

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 2024

IRISH RULE OF LAW INTERNATIONAL
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REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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DIRECTORS AND OTHER INFORMATION

CURRENT DIRECTORS	John Shaw (Chair) Norville Connolly Eithne Lynch Kiernan Falvey Bernard Brady Maura McNally Michele O'Boyle Oisín O'Reilly (Appointed 02/12/24)
COMPANY SECRETARY	A and L Goodbody (Tamires Paulina Gatti)
EXECUTIVE DIRECTOR	Maria McCloskey
REGISTERED OFFICE	Law Society of Ireland Blackhall Place Dublin 7
BUSINESS ADDRESS	The Distillery Building 145-151 Church Street Dublin 7
INDEPENDENT AUDITOR	BDO Statutory Audit Firm Floor 3, Block 3 Miesian Plaza 50-58 Baggot Street Lower Dublin 2
SOLICITORS	A and L Goodbody Solicitors 3 Dublin Landings, N Wall Quay International Financial Services Centre
REGISTERED COMPANY NUMBER	477197
REGISTERED CHARITY NUMBER	CHY 18941

IRISH RULE OF LAW INTERNATIONAL
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DIRECTORS' REPORT

The directors present the annual report and the audited financial statements of the company for the financial year ended 31 December 2024.

PRINCIPAL ACTIVITY AND BUSINESS REVIEW

The company consider the company's constitution to be the governing document. The main objectives for which Irish Rule of Law International is established, as set out in the company's Constitution, 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

IRLI harnesses the expertise and knowledge within the Irish, Northern Irish and international legal community to provide *pro bono* legal support, advice and technical assistance to legal capacity and institute building in resource-restrained countries in order to promote justice, the rule of law, human rights and equality and overcome discrimination, marginalization, and exclusion.

KEY PROGRAMMES IN 2024

- **Malawi, Access to Justice Programme**

Our Malawi project's overall objective is to improve access to justice for adults and children in conflict the law. The project seeks to achieve this through a number of outcomes including improving conditions for those in conflict with the law and prison decongestion, and, through capacity building of key actors in the criminal justice chain. Between 1st November 2023 and 31st October 2024, the project, with funding from the Embassy of Ireland in Malawi, achieved a number of key milestones:

- **4 homicide camp courts** for suspects held at Lilongwe Prison and Young Offenders' Section at which 33 bail applications were filed resulting in **28 long stay murder suspects being granted bail**. (14 homicide camp courts and 66 magistrate camp courts held, with 570 released in the Central Region since 2020. 2,399 reached in Central Region since 2017).
- Murder suspect Mphatso Wiliams was released after spending **7 years on remand awaiting judgment**. (403 High Court bail applications conducted since start of the programme).
- **6 homicide camp courts held in the southern region** at Mulanje Prison, Bvumbwe Young Offenders Prison, Thyolo Prison, Chikwawa Prison and Nsanje Prison at which **49 long stay murder suspects** were granted bail and unconditional discharge.
- A very successful **Criminal Justice Reform Conference** was held in October 2024
- **14 magistrates camp courts were conducted in Blantyre** at Chichiri Prison at which **94 individuals were granted bail and 18 unconditionally released/discharged**.
- **3 magistrate trainings** covering 3 regions reaching round **65 magistrates**
- **96 cell visits** conducted for Jan-Sept 2024 in the Central West region to monitor compliance with the 48-hour rule and the number of children in detention. **72 children released further to cell visits**.
- **62 Police Trainers trained** at Training of Trainers of police prosecutors and investigators across 5 Police Training Centres.

- **120 Police Officers and 8 Social Welfare Officers trained across 5 Southern Region Stations** (Blantyre, Ndirande, Limbe, Chileka, and Soche) on child diversion and collaboration with social welfare.
- **21 police officers and 2 social welfare child protection workers** trained at Lingadzi Police Station on Child Diversion and the Proper Treatment of Child Suspects.
- **Strategic litigation case** filed with High Court of Malawi against the Attorney General of Malawi and Malawi Police Service relating to alleged **torture**.
- **A high level homicide working group (“HWG”)** with all the Heads of the High Court Criminal Divisions, The Registrar of the HC and Supreme Court, LAB, DPP was held in February 2024.
- **The first Regional HWG was held in Mzuzu** with all the relevant stakeholders in the criminal justice system
- Mwai Wosinthika - 18 and 19 took place this year, both enrolled **35 children**

