

Irish Rule of Law International
(a company limited by guarantee
not having a share capital)

Reports and Financial Statements
for the financial year ended
31 December 2019

IRISH RULE OF LAW INTERNATIONAL
(a company limited by guarantee not having a share capital)

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

CONTENTS

	PAGE
DIRECTORS AND OTHER INFORMATION	2
DIRECTORS' REPORT	3 - 8
DIRECTORS' RESPONSIBILITIES STATEMENT	9
INDEPENDENT AUDITOR'S REPORT	10 - 12
STATEMENT OF INCOME AND RETAINED EARNINGS	13
BALANCE SHEET	14
STATEMENT OF CASH FLOWS	15
NOTES TO THE FINANCIAL STATEMENTS	16 - 20

IRISH RULE OF LAW INTERNATIONAL
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DIRECTORS AND OTHER INFORMATION

CURRENT DIRECTORS

John Shaw (Chair)
Mary Rose Gearty (Vice Chair)
Anna Hickey
Michael Carrigan
Norville Connolly
Mary Keane
Noel Lourdes
Eithne Lynch
Rachel Power
Brian Storan
Sharon Cunningham
Jeananne McGovern
Kiernan Falvey

COMPANY SECRETARY

Anna Hickey

EXECUTIVE DIRECTOR

Aonghus Kelly

REGISTERED OFFICE

Law Society of Ireland
Blackhall Place
Dublin 7

BUSINESS ADDRESS

The Distillery Building
145-151 Church Street
Dublin 7

INDEPENDENT AUDITOR

Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House
Earlsfort Terrace
Dublin 2

SOLICITORS

McCann Fitzgerald Solicitors
Riverside One
Sir John Rogerson's Quay
Dublin 2

REGISTERED COMPANY NUMBER

477197

REGISTERED CHARITY NUMBER

CHY 18941

**IRISH RULE OF LAW INTERNATIONAL
(a company limited by guarantee not having a share capital)**

DIRECTORS' REPORT

The directors present the annual report and the audited financial statements of the company for the financial year ended 31 December 2019.

PRINCIPAL ACTIVITY AND BUSINESS REVIEW

The main objectives for which Irish Rule of Law International is established are to provide for the relief of poverty, to advance education and benefit the people of the developing world through:

- (i) The promotion of democracy, peace, justice, good governance and the Rule of Law in the developing world.
- (ii) The promotion of trade, economic and social development in the developing world.
- (iii) The advancement and provision of education.
- (iv) To promote learning, knowledge and understanding of the rule of law in society and to enhance the use of law in society.
- (v) To provide training for any person in any area of development, law, finance, advocacy, pleading or skill.
- (vi) To reduce corruption and discrimination and to promote good governance.
- (vii) To assist disadvantaged and vulnerable groups in society and in particular in the developing world.

OUR MISSION

Irish Rule of Law International (IRLI) is an initiative of the Law Society of Ireland, the Bar of Ireland, the Law Society of Northern Ireland and the Bar of Northern Ireland, dedicated to promoting the rule of law in developing countries.

IRLI seeks to harness the skills of Irish and Northern Irish lawyers in using the law as a means of tackling global injustice and empowering all people to live in a society free from inequality, corruption and conflict.

KEY PROGRAMMES IN 2019

- **South Africa, Commercial Law Training Programme**

IRLI's Commercial Law Training Programme targeting lawyers coming from disadvantaged backgrounds has been implemented in South Africa since 2002. The Programme is designed to ensure that participating lawyers gain a broader understanding of the theory and practice of commercial law so that they would be able to handle commercial transactions in a professional manner. The programme has economic and societal benefits. It provides for capacity building for lawyers from historically disadvantaged communities in South Africa who often had little opportunity to become commercial legal practitioners. The Programme had been financially supported by Irish Aid/ the Irish Embassy in South Africa. It is now supported by the sponsorship of Irish law firm Matheson.

The Programme in 2019

In August and September 2019, a delegation of 5 lawyers travelled to Potchefstroom and Pretoria to carry out legal drafting training courses in partnership with the North West University and the Law Society of South Africa respectively. The project is intended to target South African lawyers from historically disadvantaged background who face barriers to training of this type. Among the 5 delegates, there were two trainees from Matheson Solicitors as per the three-year sponsorship agreement which commenced in 2018.

