Year Ending 31st January 2019, the Trustees of the Charity were:

Mrs F. Oliyaei, Ms C. Beckingham, Mr D. Wood,
Mr W. Hughes, Mr F. Seyedamady, and Mr H. Dookani.

**Report of the Trustees of
International Liberty Association- CIO
For the financial year ended 31st January 2019**

Charity's projects for the public benefit for the year ending 2019

Educational Activities:

Educating the public and raising public awareness by sponsoring educational programs and broadcasting them through satellite TV, media, and social networks.

- Disclosure and publicising the massacre of 30,000 prisoners in Iran, through producing TV programs including witness testimonies and testimonies of families of martyrs; reporting news and films about attempts to destroy or conceal the evidence of the massacre by the Iranian officials.
- Broadcasting documentaries about religious and ethnic minorities (including Sunnis, Christians, Jews, Baha'is, Sufis, Kurds, and ...), and discrimination against them.
- Sponsoring broadcasting reports and news to save the lives of prisoners of conscience and stop executions.
- Sponsoring broadcasting of programs about child labour and stopping executions of minors.
- Sponsoring broadcasting of programs about the wretched situation of basic human rights of women and children's rights in Syria and Yemen, and other parts of the world.

Promoting Human Rights:

- Sponsoring events, international conferences and meetings in UK, Europe, and America, to highlight and attract public attention to violations of human rights and efforts to stop executions.
- Organising various meetings in support of women's rights and sponsoring an international conference for the International Women's Day.
- Campaign against child labour and child marriage and to be the voice for victims of human rights violation.

Humanitarian Aid for Refugees:

- Help to provide food and other essential daily needs for refugees during the year.
- Help to provide medication required for refugees, covering the costs of medical needs of seriously ill refugees, including medication, hospitalisation and surgical operations, medical treatments and equipment.

Accommodation for Refugees:

- Help to provide accommodation and standard living conditions for refugees in Albania.
- Help to provide infrastructure and centres of health care and nursing services for refugees.

During the year many of the supporters, trustees and volunteers of the Charity visited the refugees and saw the progress of various projects that the Charity supported.

Report of the Trustees of International Liberty Association- CIO For the financial year ended 31st January 2019

The Charity's financial situation

- Last year we managed to increase the Charity's income by 25 percent to over £4 million which was a great achievement.
- More than 96 percent of the income was spent on the Charity's approved projects.
- By implementing measures for reducing expenses, the organisation's total operating cost was around 3 percent of its revenue, making ILA one of the most efficient charities.
- The trustees estimate that in the coming year the rate of growth of income can be sustained even after new restrictions on the work of volunteer fundraisers has been implemented in order to better monitor and apply the regulations stipulated in the Code of Fundraising Practice.

Reserves policy and financial status

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

Risk assessment - Parameters that may cause difficulties for the Charity to continue its work

Based on the evaluations and actions undertaken by the trustees, our estimate is that there is a risk to the with regard to its ability to meet its commitments. This is due to the concerns raised by the Fundraising Regulator (FR) about our fundraising model which relies heavily on volunteers. According to the FR, lack of professional fundraisers increased the risk of fault with regards to the Code of Fundraising Practice (CFP). The trustees have taken note of the FR's recommendations and have put measures in place that would reduce such risks while taking advantage of the positive aspects of the model. The Charity is working closely with its legal advisers at BWB as well as with the Fundraising Regulator and the Charity Commission, to ensure that their concerns are addressed and we operate in accordance with the Charity Commission's principles and the CFP.

Data Protection Legislation

The trustees have taken necessary actions in implementing laws and regulations regarding the GDPR and data protection act and will continue to comply with the Charity Commission regulations and the law in this regard.

Public benefit

In running the charity, the Trustees have complied with their duty under Section 17 Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission. By promoting human rights worldwide, the Charity performs an enormous public benefit. The activities that the Charity has carried out to achieve this have been covered in detail earlier in this report.