In February 2024, Irish Rule of Law International took on the coordinator role of a 3-year programme, for which funds had successfully been secured from the EU, in partnership with Paralegal Advisory Service Institute (PASI) and Theatre for a Change (TfAC). The aim of the grant for year 1 was: Protecting and Promoting the Rights of Prisoners and Increasing Access to Justice in Malawi and it ran until January 2025. This programme seeks to support adults and children in conflict with the law in conflict with the law in the Central Region. It works with Prison Wardens and other institutional partners (Malawi Prison Service, Director of Public Prosecutions, Legal Aid Bureau, and the Judiciary). The reasons for the suffering of Malawi’s prisoners are varied and multifaceted; we have designed an ambitious project that employs a variety of methodologies to tackle these complex challenges.

Despite severe challenges experienced due to reasons beyond our control, our first year has largely been a great success, as is clear from the exceptional progress made by the project.

- **Tanzania, Institutional Partnership Building between members of the Irish, Northern Irish and Tanzanian Criminal Justice System.**

To date, IRLI has received four grants from IAT. The first grant was for an expert delegation from IRLI to visit Tanzania in late 2018 to assess what type of institutional support IRLI could provide to their Tanzanian counterparts. The second grant covered the period July 2019 to February 2020 and included a technical exchange whereby three members of the Tanzanian police force visited Ireland, a further scoping visit by the same expert IRLI delegation, and a needs assessment of the Tanzanian criminal justice institutions was completed. IAT then funded the first year of the pilot programme with local partners, Children's Dignity Forum (CDF) which concluded the third grant, in November 2021. The fourth grant of the programme, running from May 2022 to May 2023 focused on building and strengthening institutional partnerships between An Garda Síochána (AGS), the Police Service of Northern Ireland (PSNI), and Tanzania Police on the policing side, and the judiciaries of Ireland, Northern Ireland, and Tanzania on the judicial side.

The last year of the project has built on the strong institutional partnerships and the high-level exchanges between policing and judicial experts within all three jurisdictions. It has been successful in expanding the scope of engagement to deliver and scale-up capacity building training to justice actors at an operational level within the police and judiciary in Tanzania. A highlight has been the visit by the Chief Justice of Tanzania to Ireland (Dublin and Belfast), which saw engagement at the highest level and was timed to coincide with the Centenary Celebrations of the Foundation of the Irish Courts.

In September 2023, IRLI conducted its first monitoring visit within this project cycle to meet with counterparts from the police and judiciary as well as non-governmental actors. Most significant, was the activity around the launch of the Institute of Judicial Administration’s (IJA) Compendium of Child Sexual Abuse Cases, on 5th September 2023 in Dar es Salaam. The event garnered high level participation from judicial and criminal justice actors, and contributions from the Head of Development Co-Operation and Deputy Ambassador, Margaret Gaynor, and IRLI’s Director of Programmes, Sean McHale. The Chief Justice, Hon. Prof. Ibrahim Juma, highlighted the low use of DNA in sexual offence cases and called upon justice authorities to increase the use of this evidence in cases involving crimes against children, in sexual offence cases, and urged authorities to draw lessons from Ireland’s practices in this regard.

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DIRECTORS' REPORT (CONTINUED)

In January 2024, IRLI's second monitoring visit to Tanzania occurred from 3rd to 11th January, at the time when Ms Justice Aileen Donnelly (Supreme Court), Ms Justice Mary Rose Gearty (High Court), and HH Judge Geoffrey Miller KC (County Court, Northern Ireland) delivered a 3-day Training of Trainers course to judges and magistrates at the IJA in Lushoto. Seventeen judicial officers (6 male, 11 female), who are also trainers, were trained in a course about "Avoiding Re-traumatisation." The success of the training programme was reported within the evaluation responses summarised in the annex to the first six monthly report.