KEY PROGRAMMES IN 2019 (Continued)

- **Malawi, Access to Justice Programme**

IRLI has been working in Malawi since 2011 in a spirit of partnership with key stakeholders in the Malawi criminal justice system, with a view to promoting the rule of law and delivering greater access to justice for the most vulnerable. IRLI seeks to remove obstacles to free legal aid in the short-term (such as capacity constraints and shortage of lawyers) in order to bring about direct change at beneficiary level, while developing systemic, sustainable interventions aimed at providing long-term benefits to the wider criminal justice sector.

The programme is needs-driven with a priority on human rights, access to justice for unrepresented accused/convicted persons, reform of the courts and Judiciary and capacity building within the primary criminal justice institutions. IRLI has developed strong links with **Malawi Police Service (MPS)**, the **Legal Aid Bureau (LAB)**, the **Office of the Director of Public Prosecutions (DPP)** and the **judiciary** thanks to a well-established secondment programme, where international lawyers are placed within targeted institutions to ensure continuous learning and mentoring. In addition, IRLI has built close links with other stakeholders and civil society organisations operating in the field of criminal justice and legal aid. The organisation has gained visibility and is well-respected in this sector, and this puts the team in a strong position to identify and effectively address issues within the system.

The Programme targets the relationship between access to justice mechanisms for vulnerable people and a quality legal/judicial response based on the rule of law. Working to improve access to justice, using a human rights-based approach, is essential for bringing about positive social change for those persons who are amongst the most vulnerable and marginalised in society.

The overall aim/objective of the programme is to "*Improve Access to Justice for Unrepresented Vulnerable Persons in the Criminal Justice System in the Central Region of Malawi*".

There are two **specific outcomes** which IRLI works towards to achieve its overall objective:

Outcome 1: Prisoners and those in police custody are ensured their due process rights and given greater access to restorative justice practices.

Outcome 2: Increased and applied knowledge of due process rights, human rights, compliance and legal skills amongst criminal justice stakeholders.

The Programme in 2019

During 2019 Irish Rule of Law International's Access to Justice Programme in Malawi continued to expand through strengthened relationships with key stakeholders in the criminal justice including the MPS, LAB, DPP and the Judiciary. In 2019 the numbers of Programme Staff on the ground remained at 6, with a lawyer dedicated to each targeted criminal justice institution, along with a Programme Officer focusing on community-based interventions including child diversion and general programme support, and a Country Programme Manager overseeing implementation of the programme.

Key Programme Achievements in 2019:

- Over 250 MPS Officers trained in child justice
- Facilitated 10 legal aid clinics and 8 camp courts reaching over 200 prisoners.
- Over 150 children released on bail or diverted through the child justice court
- 50 homicide remandees granted bail and released
- 12 women accused of infanticide offences granted bail and released
- 8 Human Rights Day events conducted reaching approximately 5,000 inmates
- 39 diverted children graduated from Mwai Wosinthika child diversion programme
- 4 community sensitisations held on bail, child diversion, and defilement, reaching 600 people.
- Held 4 training programmes for all 56 magistrates in the Central region
- 2 meetings of the Homicide Working Group held to prioritise historical 'backlog cases'

IRISH RULE OF LAW INTERNATIONAL
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DIRECTORS' REPORT (CONTINUED)

KEY PROGRAMMES IN 2019 (Continued)

The Programme in 2019 (continued)

Key Programme Achievements in 2019 (continued):

- Partnership with anti-death penalty organisation, Reprieve, to **share information relating to the imposition of the death penalty** in cases involving persons with albinism and collaborated on a training of all LAB advocates and paralegals nationwide on mitigation and best practice in capital defence cases.
 - ◊ Conducted **statistical analysis of the case confirmation procedure** to investigate which offences pose the greatest challenge to sentencing parity amongst magistrates.
 - ◊ A year-long intensive training programme commenced with **15 police prosecutors** trained in trial advocacy and evidential concepts on a monthly basis.
-
- **Tanzania, Scoping Visit on Gender Based Violence**

In 2017, the government of Tanzania affirmed its commitment to ending GBV through its National Plan of Action to End Violence Against Women and Children (VAWC) in Tanzania. This Plan represents a shift in focus towards improving the systems designed to protect female and minor victims of violence. The Irish Embassy contacted IRLI in early 2018 to engage in the development of a programme to support the implementation of this Plan by providing legal technical capacity building to the Tanzanian Judiciary and other criminal Justice institutions. Following this request an IRLI delegation visited Tanzania to examine the prospect of a future project.