Report of the Trustees of International Liberty Association- CIO For the financial year ended 31st January 2019

Statement of Trustees' Responsibilities

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

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

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

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

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

Auditor information

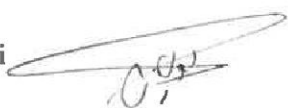
In the case of each of the persons who were trustees during the financial year and were trustees at the time when the Trustees' Report is approved:

- so far as the trustees are aware, there is no relevant audit information (information needed by the Charity's auditors in connection with preparing their report) of which the Charity's auditors are unaware, and
- each trustee has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Approved

This report was approved by the Trustees on ..24.04.2019
and signed on their behalf by:

Fatemeh Oliyaci
Trustee



**INTERNATIONAL LIBERTY ASSOCIATION
INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF INTERNATIONAL LIBERTY ASSOCIATION**

Opinion

We have audited the financial statements of International Liberty Association (the 'Charity') for the year ended 31 January 2019 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 2019 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

**INTERNATIONAL LIBERTY ASSOCIATION
INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF INTERNATIONAL LIBERTY ASSOCIATION**

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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

GOLDWINS LIMITED
75 Maygrove Road
West Hampstead
London NW6 2EG

**CHARTERED ACCOUNTANTS
AND REGISTERED AUDITORS**

20 May 2019

International Liberty Association
Statement of financial activities
For the year ended 31 January 2019

		Unrestricted	Restricted	2019	2018
	Note	£	£	Total	Total
				£	£
Income from:					
Donations and legacies	3	4,004,650	424,000	4,428,650	3,454,207
Investment income	4	480	-	480	382
Other income		-	-	-	-
Total income		4,005,130	424,000	4,429,130	3,454,589
Expenditure on:	5				
Raising funds		57,194	-	57,194	56,543
Charitable activities					
Projects:	6				
Education		1,047,348	10,000	1,057,348	1,008,300
Campaign to promote Human Rights & to Stop Executions		825,639	-	825,639	1,035,676
Humanitarian Aids For Refugees in Albania		244,708	10,000	254,708	206,592
Accommodation for Refugees		1,402,659	404,000	1,806,659	828,260
Others		62,329	-	62,329	52,521
Total expenditure		3,639,877	424,000	4,063,877	3,187,892
Net income / (expenditure) before net gains / (losses) on investments		365,253	-	365,253	266,698
Net gains / (losses) on investments		-	-	-	-
Net income / (expenditure) for the year	7	365,253	-	365,253	266,698
Transfers between funds		-	-	-	-
Net income / (expenditure) before other recognised gains and losses		365,253	-	365,253	266,698
Gains / (losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains / (losses) on defined benefit pension schemes		-	-	-	-
Other gains / (losses)		-	-	-	-
Net movement in funds		365,253	-	365,253	266,698
Reconciliation of funds:					
Total funds brought forward		(319,179)	-	(319,179)	(585,876)
Total funds carried forward		46,074	-	46,074	(319,179)

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 2019

	Note	2019 £	2019 £	2018 £	2018 £
Fixed assets:					
Tangible assets	9		34,785		25,346
			34,785		25,346
Current assets:					
Debtors	10	235,407		97,015	
Cash at bank and in hand		181,851		127,573	
		417,258		224,588	
Liabilities:					
Creditors: amounts falling due within one year	11	405,968		569,113	
Net current assets / (liabilities)			11,290		(344,525)
Total assets less current liabilities			46,074		(319,179)
Creditors: amounts falling due after one year			-		-
Total net assets / (liabilities)			46,074		(319,179)
The funds of the charity:	13				
Restricted funds			-		-
Unrestricted funds:					
General funds		46,074		(319,179)	
Total unrestricted funds			46,074		(319,179)
Total charity funds			46,074		(319,179)

Approved by the trustees on ...24.04.2019...
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 2019

	Note	2019	2019	2018	2018
		£	£	£	£
Net cash provided by / (used in) operating activities	13		83,007		(80,812)
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		480		382	
Sale/ (purchase) of fixed assets		(29,210)		(22,695)	
Sale/ (purchase) of investments		-		-	
Cash provided by / (used in) investing activities			(28,730)		(22,314)
Cash flows from financing activities:					
Repayments of borrowing		-		-	
Cash inflows from new borrowing		-		-	
Receipt of endowment		-		-	
Cash provided by / (used in) financing activities			-		-
Change in cash and cash equivalents in the year			54,278		(103,126)
Cash and cash equivalents at the beginning of the year			127,573		230,698
Change in cash and cash equivalents due to exchange rate movements			-		-
Cash and cash equivalents at the end of the year	14		181,851		127,573

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102).