In May and June 2024, the newly trained judicial officers delivered the course within seven judicial zones of Tanzania. These were Arusha (including Moshi zone), Dar es Salaam (including Coastal Region), Mbeya, Morogoro, Mtwara, Mwanza, and Tanga. The sessions were conducted for three consecutive days. In Mwanza and Tanga the training events took place from 27th to 29th May, while the training events in the remaining five zones took place from 3rd to 5th June. The Institute of Judicial Administration was extremely pleased to report that the training programme aligns with strategic and policy frameworks currently guiding judicial and public service operations in the country. The Judiciary of Tanzania's Five-Year Strategic Plan (2020/2021 to 2024/2025) emphasizes improving public trust and stakeholder engagement under its third pillar. The training sessions also addressed key concerns highlighted in the Training Policy for the Tanzania Public Service of April 2013. The IJA reported that this policy underscores the lack of a unified approach to training within the public service, which has historically led to duplications and inefficiencies. It has indicated to IRLI that by integrating training initiatives across multiple judiciary regions, with a range of judicial actors, a coordinated effort has resulted to enhance the capacity and sensitivity of judicial officers. Furthermore, the training is a response to the identified needs within the Judiciary Training Policy of 2019. For a comprehensive overview, please see the IJA's report, entitled "A detailed report on the comprehensive training sessions on Avoiding Re-traumatisation, held across various regions in Tanzania from May 27th to June 5th 2024". This is annexed to this report.

During the IRLI monitoring visit by IRLI's Programme Manager, Anne-Marie Blaney, in January 2024, communications occurred between IRLI and the Office of the Chief Justice, with invitations for the Chief Justice issued by the Embassy of Ireland, and by IRLI to meet with the visiting Judges. While these meetings did not materialise, due to conflicting commitments, strategic relationships strengthened, leading to the Chief Justice of Tanzania along with a high-level judicial delegation visiting Ireland (Dublin and Belfast) in May 2024. The itinerary for that visit is annexed to this report.

On the policing side, the PSNI and AGS delivered capacity building training in the form of online and face to face training. There were several planning meetings with Tanzanian counterparts. The Irish police participated in a virtual half day training course, during which the video and slide presentations, prepared specifically as part of this programme, were delivered to 900 Tanzanian officers (approx. 35% male and 65% female) focused on foundational investigation skills. The course material was released to the officers, and the Tanzania side monitored completion of sets of Multiple-Choice Questions, assessing the top results to select police officers for the face-to-face training element of the programme. The third monitoring visit took place in July 2024 when Anne-Marie Blaney joined police experts from Ireland and Northern Ireland for the delivery of the face-to-face training of 90 Tanzania Police officers (35 male, 55 female) at Moshi Police Training Centre.

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DIRECTORS' REPORT (CONTINUED)

- **Zambia, Improving Access to Justice for Unrepresented Accused Persons and Financial Crimes.**

IRLI's work in Zambia, funded by the Irish Embassy in Lusaka, began with three scoping visits in late 2021 and in April and June 2022 (the first and last of which were self-funded by IRLI) to consider possible areas of collaboration with justice sector actors under the overarching umbrella of Access to Justice. As a result of the extensive consultation with actors on the ground in Zambia, two areas of intervention were identified, namely the

- i) prosecution and adjudication of financial crimes, and
- ii) access to justice for unrepresented accused persons in Zambia's prisons through exploration of a Camp Courts model for Zambia.

The first six months of the 2023/2024 programme built on the strong foundations laid during the initial Access to Justice in Zambia programme, which ran from October 2022 to July 2023. In that period, the programme continued to focus on the two key areas of economic and financial crimes and on Mobile Courts (previously referred to as 'Camp Courts', based on the terminology used in Malawi). Progress in relation to the establishment of a Criminal Assets Bureau (CAB)-type institution for Zambia was particularly positive following the visit of the Director of Public Prosecutions to Ireland in June 2023, with a week-long retreat – under the auspices of the Framework for Inter-Agency Coordination – held in September 2023 to draft legislation for this body, which benefitted greatly from the provision of Irish expertise and the presence of Frank Cassidy (former Bureau Legal Officer for CAB) and Norville Connolly (IRLI). In addition, the links between the Zambian judiciary and the judiciaries of Ireland and Northern Ireland were significantly strengthened through the November 2023 visit by a Zambian judicial delegation led by the Chief Justice, the Hon. Dr Mumba Malila. Moreover, a milestone for the implementation of the Mobile Courts initiative was reached in January 2024 with the signing of the Memorandum of Understanding (MoU) by the four relevant justice institutions – the judiciary, National Prosecution Authority (NPA), Legal Aid Board (LAB), and Zambia Correctional Service (ZCS) – and IRLI at a public event that garnered noteworthy media coverage. Finally, the provision of knowledge sharing and capacity building between Ireland and Zambia has continued with officers of the Anti-Corruption Commission (ACC) and Drugs Enforcement Commission (DEC) participating in the Criminal Assets Bureau (CAB) course, an officer of the ACC completing the Garda National Economic Crime Bureau (GNECB) specialist fraud course, and preliminary work on the University of Limerick and University of Zambia collaboration for the provision of a bespoke training programme for Zambian officials continuing.