In 2019, the programme was further expanded with a second scoping visit by a panel of three IRLI experts from the field of policing, the legal professions and the judiciary. The panel met government officials, legal professionals, members of civil society and actors across the criminal justice chain. The programme also undertook a police exchange where members of the gender and children unit from the Tanzanian Police Service visited Ireland and exchanged expertise, views and knowledge in a peer to peer manner that was mutually beneficial for both sides. It is planned this project will further develop in 2020.

FUTURE DEVELOPMENTS

The directors have no plans to significantly change the principal activities of the company in the future. Future programmes remain funding dependent. The following programmes are those for which funding for 2020 has been already secured or funding efforts are planned for:

The Access to Justice Programme in Malawi: In 2016, Irish Rule of Law International was approved for multi-year funding for the Malawi Project from 2016-2020.

The Commercial Law Training Programme in South Africa: Matheson will continue as sponsors of the programme in 2020.

Gender Based Violence in Tanzania: Following a successful scoping visit, IRLI is in discussion with the Irish Embassy in Tanzania on how to bring the project forward in 2020 and beyond.

IRISH RULE OF LAW INTERNATIONAL
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DIRECTORS' REPORT (CONTINUED)

FUTURE DEVELOPMENTS (Continued)

In 2019, IRLI continued the Traineeship Placement and Sponsorship Agreement with Matheson Solicitors. As part of this agreement, Matheson Solicitors is committed to provide a financial contribution of €25,000 per year to IRLI up to 2020. In return, two Matheson's trainees per year will have the exclusive opportunity to take part to one of the IRLI Training Programmes. To date this has been the South Africa programme.

COMPLIANCE

IRLI complies with the Dóchas Code of Conduct on Images and Messages, and Comhlámh's Volunteer Charter including the Volunteer Code of Good Practice. IRLI is a member of Comhlámh and has joined Dóchas in 2020. IRLI adopts the Dóchas and Corporate Governance Association of Ireland's Irish Development NGO Code of Corporate Governance. IRLI is also in the process of complying with the Charities Governance Code which comes into effect in January 2021.

RISKS AND UNCERTAINTIES

The principal risk and uncertainty is the continued support of the Law Society of Ireland and The Bar of Ireland as well as the Law Society of Northern Ireland and the Bar of Northern Ireland. Various projects undertaken by the company are grant aided by Irish Aid, the European Union and other donors and the continuation of these projects is contingent on ongoing receipt of such grants.

MONITORING AND EVALUATION

Ongoing Programme monitoring is undertaken by IRLI executive staff, the IRLI Executive Director and IRLI Director of Programmes, this is done by means of the utilisation of official programme documents and requirements and further to requests by IRLI Board. The executive staff also develops programme specific Monitoring Frameworks in discussion with individual donors. These are evaluated either at the end of the relevant training programme or periodically, in the case of ongoing, multiannual programmes such the Malawi and South African programmes.

PROFIT AND RESERVES

The result for the financial year and accumulated reserves are set out on pages 13 and 14 of the financial statements.

GOING CONCERN

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis in preparing the annual financial statements.

Further details regarding the adoption of the going concern basis can be found in note 2 to the financial statements.

EVENTS SINCE THE FINANCIAL YEAR END

Subsequent to the financial year end, Ireland has been impacted by the global COVID-19 virus pandemic. At the financial year end 31 December 2019 there were no impacts on the recognition and measurements of assets and liabilities as this pandemic impact was considered to be a non-adjusting event. The COVID-19 pandemic is a significant economic event and its effects are subject to unprecedented levels of uncertainty, with the full range of possible effects and outcomes currently unknown. It is not possible to reliably estimate the impact of COVID-19 on the financial position and results of IRLI for future periods as of the date of approval of financial statements.