International Liberty Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was not required.

c) Going concern

The trustees consider that there are no material uncertainties about International Liberty Association's ability to continue as a going concern. Key judgements that the charitable company has made which have a significant effect on the accounts. 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.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2019

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company 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, Campaign for safety and security of 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.

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 2019

2 Detailed comparatives for the statement of financial activities

	2018 Unrestricted £	2018 Restricted £	2018 Total £
Income from:			
Donations and legacies	2,993,207	461,000	3,454,207
Investments	382	-	382
Other income	-	-	-
Total income	2,993,589	461,000	3,454,589
Expenditure on:			
Raising funds	56,543	-	56,543
Charitable activities:			
Education	936,300	72,000	1,008,300
Campaign to promote Human Rights & to Stop Executions	988,676	47,000	1,035,676
Humanitarian Aids For Refugees in Albania	184,592	22,000	206,592
Accommodation for Refugees	508,260	320,000	828,260
Other	52,521	-	52,521
Total expenditure	2,726,892	461,000	3,187,892
Net income / expenditure before gains / (losses) on investments	266,697	-	266,697
Net gains / (losses) on investments	-	-	-
Net income / expenditure	266,697	-	266,697
Transfers between funds	-	-	-
Net income / (expenditure) before other recognised gains and losses	266,697	-	266,697
Gains / (losses) on revaluation of fixed assets	-	-	-
Actuarial gains / (losses) on defined benefit pension scheme	-	-	-
Other gains / (losses)	-	-	-
Net movement in funds	266,697	-	266,697
Total funds brought forward	(585,876)	-	(585,876)
Total funds carried forward	(319,179)	-	(319,179)

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2019

3 Income from donations and legacies

	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
Legacy	5,500	400,000	405,500	-
Loans converted to gifts	31,000	-	31,000	188,500
Donations- cheques and cards	2,144,177	24,000	2,168,177	1,802,015
Donations- online	951,997	-	951,997	1,127,463
Gift Aid	871,977	-	871,977	336,229
	<u>4,004,650</u>	<u>424,000</u>	<u>4,428,650</u>	<u>3,454,207</u>

4 Income from investments

	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
Bank interest	480	-	480	382
	<u>480</u>	<u>-</u>	<u>480</u>	<u>382</u>

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2019

5 Analysis of expenditure

	Cost of raising funds £	Charitable activities £	Support costs £	2019Total £	2018Total £
Direct project cost (note 6)					
Education	-	1,057,348	-	1,057,348	1,008,300
Campaign to promote Human Rights & to Stop Executions	-	825,639	-	825,639	1,035,676
Humanitarian Aids For Refugees in Albania	-	254,708	-	254,708	206,592
Accommodation for Refugees	-	1,806,659	-	1,806,659	828,260
Fundraising expenses					
Travelling and subsistence	1,590	-	-	1,590	2,630
Mobile phone	1,578	-	-	1,578	2,889
Motor vehicle expenses	32,353	-	-	32,353	32,413
Motor vehicle depreciation & loss on sale of fixed assets	11,000	-	-	11,000	8,250
Other expenses	520	-	-	520	-
Administration expenses					
Website	-	-	-	-	453
Bank service & transfer charges	-	-	2,278	2,278	2,978
Interest expenses	1,153	-	-	1,153	1,363
Loss on sales of fixed assets	8,110	-	-	8,110	6,900
Audit and accountancy	-	-	3,800	3,800	3,800
Office supplies	-	-	5,891	5,891	2,520
Postage and stationary	-	-	6,190	6,190	9,100
Printing and photocopying	-	-	190	190	99
Telephone, fax, internet, mail & message services	-	-	19,238	19,238	18,505
Freelance staff	-	-	-	-	1,150
IT support	-	-	-	-	3,911
Self storage	-	-	-	-	118
Legal and professional	-	-	21,221	21,221	11,043
Subscription	-	-	3,292	3,292	215
Bad debt	-	-	457	457	-
Office equipment depreciation	-	-	662	662	727
	56,304	3,944,354	63,219	4,063,877	3,187,892
Support costs	890	62,329	(63,219)	-	-
2019 total	57,194	4,006,683	-	4,063,877	
2018 expenditure	55,595	3,078,828	53,469		
Support costs	948	52,521	(53,469)		
2018 total	56,543	3,131,349	-		

Support costs were allocated pro rata to total direct costs.