Positive progress continued in the latter part of the programme, which was extended from the original programme timeframe by one month so as to conclude on 30 September 2024. The programme was subject to several modifications to reflect changes on the ground and further opportunities to realise the overarching aims of the programme. Most notably these related to the changed methodology for operation of the Mobile Courts initiative with the inclusion of two local NGOs for delivery of an expanded (in scope and geographical reach) pilot scheme, as well as the addition of activities in support of the National Prosecution Authority (NPA)'s Gender Based Crimes Department (GBCD). Two representatives each from the two NGOs identified as suitable partners for the pilot scheme – UP Zambia and the Prisoners Future Foundation (PFF) – were brought to Malawi to see the Malawian Camp Courts system in action. This prepared them for the development of a project proposal to enable them to become the implementers of the future Mobile Courts pilot scheme. Staff from the NPA's GBCD travelled to Dublin and Belfast to observe institutional practices in the areas of sexual and gender-based crimes and youth justice. The visit brought to life the information exchange already undertaken (outside of the Embassy-funded programme but arising from earlier programme engagements between Irish and Zambian actors), which had assisted the GBCD in their organisational reform efforts. A visit at the same time by the Head of the NPA's Asset Forfeiture Department supported the programme's aims relating to economic and financial crimes as it focused on the Criminal Assets Bureau and the training course for Zambian officials. The programme period concluded on a high-note with the involvement of four Irish experts speaking at the National Prosecutors' Conference on the topics of economic and financial crimes and criminal assets, and on sexual and gender-based violence and youth

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DIRECTORS' REPORT (CONTINUED)

justice. The conference was followed by two, one-day training events for prosecutors on the topics of financial crimes and gender-based crimes & juvenile justice, respectively.

The ongoing success of programme activities is reflective of the strong, continuing partnerships with Zambian justice sector institutions and actors. These partnerships stand IRLI and the programme in good stead for progress going forwards. Similarly, the strong partnerships with Irish and Malawian institutions and experts have been key to the sustained success of the programme. Moreover, the linkages forged between Irish and Zambian experts were continued outside the parameters of the original programme through the advice and knowledge exchange between the NPA's GBCD and the Public Prosecution Service of Northern Ireland to the extent that this cooperation has been brought within the amended programme and will continue in 2024/25. IRLI has worked hard to foster solid relationships with, for example, the leadership of CAB and the Garda National Economic Crime Bureau. IRLI's ability to convene this and other Irish expertise and justice sector representation, together with our collaborative and cooperative approach with Zambian counterparts, is a key strength that has enabled delivery of the programme to date and will remain a key strength going forward.

Afghanistan Appeal, Assisting 10 Afghan Women Judges and their Families Resettle in Ireland

In 2023, IRLI continued its work on the Afghanistan appeal, an initiative that sought to provide support to Afghan women judges who fled following the take-over of Afghanistan by the Taliban in 2021. The project achieved a number of milestones in 2023 and 2024, which included securing sustainable housing for the judges as well as educational and professional support.

• Ukraine: Adjudicating International Crimes, and capacity-building on transitional justice

The European Union Advisory Mission Ukraine (EUAM), utilising generous funding of the United Kingdom (UK) Foreign, Commonwealth, and Development Office (FCDO) and the Organising Committee of the World Bar Conference (WBC), organised a study trip to the UK and Ireland between 18 and 25 May 2024. This trip was facilitated by Irish Rule of Law International (IRLI), an all-Ireland, rule of law charity.