There were no other subsequent events since the financial year end.

IRISH RULE OF LAW INTERNATIONAL
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DIRECTORS' REPORT (CONTINUED)

DIRECTORS AND SECRETARY

The current directors are listed on page 2. The directors, and secretary, who served at any time during the financial year except as noted, were as follows:

Directors:

John Shaw (Chair)
Mary Rose Gearty (Vice Chair)
Anna Hickey (Secretary)
Michael Carrigan
Norville Connolly
Michael Irvine (Resigned 4 March 2019)
Mary Jennings (Resigned 17 February 2020)
Mary Keane
Noel Lourdes
Eithne Lynch
Gerald McAlinden (Resigned 4 March 2019)
Rachel Power
Brian Storan
David Barniville (Resigned 4 March 2019)
Michael Collins (Resigned 21 January 2019)
Simon Murphy (Resigned 21 January 2019)
Sharon Cunningham (Appointed 12 May 2019)
Jeananne McGovern (Appointed 12 May 2019)
Kiernan Falvey (Appointed 12 May 2019)

Secretary:

Anna Hickey

LEGAL STATUS OF THE COMPANY

Irish Rule of Law International is a company limited by guarantee not having a share capital. The company was registered with limited liability, without the addition of the word "Limited" to its name. Every member of the company undertakes, if necessary, on winding up during the time they are a member or within one financial year after they cease to be a member, to contribute to the assets of the company an amount not exceeding €1.

ACCOUNTING RECORDS

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Law Society of Ireland, Blackhall Place, Dublin 7.

DISCLOSURE OF INFORMATION TO AUDITORS

In the case of each of the persons who are directors at the time the directors' report and financial statements are approved:

- A) So far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- B) Each director has taken all steps that ought to have been taken by the director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

IRISH RULE OF LAW INTERNATIONAL

(a company limited by guarantee not having a share capital)

DIRECTORS' REPORT (CONTINUED)

AUDITORS

The auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, continue in office in accordance with Section 383(2) of the Companies Act 2014.

Approved by the Board and signed on its behalf by:

John Shaw
Director

Sharon Cunningham
Director

Date: 29 September 2020

IRISH RULE OF LAW INTERNATIONAL
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DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council* ("relevant financial reporting framework"). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
IRISH RULE OF LAW INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)**

Report on the audit of the financial statements

Opinion on the financial statements of Irish Rule of Law International (A Company Limited By Guarantee Not Having A Share Capital) (the 'company')

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of the deficit for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Statement of Income and Retained Earnings;
- the Balance Sheet;
- the Statement of Cash Flows; and
- the related notes 1 to 13, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council ("the relevant financial reporting framework").

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the "*Auditor's responsibilities for the audit of the financial statements*" section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, 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 ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company'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 directors are responsible for the other information. The other information comprises the information included in the Reports and Financial Statements for the financial year ended 31 December 2019, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
IRISH RULE OF LAW INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)**

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, and for such internal control as the directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 (Ireland) 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity (or where relevant, the group) to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
IRISH RULE OF LAW INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)**

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements and the directors' report has been prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Kevin Sheehan
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

30 September 2020

IRISH RULE OF LAW INTERNATIONAL
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STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

	<i>Notes</i>	2019 €	2018 €
INCOME	4	577,655	488,512
EXPENDITURE			
Programme expenditure	5	539,890	413,390
Administrative expenses		71,527	86,157
		611,417	499,547
DEFICIT FOR THE FINANCIAL YEAR BEFORE TAXATION	6	(33,762)	(11,035)
Taxation	7	-	-
DEFICIT FOR THE FINANCIAL YEAR AFTER TAXATION		(33,762)	(11,035)
Retained earnings at the beginning of the financial year		51,310	62,345
RETAINED EARNINGS AT THE END OF THE FINANCIAL YEAR		17,548	51,310

There are no recognised gains or losses other than as disclosed above. All income and expenditure derives from continuing activities.

