Charity Registration No. 1133427

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 DECEMBER 2025

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

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TRUSTEES AND ADVISERS

TRUSTEES	Julia Onslow-Cole Graeme Kirk Luz Nagle Yasmin Waljee Elizabeth Howe John Heaps Maleeka Bokhari – Appointed 27 November 2025
REGISTERED OFFICE	Chancery House 53-64 Chancery Lane London WC2A 1QS
BANKERS	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
INDEPENDENT EXAMINER	Kerry Gallagher RSM UK Tax and Accounting Limited Davidson House Forbury Square Reading RG1 3EU
CHARITY NUMBER	1133427

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and accounts for the year ended 31 December 2025. 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.

Structure and governance

The Charity was established by a Deed of Trust dated 07 October 2009 and amended by resolution dated 27 May 2010 and is a charity registered in England and Wales, number 1133427.

The principal objectives of the Charity are:

The promotion of human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations and regional conventions and declarations) throughout the world, but not exclusively by: (a) the advancement of education in human rights law and international humanitarian law; and (b) the promotion of the sound administration of the law (as articulated in the resolution of the International Bar Association Council of September 2005) and in the standards contained in the United Nations and regional instruments such as the International Covenant on Civil and Political Rights, the UN Basic Principles on the Independence of the Judiciary 1985 and the UN Basic Principles on the Role of Lawyers 1990.

Activities 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 throughout the world; to promote the relief of financial hardship or distress of lawyers, their widows, widowers and other dependents 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 International Bar Association (IBA). The Trustees receive no remuneration. Any future appointments are determined by the consensus of the existing Board of Trustees**.**

Grant making policy

The Charity 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 Charity are described in relevant charity directories and only applications that meet these requirements are considered.

The Charity 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 2025 activity – achievements and performance

The Charity has one principal donor, the International Bar Association (IBA), and is therefore dependent on that revenue source. The Charity has no control over the size of the donation and is advised at the end of the financial year of the donation value. There was a £350,000 (2024: £390,000) donation received from the IBA this year. The Charity has a policy of keeping one year's donation in reserve. Whilst further fundraising would be beneficial to address the reliance on funding from IBA, it is not mandatory due to the structure, resource and materiality of what could be raised.

The Trustees of International Bar Associations Human Rights Institute Trust ('the Charity') made grants during 2025 to the IBA which received £504,922 (2024: £347,594) and £80,000 (2024: £157,653) grants were awarded to third parties for various charitable objectives focused programmes as detailed in Note 4. The IBA returned £64,076 (2024: £186,406) to the Charity from underspent previous years' grants.

Future developments

International Bar Associations Human Rights Institute Trust ('the Charity') is the successor to the IBA Charitable Trust.

The Charity supports the charitable work of the IBA Human Rights Institute and other projects that fall within its remit to promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations and regional conventions and declarations) throughout the world. It also focuses on projects that promote the administration of justice.

Charitable activities that fulfil the wishes of members of the IBA are:

- Education and training projects in human rights law and the provision of technical assistance and capacity building programmes.
- Monitoring and researching human rights abuses and threats to the administration of justice and the rule of law.
- To seek or obtain redress for victims of human rights abuses.
- To conduct or promote research and the publication of the results of such research.

The Charity is able to approve funding for activities that would otherwise be difficult to obtain from other external sources.

The Trustees continue to monitor and assess all applications against the Trusts' objectives and plan to make grants that fit these objectives. Historically, a minimum of 10 grants are approved each year depending on funding availability and sustainability forecasts.

Financial Review

It is the Trustees' objective to maintain a prudent, and conservative level of reserves within the Charity, equivalent to at least one year's donations (there was £350,000 donation from IBA this year), whilst responding positively to the many applications for grants that it receives. For the year ended 31 December 2025 there was a deficit for the year of £140,691 (2024: surplus of £107,340) and the Charity finished the year with net assets of £930,157 (2024: £1,070,848).

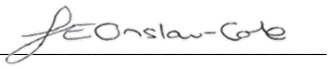
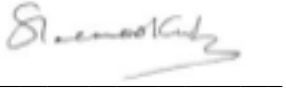
Trustees

The IBA acts as an agent for the International Human Rights Institute Trust where by the IBA collects donations and pays grants and expenses on behalf of the Charity.