The study visit was based on the express request of the Ukrainian Office of the Prosecutor General (OPG) to EUAM to assist in the area of open-source intelligence (OSINT) and in particular the Single Point of Contact (SPoC) system. IRLI assisted with logistics and facilitation of certain aspects of the visit. It was also agreed that WBC and FCDO would send their funding contribution to IRLI to be managed and utilised there for the purposes of the project. The study trip took in visits in London, Dublin and Belfast. The OPG delegation was grateful for the opportunity to engage with the various actors and to build understanding particularly as regards accessing OSINT and how the SPoC system works. Following the study visit, the OPG plans to move forward as quickly as possible in setting up and rolling out their own SPoC system and intends to engage with EUAM and the UK authorities on this.

IRLI also provided coordination, planning and logistical support to the EUAM in organising a study visit by a delegation of Ukrainian Judges to Dublin and Belfast in January 2025 which will be reported in the next set of accounts.

South Africa

IRLI supported the planning, organisation and delivery of an online commercial drafting course, in partnership with Cliff Decker, Matheson and the Law Society of South Africa. IRLI's commercial law training course, in conjunction with the Law Society of South Africa will resume in 2025.

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DIRECTORS' REPORT (CONTINUED)

FUTURE DEVELOPMENTS

The directors have no plans to significantly change the principal activities of the company in the coming year. There are plans to undertake a strategic review and planning process during 2025 to chart a path for the following five year period. At present, programmes remain funding dependent. The following programmes are those for which funding for 2025 has been already secured or funding efforts are planned for:

The Access to Justice Programme in Malawi: In November 2024, Malawi started year 4 of its five year programme. IRLI, alongside implementing partners PASI and TFAC, were also successful in their application to the EU for three-year funding, which began in February 2024, year one of which is reported above.

The Access to Justice Programme in Zambia: IRLI are expected to commence year 4 of the programme in August 2025.

The Institutional Linkages Programme in Tanzania: IRLI are expected to commence year 4 of the programme in July 2025.

The Commercial Law Training Programme in South Africa: The annual commercial law training is expected to commence in March 2025.

International Pro Bono

- Pro-Bono pledge
 - IRLI continues to receive support from our partner law firms: Matheson, A&L Goodbody; DLA Piper; Dechert: Maples; Philip Lee and Whitney Moore.

COMPLIANCE

Irish Rule of Law International complies with the Dóchas Code of Conduct on Images and Messages. Irish Rule of Law International is a member of Dóchas which it joined in 2020. Irish Rule of Law International adopts the Dóchas and Corporate Governance Association of Irelands Irish Development NGO Code of Corporate Governance. Irish Rule of Law is also in the process of complying with the Charities Governance Code which came into effect in January 2021. As with every charity particularly small charities like IRLI this is an ongoing project.

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DIRECTORS' REPORT (CONTINUED)

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 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, IRLI Executive Director and IRLI Director of Programmes, and it is in light to official programme documents and other requests by IRLI Board. The executive staff also develop programme specific Monitoring Frameworks in discussion with individual donors. These are evaluated either at the end of the Training Programme or periodically, in the case of ongoing, multiannual programmes such the Malawi, Tanzania and South African programmes.

The company is overseen by 7 directors, there is also a corporate governance sub-committee, a finance sub-committee, a fundraising sub-committee and the trustees who oversee the Board and attend the Annual General Meeting of IRLI. Directors receive an induction pack and meet the chairperson of the board and the executive director of IRLI. Remuneration is set based on budget available and the funding in projects. The Board oversee the costs of the salaries which are reported in cashflow documents at every Board Meeting.

PROFIT AND RESERVES

The result for the financial year and accumulated reserves are set out on pages 14 and 15 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.

RESERVES POLICY

Our available reserves at year-end were €640,572 (2023: €490,650). The Board have set the required level of reserves at 3 to 6 months of expenditure. These funds are held to ensure that the company can continue with its objectives.

EVENTS SINCE THE FINANCIAL YEAR END

The feedback of donors and stakeholders are such that the executive team are very positive on the future prospects of IRLI given Ireland's increasing activity in the rule of law and international development fields. As the only wholly common law country in the European Union and the fact that Ireland and Northern Ireland form the bridge between the EU and UK make the position of IRLI unique.

There were other subsequent events since the financial year end including:

- (i) Funding secured for the second year via the voluntary contributions across Ireland who opted in to contribute 25 euros per solicitor on renewing their practising certificates.
- (ii) Irish Aid funding for IRLI HQ operations increased since the financial year end.

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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)
Norville Connolly
Eithne Lynch
Kiernan Falvey
Bernard Brady
Maura McNally
Michele O'Boyle
Oisín O'Reilly

Secretary:

A and L Goodbody

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 that director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- B) That 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.