IRISH RULE OF LAW INTERNATIONAL
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BALANCE SHEET
AS AT 31 DECEMBER 2019

	<i>Notes</i>	2019 €	2018 €
CURRENT ASSETS			
Debtors	8	31,399	81,921
Cash at bank and in hand		383,331	328,395
		<u>414,730</u>	<u>410,316</u>
CREDITORS: Amounts falling due within one year	9	(397,182)	(359,006)
NET ASSETS		<u>17,548</u>	<u>51,310</u>
FINANCED BY:			
Accumulated surplus		17,548	51,310
		<u>17,548</u>	<u>51,310</u>

The financial statements were approved and authorised for issue by the Board of Directors on 29 September 2020

and signed on its behalf by:

John Shaw
Director

Sharon Cunningham
Director

IRISH RULE OF LAW INTERNATIONAL
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STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

	<i>Notes</i>	2019 €	2018 €
Net cash flows from operating activities	<i>10</i>	54,936	9,929
Net increase in cash and cash equivalents		54,936	9,929
Cash and cash equivalents at beginning of financial year		328,395	318,466
Cash and cash equivalents at end of financial year		383,331	328,395

IRISH RULE OF LAW INTERNATIONAL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

The significant accounting policies adopted by the company in the preparation of its financial statements are as follows:

Basis of Preparation

The financial statements have been prepared in accordance with the Companies Act 2014 and FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Basis of Accounting

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

Income

Income includes contributions, grants and income from fundraising activities.

Income from contributions is recognised on an accruals basis. Income arising from the provision of intangible benefits or services are recognised at the fair value of the benefits or services provided.

Grant income received in advance of related expenditure is deferred and disclosed as deferred income in the balance sheet. Income from grants is recognised on an accruals basis and only when the directors are confident that confirmed grant money not collected at year end will be received.

Income from fundraising activities is recognised on a cash receipts basis.

Taxation

The company is exempt from taxation on income (excluding Value Added Tax) under Section 207 of the Taxes Consolidation Act, 1997.

Going concern

The financial statements are prepared on a going concern basis and further detail is included in note 2 of the financial statements.

Financial Instruments

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

IRISH RULE OF LAW INTERNATIONAL
(a company limited by guarantee not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES (CONTINUED)

Financial Instruments (Continued)

Financial assets and liabilities

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified at fair value through the Statement of Income and Retained Earnings, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2. GOING CONCERN

The financial statements have been prepared on a going concern basis. Since March 2020 and with the arrival of the Global pandemic (COVID-19) the organisation along with its staff and government bodies has worked tirelessly to ensure the safe continuity of client services insofar as possible. This pandemic has resulted in a number of uncertainties regarding its future income-generating capabilities as described above in the Director's Report (Risks and Uncertainties section). In particular, the Board recognises the organisation's dependence on statutory funding, fundraising and other grants in order to deliver its core services. At this time the Board have received no indications of a reduction in state funding.

The directors have considered the COVID-19 impact on the company. Given the company's main sources of income are currently from state sources and fundraising activities, there may be a possibility that the company's operation could be affected if its incoming resources are disrupted should the pandemic continue for an indefinite duration. The company had net current assets of €17,548 (2018: assets €51,310), including €383,331 (2018: €328,395) in cash at bank.

Management and the Board have reviewed the company's forecasts and projections, taking account of the anticipated impact and uncertainties of Covid 19 pandemic. While there can be no doubt that the pandemic will affect the ability of IRLI to raise funds the Board are confident that the costs of the organisation are covered by the funding secured for projects. Furthermore, should such funding not be available cost cutting would invariably have to take place to reflect the changed circumstances which the Board would oversee and review. The Board consider that the forecasts and projections, together with the reserves held, demonstrate that the Board has a reasonable expectation that the company has adequate resources to operate within the level of its current cash flows and reserves for the foreseeable future (at least twelve months from the date of approval of these financial statements).

Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Accordingly, these financial statements do not include any adjustments to the carrying amount and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

IRISH RULE OF LAW INTERNATIONAL
(a company limited by guarantee not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgements in applying the company's accounting policies

The following are the critical estimates that the directors have made in the process of applying the company's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

Revenue recognition is a critical judgement that the directors have made in the process of applying the company's accounting policies and it has the most significant effect on the amounts recognised in the financial statements. The directors leverage their past experience to make this judgement.

Going concern is also a critical judgement that the directors have made in the process of applying the company's accounting policies. Refer to note 2 for further details.

4. INCOME

Income is derived primarily from donations from the Law Society of Ireland and The Bar of Ireland, grants received from Irish Aid and Human Dignity Foundation as well as from other donations and fundraising activities:

	2019	2018
	€	€
Law Society/The Bar of Ireland contribution & services	70,682	62,682
Law Society/ The Bar of Northern Ireland contribution	5,842	5,712
Irish Aid grant income	401,229	343,733
Fundraising	45,257	44,949
Tanzania income	54,645	5,741
South Africa income	-	21,639
Kosovo income	-	3,356
Myanmar income	-	700
	577,655	488,512

IRISH RULE OF LAW INTERNATIONAL
(a company limited by guarantee not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

5. Programme expenditure	2019	2018
	€	€
Malawi programme	474,216	380,192
South Africa programme	9,508	21,676
Tanzania programme	56,166	5,741
Myanmar programme	-	700
Kosovo programme	-	5,081
	539,890	413,390

6. DEFICIT FOR THE FINANCIAL YEAR	2019	2018
	€	€
The deficit for the financial year is stated after charging:		
Directors' remuneration	-	-

There were 2 full time equivalent employees, the Executive Director and the Programme Coordinator/ Director of Programmes in the current financial year (2018: 3). Total salary and PRSI paid in respect of the employees amounted to €65,884(2018: €48,322).

7. TAXATION

There is no taxation charge due to the charitable status of the company.

8. DEBTORS: Amounts due within one year	2019	2018
	€	€
Prepayments	19,975	28,761
Accrued income	11,424	53,160
	31,399	81,921

9. CREDITORS: Amounts due within one year	2019	2018
	€	€
Creditors	16,485	4,108
Deferred income		
- Malawi (Irish Aid, EU Commission and Human Dignity Foundation)	258,102	235,045
- Tanzania (Irish Aid)	8,101	5,359
PAYE/PRSI	114,494	114,494
	397,182	359,006

IRISH RULE OF LAW INTERNATIONAL
(a company limited by guarantee not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

10. FINANCIAL INSTRUMENTS

The carrying value of the financial liabilities are summarised by the categories below:

	2019	2018
	€	€
Financial Liabilities		
<i>Measured at undiscounted amounts payable</i>		
Creditors (see note 9)	16,485	4,108
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**11. RECONCILIATION OF DEFICIT
TO CASH GENERATED BY OPERATIONS**

	2019	2018
	€	€
Deficit before taxation	(33,762)	(11,035)
Decrease/(increase) in debtors	50,522	(61,178)
Increase in creditors	38,176	82,142
NET CASHFLOWS FROM OPERATING ACTIVITIES	54,936	9,929
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12. RELATED PARTY TRANSACTIONS

The Law Society of Ireland and The Bar of Ireland jointly control the company.

During the financial year, the Law Society of Ireland donated €26,000 (2018: €26,000) to Irish Rule of Law International. During the financial year, The Bar of Ireland donated €18,000 in funding and €18,682 in benefits and services (2018: €18,000 in funding and €18,682 in benefits and services) to Irish Rule of Law International.

The total remuneration for key management personnel amounted to €65,884(2018: €48,322).

13. SUBSEQUENT EVENTS

Subsequent to the financial year end, Ireland has been impacted by the global COVID-19 virus pandemic. At the financial year end 31 December 2019 there were no impacts on the recognition and measurements of assets and liabilities as this pandemic impact was considered to be a non-adjusting event. The COVID-19 pandemic is a significant economic event and its effects are subject to unprecedented levels of uncertainty, with the full range of possible effects and outcomes currently unknown. It is not possible to reliably estimate the impact of COVID-19 on the financial position and results of Irish Rule of Law International for future periods as of the date of approval of financial statements.

There were no other subsequent events since the financial year end.