The Trustees all served throughout the year and were as follows:

Julia Onslow-Cole
Graeme Kirk
Luz Nagle
Yasmin Waljee
Elizabeth Howe
John Heaps
Maleeka Bokhari – Appointed 27 November 2025

Approved by the Board on 7 July 2026 and signed on its behalf by

Julia Onslow-Cole:  Graeme Kirk: 

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.

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

I report to the Trustees on my examination of the financial statements of International Bar Associations Human Rights Institute Trust ('the Charity') for the year ended 31 December 2025, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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 reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. 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.

Kerry Gallagher

Kerry Gallagher

Name of applicable listed body: The Institute of Chartered Accountants in England and Wales
Relevant professional qualification or membership of professional body: Chartered Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED
Chartered Accountants
Davidson House
Forbury Square
Reading
RG1 3EU

Date: 15/07/26

INTERNATIONAL BAR ASSOCIATIONS HUMAN RIGHTS INSTITUTE TRUST

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income on				
Donations received	3	375,179	375,179	419,628
Bank interest		12,116	12,116	18,118
		387,295	387,295	437,746
Expenditure from				
Charitable activities	4	(527,986)	(527,986)	(330,406)
		(527,986)	(527,986)	(330,406)
Net (expenditure) / income for the year		(140,691)	(140,691)	107,340
Transfers between funds		-	-	-
Net movement in funds		(140,691)	(140,691)	107,340
Accumulated funds brought forward		1,070,848	1,070,848	963,508
Accumulated funds carried forward		930,157	930,157	1,070,848

All recognised gains and losses are included within the above Statement of Financial Activities. All the Trust's transactions during the year ended 31 December 2025 related to continuing charitable activities. All prior year funds were unrestricted.

These unaudited financial statements have been subject to independent examination. See report on page 7.

BALANCE SHEET as at 31 DECEMBER 2025

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		980,096	1,096,522
		980,096	1,096,522
Current liabilities			
Creditors: amounts falling due within one year	5	(49,939)	(25,674)
Net current assets		930,157	1,070,848
Net assets		930,157	1,070,848
Funds			
Unrestricted funds	6	930,157	1,070,848
		930,157	1,070,848

These financial statements of International Bar Associations Human Rights Institute Trust (Charity Registration Number 1133427) were approved by the Trustees on 7 July 2026 and were signed on its behalf by:

Julia Onslow-Cole: _____

Graeme Kirk: _____

These unaudited financial statements have been subject to independent examination.
See report on page 7.

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2025

1. Accounting policies

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

Charitable status
International Bar Associations Human Rights Institute Trust ('the Charity'), a public benefit entity, is a registered charity in England and Wales. There are currently seven Trustees. The registered office is given on page 2.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity is funded by donations from the IBA and individual members of the IBA.

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

The charity qualifies as a small charity under the Charities Act and has taken advantage of the exemption from preparing a statement of cashflows.

Going Concern

On the basis of current resources and financial forecasts for the future and on the grounds that the Charity will be able to continue its activities and meet all of its liabilities as they fall due for a period of at least twelve months from the date of the approval of these financial statements, the Trustees have prepared the financial statements using the going concern principle.

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.

These unaudited financial statements have been subject to independent examination.
See report on page 7.

1. **Accounting policies (continued)**

Donations

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

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 Charity. 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 Charity.

Irrecoverable VAT is charged against Charitable Activities.

Taxation

The charity is a registered charity and is exempt from taxation on its income and gains to the extent that these are applied to its charitable purposes.

No tax charges have arisen in the year.

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.

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2025 (continued)

2.	**Movement in total funds for the year**	**2025**	**2024**
		£	**£**
	This is stated after charging:		
	Tax Return fees	2,040	1,380
	Independent Examiner's remuneration	3,360	3,480
		5,400	4,860

3.	**Donations**	**2025**	**2024**
		£	**£**
	IBA individual members' donations - unrestricted funds	25,179	29,628
	IBA - unrestricted funds	350,000	390,000
		375,179	419,628

4.	**Charitable activities**	**2025**	**2024**
		Total	**Total**
	Analysis of grants:	**£**	**£**
	Advancing legal education	84,808	125,075
	Promoting human rights	436,038	193,766
		520,846	318,841
	Other costs:		
	Professional fees	5,460	10,270
	Insurance	1,000	1,000
	General expenses	620	235
	Bank charges	60	60
		527,986	330,406

These unaudited financial statements have been subject to independent examination.
See report on page 7.

NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2025 (continued)

4. **Charitable activities (continued)** **Institutional grants received/(returned)**	**2025** **£**	**2024** **£**
The Protimos Educational Trust	40,000	99,653
IBA UN Geneva Programme 2024	-	161,013
IBA Interns 2022	-	(29,324)
Torture Prevention – Building the capacity	-	(5,361)
Inquiry into legal responses to CRSV in the DRC	-	25,000
Reprieve	40,000	30,000
ICC and ICL Internship Programme Hague Office 2024	(690)	5,085
Litigation school KYR Part Two – Geneva Study Visit	-	16,997
Afghan Judges and Programme Lawyer participation	-	(91,375)
IBAHRI Internship Programme 2024	(32,419)	61,000
Torture Prevention Building capacity of NPM - Kyrgyzstan	-	(3,466)
Celebrating 25 Years of the IBA's Human Rights Inst.	-	(5,000)
Fighting Knife Crim London (Catch 22)	-	10,000
Stay at School	-	18,000
Laboratorio de Litigio Estrucural AC – Juan Mendez	-	15,000
Torture Prevention PER Phase 2	-	(6)
IBAHRI Interns 2023	-	(29,340)
The Human Rights Measurement Initiative	75,026	-
Death Penalty Project	35,000	-
IBAHRI Sessions at 2022 Annual Conference	-	(1,434)
IBAHRI Sessions at 2024 Annual Conference	(14,117)	18,450
Torture Prevention Kyrgyzstan – Second Litigation School	(14,365)	44,978
Phase One: Promoting the role of bar associations	-	(32)
ICC & ICL Internship Programme – Hague Office 2025	16,917	-
Strengthening the capacity of early to mid career lawyers in Kyrgyzstan	-	(20,997)
IBAHRI Internship Programme 2025	61,000	-
IBA UN Geneva Programme 2025	143,500	-
Session with Afghan Judges at the ILAC	(444)	-
Enforced Disappearances – Research and Advocacy	(1,056)	-
Torture Prevention – Forced Confessions Malawi	(985)	-
Freedom of Speech in International Law	9,628	-
Second Litigation School – Torture and ill-treatment	30,550	-
Access to Justice for Afghan Refugees	35,844	-
Supporting the Afghan Ind. Bar Association in Exile	2,832	-
IBAHRI Sessions at 2025 IBA Annual Conference	20,570	-
HRAJ – Alliance Building	15,455	-
Modern Slavery and Trafficking	8,600	-
Justice for war in Ukraine – International Conference	30,000	-
Work with the Working Group on atrocity crimes	20,000	-
	520,846	**318,841**

These unaudited financial statements have been subject to independent examination.
See report on page 7.

4. **Charitable activities (continued)**

The negatives balances represent funding underspent as a result of projects ceasing earlier than originally anticipated, reductions in actual costs compared to budgeted, or funding no longer required due to project cancellations.

5. **Creditors:** amounts falling due within one year	**2025** **£**	**2024** **£**
International Bar Association - grant funding	44,539	20,274
Accruals	5,400	5,400
	49,939	25,674

6. **Funds**	**2025** **£**	**2024** **£**
Unrestricted funds	930,157	1,070,848
	930,157	1,070,848

7. Analysis of net assets between funds

	2025 Unrestricted Funds £	**2024 Unrestricted Funds £**
Current assets	930,157	1,070,848
	930,157	1,070,848

These unaudited financial statements have been subject to independent examination.
See report on page 7.

8. **Commitments**

The International Bar Association Human Rights Institute Trust is committed to make the following Grants in the next financial year. These grants have been approved by the Trustees but they do not meet the criteria for being recognised in the year end accounts.

- IBA HRI Trust - UN Geneva Programme 2026 - **£135,600.**
- IBA HRI Trust – Internship Programme 2026 - **£61,000.**
- IBA HRI Trust – ICC and ICl Internship Programme 2026 (Hague) - **€18,700.**

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 were 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 Associations Human Rights Institute Trust (the charity) whereby the IBA collects donations and pays grants and expenses on behalf of the Charity. The Charity is related to the IBA as there are common trustees across both charities. The net dealings on behalf of the Charity resulted in a year-end balance of £44,539 owed by the Charity to the IBA, (2024: £20,274 owed by the Charity to the IBA). Donations of £350,000 (2024: £390,000) were received during the period from the IBA. Grants of £504,922 (2024: £347,594) were made to the IBA in the period, with £64,076 (2024: £186,406) returned as underspent grants. Further details are provided in note 4 to the accounts.