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DIRECTORS' REPORT (CONTINUED)

AUDITORS

BDO have expressed their willingness to continue in accordance with the provisions of Section 383(2) of the Companies Act 2014.

Approved by the Board and signed on its behalf by:



John Shaw
Director



Kieran Falvey
Director

Date: 31st October 2025

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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 GUARNATEE NOT HAVING A SHARE CAPITAL)**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Irish Rule of Law International (the 'Company') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102, 'the Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2024 and of the result for the financial year then ended; and
- have been properly prepared in accordance with the Financial Reporting Standard 102, 'the Financial Reporting Standard applicable in the UK and Republic of Ireland' and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statement 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.

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 GUARNATEE NOT HAVING A SHARE CAPITAL)**

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:

- In our opinion the information given in the directors' report is consistent with the financial statements; and
- In our opinion, the directors' report has been prepared in accordance with the Companies Act 2014 and applicable legal requirements.

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, and the financial statements are in agreement with the accounting records.

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.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective Responsibilities

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.

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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)**

Auditor's responsibilities for the audit of the financial statements (continued)

- 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.

The purpose of our audit work and to whom we owe our responsibilities

Our 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.



Stewart Dunne
For and on behalf of
BDO
Statutory Audit Firm

Date: 31st October 2025

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

	<i>Notes</i>	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Total 2023
		€	€	€	€
INCOME FROM					
Donations and Legacies	4	1,540,930	289,448	1,830,378	2,229,090
TOTAL INCOME		1,540,930	289,448	1,830,378	2,229,090
EXPENDITURE ON:					
Charitable activities	5	(1,450,228)	(139,526)	(1,589,754)	(1,305,100)
TOTAL EXPENDITURE		(1,450,228)	(139,526)	(1,589,754)	(1,305,100)
NET SURPLUS		90,702	149,922	240,624	923,990
FUND BALANCES AT START OF FINANCIAL YEAR	10	1,026,999	490,650	1,517,649	593,659
FUND BALANCES AT END OF FINANCIAL YEAR	10	1,112,772	645,501	1,758,273	1,517,649

All activities relate to continuing activities.

There are no recognised gains or losses other than as disclosed above.

The notes on page 17 to 24 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 €	2023 €
CURRENT ASSETS			
Fixed assets	7	15,030	16,079
		15,030	16,079
Debtors	8	29,084	-
Cash at bank and in hand	9	1,835,613	1,627,674
		1,864,697	1,627,674
CREDITORS: Amounts falling due within one year	10	(121,454)	(126,104)
NET CURRENT ASSETS		1,743,243	1,501,570
NET ASSETS		1,758,273	1,517,649
Funds:			
Restricted Funds	11	1,112,772	1,026,999
Unrestricted Funds	11	645,501	490,650
		1,758,273	1,517,649

The financial statements were approved and authorised for issue by the Board of Directors on 31st October 2025 and signed on its behalf by:



John Shaw
Director



Kieran Falvey
Director

The notes on page 17 to 24 form part of these financial statements.

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

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

	2024	2023
	€	€
Cash flows from operating activities		
Surplus for the year	240,624	923,990
Adjustment for:		
Depreciation	5,594	2,719
(Increase)/Decrease in debtors	(29,084)	-
Increase/(Decrease) in Creditors	(4,649)	(632,273)
Net cash inflow from operating activities	<u>212,485</u>	<u>294,436</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(4,545)	(14,693)
Net cash inflow from Investing activities	(4,545)	(14,693)
Net increase in cash and cash equivalents	207,940	279,743
Cash and cash equivalents at beginning of financial year	<u>1,627,674</u>	<u>1,347,931</u>
Cash and cash equivalents at end of financial year	<u>1,835,614</u>	<u>1,627,674</u>

The notes on page 17 to 24 form part of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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 with reference to the recommendations of the revised Statement of Recommended Practice (SORP) Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS 102). The financial statements are prepared in accordance with the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies. See note 3. The company is a public benefit entity.

The following accounting policies have been applied:

Restricted Funds

Restricted funds are those which can only be used for particular purposes specified by the donor or grant maker.

Unrestricted Funds

Unrestricted funds are those which are expendable at the discretion of the company in furtherance of the objects of the company.

