

**Charity Registration No. 1133427**

**INTERNATIONAL BAR ASSOCIATION'S  
HUMAN RIGHTS INSTITUTE TRUST**

**FINANCIAL STATEMENTS**

**For the year ended**

**31 DECEMBER 2018**

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

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

## **TRUSTEES AND ADVISERS**

### **TRUSTEES**

Julia Onslow-Cole  
Anne Ramberg  
Mark Stephens  
Graeme Kirk  
Luz Nagle

### **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, United Kingdom  
EC4A 3BZ

### **CHARITY NUMBER**

1133427

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

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018**

The Trustees present their annual report and accounts for the year ended 31 December 2018. 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 charity registered in England and Wales, 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 objectives 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 objectives 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 2018 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 2018**

The trustees of International Bar Association's Human Rights Institute (IBA HRI) made grants during 2018 to International Bar Association (IBA) which received £520,210 for various charitable objectives focused programmes as detailed in Note 4. The IBA returned £71,729 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 2018 there was a net income for the year of £90,526 and the charity finished the year with net assets of £948,400.

#### **Independent Examiner**

A resolution to appoint a new Independent Examiner will be proposed at the next Trustees' meeting in accordance with good governance practice

#### **Trustees**

Staff employed by the International Bar Association are responsible for the day to day running of the charity. Dr Phillip Tahmindjis, IBA HRI Director (until 31<sup>st</sup> December 2018), had overall responsibility to the trustees for the operation of the charity in 2018. From 7<sup>th</sup> January 2019, Baroness Helena Kennedy has assumed the role of IBA HRI Director and presents this report in unity with Dr Phillip Tahmindjis.

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 (resigned 7 October 2017)  
Anne Ramberg  
Mark Stephens  
Graham Kirk  
Luz Nagle (appointed 7 October 2017)

## INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

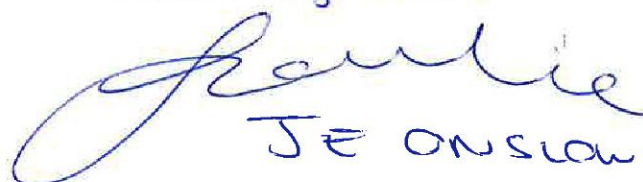
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the 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.....11<sup>th</sup> July 2019

  
J E ONSLAW-COLE

## **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's Human Rights Institute ("the Trust") for the year ended 31 December 2018 which comprise the statement of financial activities, 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:

# INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 DECEMBER 2018

	Notes	Unrestricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
<b>Income from</b>				
Donations received	3	544,628	544,628	448,337
Bank interest		945	945	639
		<hr/>	<hr/>	<hr/>
		545,573	545,573	448,976
<b>Expenditure on</b>				
Charitable activities	4	(455,047)	(455,047)	(533,881)
		<hr/>	<hr/>	<hr/>
		(455,047)	(455,047)	(533,881)
		<hr/>	<hr/>	<hr/>
<b>Net income/ (expenditure) for the year/ Net movement in funds</b>		90,526	90,526	(84,905)
<b>Accumulated funds brought forward</b>		857,874	857,874	942,778
		<hr/>	<hr/>	<hr/>
<b>Accumulated funds carried forward</b>		948,400	948,400	857,874
		<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 2018 related to continuing charitable activities. All funds in the prior year were unrestricted.



# INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

## BALANCE SHEET as at 31 DECEMBER 2018

	Notes	2018 £	2017 £
<b>Current assets</b>			
Cash at bank and in hand		1,344,666	1,669,792
		<hr/>	<hr/>
		1,344,666	1,669,792
		<hr/>	<hr/>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	5	396,266	811,918
		<hr/>	<hr/>
<b>Net current assets</b>		948,400	857,874
		<hr/>	<hr/>
<b>Net assets</b>		948,400	857,874
		<hr/>	<hr/>
<b>Funds</b>			
Unrestricted funds		948,400	857,874
		<hr/>	<hr/>
	6	948,400	857,874
		<hr/>	<hr/>

These financial statements of International Bar Association Human Rights Institute Trust (Charity Registration Number 1133427) were approved by the Trustees on 11 JULY 2019 and were signed on its behalf by:



J Onslow-Cole  
Trustee

Mark Stephens  
Trustee

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

## **NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2018**

### **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 2.

#### **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 2018**

### **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 2018.

#### **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 2018 (continued)

<b>2. Movement in total funds for the year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Independent Examiner's remuneration, inclusive of disallowable taxes	2,000	3,000
	<hr/>	<hr/>
<b>3. Donations</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
IBA individual members' donations - unrestricted funds	69,628	63,337
IBA - unrestricted funds	475,000	385,000
	<hr/>	<hr/>
	544,628	448,337
	<hr/>	<hr/>
<b>4. Charitable activities</b>	<b>2018</b>	<b>2017</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Analysis of grants		
Advancing legal education	122,308	132,007
Promoting human rights	326,173	398,386
	<hr/>	<hr/>
	448,481	530,393
Other costs		
Professional fees	4,500	3,000
Insurance	2,000	400
Bank charges	66	88
	<hr/>	<hr/>
	455,047	533,881
	<hr/>	<hr/>

# INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

## NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2018 (continued)

<b>4. Charitable activities (continued)</b>	<b>2018</b>	<b>2017</b>
<b>Institutional grants received/(returned)</b>	<b>£</b>	<b>£</b>
IBA Interns	50,000	40,000
Hague interns	10,500	12,700
The Law on the use of Drones	-	2,400
Training of Lawyers in Tbilisi	4,664	16,337
Malaysia trial observer	-	(3,269)
NGO fact finding colloquium	-	(19,216)
Mexico -- training	-	(1,536)
LA Thematic paper	(1,460)	(1,460)
LGBTI – Malaysia Scoping Mission	-	3,400
Protection of Juvenile Justice	(34,240)	34,240
South Caucasus – Strengthening Legal Profession	(430)	3,638
Torture Prevention in Latin America	(69)	69,498
Mideastwire.com – HR Watch attendance	-	1,608
Reforming Kazakhstani Bar	-	16,019
El Salvador Scoping Mission	(2,224)	6,911
HR Manual update Phase 2	-	10,586
Lawyers at Risk/role of bar associations	-	99,766
ILAM – Strengthening capacity	(4,910)	8,000
Gender Parity	-	45,370
Myanmar Code of Ethics	-	74,328
Mobilising Resources	-	15,620
Strengthening Local Capacity	-	30,098
IBAHRI/IIIM – Strengthening cooperation	-	1,416
Inter American System Forum	(2,395)	2,939
Myanmar Trial Observation UKONI Trial	-	61,000
IBA Presence In Geneva 2018	120,060	-
Trial Observations: Knowledge Generation, dissemination	12,169	-
IBAHRI- SALC Extractive Industries and Human Right	60,363	-
HRI-ICJ TRIAL OBSERVATION KENYA	2,242	-
Accountably for Crimes Committed in Syria - Geneva	1,951	-
Abuse of Legal Power in the Workplace	5,000	-
Increasing the Capacity of Human Rights Lawyers	14,294	-
Torture Prevention in Latin America Follow up work	35,946	-
Engagement of Turkish Lawyers with UN Human Rights	26,896	-
Research and advocacy in Latin America	31,156	-
Bangalore Principles Anniversary Conference	25,000	-
Investigation and Documentation of Torture in Latin America	58,695	-
Annual Jurists Conference	20,213	-
Geneva Peace Week	7,064	-
Lawyers at Risk	30,000	-
Lawyers Participation in South Africa's Universal Periodic Review	4,725	-

# INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

## NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2018 (continued)

IBAHRI-Enhancing the visibility of the IBA at the UN - HRI Trust allocation	(185)	-
Thematic Paper on Mandatory Death Penalty	(6,787)	-
Enhancing the visibility of the IBA at the UN	(6,171)	-
IBAHRI Timor Leste Programme 2016	(8,319)	-
Updating Human Rights Manual 2016	(603)	-
Enhancing the visibility of the IBA at the UN - HRI Trust allocation	(4,664)	-

448,481	530,393
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<b>5. Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
International Bar Association	391,666	811,918
Accruals	4,600	-
	396,266	811,918

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

<b>6. Funds</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
IBA individual members' donations - unrestricted funds	948,400	857,874
	948,400	857,874

# INTERNATIONAL BAR ASSOCIATION HUMAN RIGHTS INSTITUTE TRUST

## NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2018 (continued)

### 7. Analysis of net assets between funds

	2018 Unrestricted Funds £	2017 Unrestricted Funds £
Current assets	948,400	857,874
	<hr/>	<hr/>
	948,400	857,874
	<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.

### 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 £391,666 owed by the Trust to the IBA, (2017: £811,918 owed by the Trust to the IBA). Donations were received during the period from the IBA of £475,000. Grants of £520,210 were made to the IBA in the period, with £71,729 returned as underspent grants. Further details are provided in note 4 to the accounts.