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2019

6 Direct project cost

2019

£

Education

Raising Public Awareness about Human Rights violations in general and ethnic and religious minorities in particular through a media & TV Satellite campaign 958,052

Publishing Bulletins & mail shots to high light the Human Rights issues and update the public 99,296

Campaigns to promote human rights & to stop execution

Campaign in defence of political prisoners, ethnic and religious minorities specially Christians, campaign for women's and children's rights; justice for victims of massacre of 30,000 prisoners in 1998 in Iran; to stop executions and to raise public awareness about the situation of human rights in Iran and the region. 825,639

Humanitarian Aids For refugees in Albania

Provide food for refugees 164,673

Provide medicine & hospital treatments for refugees 90,035

Accommodation for refugees

Building Healthcare 198,690

Rent for accommodation 246,018

Permanent accommodation for refugees 1,361,951

3,944,354

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2019

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2019	2018
	£	£
Depreciation	11,662	8,977
Loss / (profit) on disposal of fixed assets	8,110	6,900
Interest payable	1,153	1,363
Auditor's remuneration:		
Auditors' remuneration (excluding VAT):	3,117	3,117

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

The charity did not employ staff during the year (2018: Nil).

The trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2018: £nil) neither were they reimbursed expenses during the year (2018: £nil). No trustees received payment for professional or other services supplied to the charity (2018: £nil).

9 Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost			
At the start of the year	33,000	8,100	41,100
Additions in year	44,000	1,850	45,850
Disposals in year	(33,000)	-	(33,000)
At the end of the year	44,000	9,950	53,950
Depreciation			
At the start of the year	8,250	7,504	15,754
Charge for the year	11,000	661	11,661
Eliminated on disposal	(8,250)	-	(8,250)
At the end of the year	11,000	8,165	19,165
Net book value			
At the end of the year	33,000	1,785	34,785
At the start of the year	24,750	596	25,346

All of the above assets are used for charitable purposes.

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10 Debtors

	2019	2018
	£	£
Other debtors	31,668	93,940
Legacy	200,000	-
Prepayment	3,739	3,075
	235,407	97,015

11 Creditors: amounts falling due within one year

	2019	2018
	£	£
Other creditors	400,576	562,498
Accruals	5,392	6,615
	405,968	569,113

12 Analysis of net assets between funds

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	34,785	-	-	34,785
Net current assets	11,290	-	-	11,290
Net assets at the end of the year	46,074	-	-	46,074

13 Movements in funds

	At the start of the year	Income & gains	Expenses & losses	Transfers	At the end of the year
	£	£	£	£	£
TV Satellite campaign	-	10,000	(10,000)	-	-
Human Rights	-	-	-	-	-
Medication & Hospital treatments	-	10,000	(10,000)	-	-
Accommodation	-	404,000	(404,000)	-	-
Total restricted funds	-	424,000	(424,000)	-	-
General funds	(319,179)	4,005,130	(3,639,877)	-	46,074
Total unrestricted funds	(319,179)	4,005,130	(3,639,877)	-	46,074
Total funds	(319,179)	4,429,130	(4,063,877)	-	46,074

International Liberty Association
Notes to the financial statements
For the year ended 31 January 2019

14 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2019	2018
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	365,253	266,697
Depreciation	11,661	8,977
Interest, rent and dividends from investments	(480)	(382)
Gains/ (losses) on investments	-	-
(Loss)/ profit on the sale of fixed assets	8,110	6,900
(Increase)/ decrease in stock	-	-
(Increase)/ decrease in debtors	(138,391)	(57,463)
Increase/ (decrease) in creditors	(163,145)	(305,541)
Net cash provided by / (used in) operating activities	83,007	(80,812)

15 Analysis of cash and cash equivalents

	At 1 February 2018 £	Cash flows £	Other changes £	At 31 January 2019 £
Cash at bank and in hand	127,573	54,278	-	181,851
Deposits (less than three months)	-	-	-	-
Overdraft facility (repayable on demand)	-	-	-	-
Total cash and cash equivalents	127,573	54,278	-	181,851

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. (2018: Nil)