Income

All incoming resources are included in the Statement of Financial Activities when the company is entitled to the income and the amount can be measured with reasonable accuracy and is probable.

Income includes contributions, grants and income from fundraising activities.

Income from contributions is recognised on an accruals basis.

Grant income is recognised in full once entitlement, certainty and measurement are met.

This represents a change in accounting policy on transition to SORP 2019 where grant income received in advance of the related expenditure was deferred and disclosed as deferred income in the balance sheet. Income from grants is now recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably. The use of the 'accrual model' option (section 24 of FRS 102) for the recognition of income from government grants is not permitted by this SORP. The impact of this change in accounting policy has been disclosed in note 13.

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

Income from donated services/benefit in kind is included in the financial statements when the benefit is received at the value of the gift to the company. The value of the gift to the company is the amount that the company would pay in the open market for an alternative service that would provide benefit to the company equivalent to the donated item.

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 2024

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred and is recorded as part of the expenditure to which it relates. Expenditure on charitable activities are those costs incurred by the charity in the delivery of its services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Where costs cannot be directly attributed, they have been allocated in proportion to estimated benefits received.

Reserves Policy

Unrestricted reserves indicate the resources on which the company can draw upon to continue its work in the event of a downturn in income. The Board of Directors agreed the minimum reserves level should be three to six months of total expenditure.

Tangible Fixed Assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Computer equipment – 33%
Motor Vehicle- 20%
Office Equipment – 20%

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at the transaction price.

Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Taxation

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

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.

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.

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 2024

Financial assets and liabilities (continued)

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. 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 statutory funding.

The company had net current assets of €1,743,243 including €1,835,613 in cash at bank.

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). Indeed, donors both on the island of Ireland and further afield have indicated a willingness to consider further projects given the importance and effect of the work of IRLI.

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.

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.

The directors do not consider there to be any significant judgements in these financial statements.

IRISH RULE OF LAW INTERNATIONAL
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

4. Donations

	Restricted Funds 2024 €	Unrestricted Funds 2024 €	Total 2024 €	Total 2023 €
Law Society & Bar of Ireland	-	52,000	52,000	52,420
Law Society Practising Certs	-	216,160	216,160	216,034
Law Society & Bar of Northern Ireland	-	11,578	11,578	11,461
Embassy of Ireland - Malawi	614,226	-	614,226	1,158,333
Embassy of Ireland - Tanzania	200,000	-	200,000	291,667
Embassy of Ireland - Zambia	200,000	-	200,000	266,667
Irish Aid	150,000	-	150,000	193,750
Fundraising	-	9,710	9,710	-
IA Funding	110,256	-	110,256	-
Donation in Kind	-	-	-	3,928
Afghan Appeal	6,000	-	6,000	16,651
EU Funding for Malawi	229,270	-	229,270	-
Corporate Sponsorship	15,000	-	15,000	8,210
Ukraine	16,178	-	16,178	9,970
Total Donations	1,540,930	289,448	1,830,378	2,229,091

Irish Aid Grant Income:

	2024 €
The Embassy of Ireland	1,014,226
Irish Aid, Department of Foreign Affairs & Trade	150,000
Total	1,164,226

Donations in Kind relate to accounting services received, hosting of Board meetings and accommodation for office accommodation at the Distillery Building.

5. Expenditure on Charitable Activities

	Restricted/ Direct Costs 2024 €	Unrestricted/ Head Office Costs 2024 €	Total 2024 €	Total 2023 €
Malawi programme	647,429	-	647,429	654,179
Tanzania programme	192,928	-	192,928	178,221
Afghan Appeal	35,173	-	35,173	68,535
Afghan Education	-	-	-	116,364
Pro Bono/Private Donor	-	7,293	7,293	-
EU/IA Funding	281,916	-	281,916	-
HQ	-	132,234	132,234	-
Irish aid	118,050	-	118,050	114,189
Zambia	161,401	-	161,401	162,680
Ukraine	13,330	-	13,330	8,467
	1,450,227	139,527	1,589,754	1,302,635

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 2024

6. Employee Costs

(a) Number of employees	2024	2023
	No.	No.
Average number of people employed (full-time and part-time)	17	17
	<u>17</u>	<u>17</u>
(b) Total Staff Costs	2024	2023
	€	€
Wages & salaries	629,905	477,417
Social welfare costs	9,142	93,417
Pension costs	24,140	20,081
	<u>663,187</u>	<u>590,915</u>
(c) Senior staff remuneration	2024	2023
	No.	No.
The number of staff earning salaries over €60,000 is:	2	1
(d) Key management remuneration	2024	2023
	€	€
Total	152,417	202,090

None of the directors received remuneration for their services in 2024 or 2023, nor did they incur any expenses in either year.

IRISH RULE OF LAW INTERNATIONAL
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

7. Fixed assets

Cost	Computer Equip	Motor Vehicles	Office Equipment	Total
Balance 1st January 2024	6,497	13,868	-	20,365
Additions	3,821	-	723	4,545
Disposals	-	-	-	-
Revaluations	-	-	-	-
Balance 31 December 2024	<u>10,318</u>	<u>13,868</u>	<u>723</u>	<u>24,909</u>

Depreciation	Computer Equip	Motor Vehicles	Office Equipment	Total
Balance 1st January 2024	3,073	1,213	-	4,285
Charge for year	2,728	2,774	93	5,594
Eliminated on Disposals	-	-	-	-
Write-back on Revaluation	-	-	-	-
Balance 31 December 2024	<u>5,800</u>	<u>3,986</u>	<u>93</u>	<u>9,879</u>

NBV 31 December 2024	<u>4,518</u>	<u>9,881</u>	<u>631</u>	<u>15,030</u>
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NBV 31st December 2023	<u>3,425</u>	<u>12,655</u>	-	<u>16,080</u>
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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 2024

8. Debtors (amounts falling due within one financial year)

	2024	2023
	€	€
Prepayments	29,084	-
	<u>29,084</u>	<u>-</u>

9. Cash & Cash Equivalents

	2024	2023
	€	€
Cash and cash equivalents	1,835,613	1,627,674
	<u>1,835,613</u>	<u>1,627,674</u>

10. Creditors (amounts falling due within one financial year)

	2024	2023
	€	€
Wages Payable	11,454	-
Accruals	2,466	21,758
PAYE/PRSI	107,534	104,397
	<u>121,454</u>	<u>126,155</u>

11. Funds

Movement in Funds

	At start of year 2024 €	Incoming Resources 2024 €	Outgoing Resources 2024 €	At end of year 2024 €
Restricted Funds	1,026,999	1,540,930	(1,450,228)	1,112,772
Unrestricted Funds	490,650	289,448	(139,526)	645,501
Total	<u>1,517,649</u>	<u>1,830,378</u>	<u>(1,589,754)</u>	<u>1,758,273</u>

Movement in prior year

	At start of year 2023 €	Incoming Resource 2023 €	Outgoing Resource 2023 €	At end of year 2023 €
Restricted Funds	190,009	1,937,038	(1,100,047)	1,026,999
Unrestricted Funds	403,650	292,052	(205,053)	490,650
Total	<u>593,659</u>	<u>2,229,091</u>	<u>(1,305,100)</u>	<u>1,517,649</u>

IRISH RULE OF LAW INTERNATIONAL
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

12. TAXATION

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

13. 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 €250,160 (2023: €252,502) to Irish Rule of Law International. They also provided accountancy and hosting of board meeting services free of charge.

During the financial year, The Bar of Ireland donated €18,000 (2023: €18,000) to Irish Rule of Law International. They also provided office accommodation at the Distillery free of charge. The value of the donation in kind is €18,000 (2023: €18,000).

14. LOBBYING AND POLITICAL DONATIONS

The Charity did not make any political donations during 2024 (2023 – Nil), and as a result, no disclosures are required under the Electoral Act, 1997. As required under the Regulation of Lobbying Act 2015, the Charity records all lobbying activity and communications with Designated Public Officials (DPO's). The Charity has made the returns and submissions required by the Act.

15. PUBLIC BENEFIT

The company is a registered charity and constituted as a Public Benefit Entity.

16. CONTROLLING PARTY

The Directors of the Company/ Trustees of the Charity are the controlling parties of the company.

17. EXEMPTION FROM DISCLOSURE

The charity has availed of no exemptions, and it has disclosed all relevant information.

18. FUNDS HELD AS CUSTODIAN ON BEHALF OF OTHERS

The charity does not hold any funds or other assets by way of a custodian arrangement.

19. SUBSEQUENT EVENTS

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