

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 2016



**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 2016**

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**IRISH RULE OF LAW INTERNATIONAL**  
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**DIRECTORS AND OTHER INFORMATION**

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**DIRECTORS**

David Barniville  
John Shaw  
Michael Collins  
Michael Irvine  
Mary Keane  
Simon Murphy  
Cillian MacDomhnaill  
Rachel Power  
Anna Hickey  
Eithne Lynch  
Noel Lourdes  
Brian Storan  
Mary Jennings

**COMPANY SECRETARY**

Anna Hickey

**EXECUTIVE DIRECTOR**

Vanina Trojan

**REGISTERED OFFICE**

Law Society of Ireland  
Blackhall Place  
Dublin 7

**BUSINESS ADDRESS**

The Distillery Building  
145-151 Church Street  
Dublin 7

**INDEPENDENT AUDITOR**

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

**SOLICITORS**

O'Connell Brennan, Solicitors  
Armitage House  
Hatch Street  
Dublin 2

**REGISTERED COMPANY NUMBER**

477197

**REGISTERED CHARITY NUMBER**

CHY 18941

**IRISH RULE OF LAW INTERNATIONAL**  
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**DIRECTORS' REPORT**

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The directors present the annual report and the audited financial statements of the company for the financial year ended 31 December 2016.

**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, 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.
- (ii) The promotion of trade, economic and social development.
- (iii) The advancement and provision of education.
- (iv) To promote learning, knowledge and understanding of the Rule 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, in particular in the developing world.

**OUR MISSION**

Irish Rule of Law International seeks to harness the skills of Irish lawyers in using the law as a means of strengthening good governance and the promotion of sustainable development.

**KEY PROGRAMMES IN 2016**

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

In early 2016, IRLI carried out an evaluation of the preceding 4 years of the Programme through a survey of 60 participants from the years 2012 to 2015. The findings of this survey revealed that while the Programme had been beneficial in expanding the knowledge and confidence of participants, barriers to entering the commercial law market were still hindering the expansion of the participants' practices. Participants indicated that training on Marketing and Practice Management was needed to attract commercial clients. To address this gap and to formally close the Programme, in November 2016 IRLI submitted a proposal to Irish Aid to undertake a Post-graduate Conference in early 2017 targeting 25 previous participants to provide training on marketing issues, as well as to ensure cross learning and networking among participants, business and other relevant institutions/ stakeholders. The proposal was successful and the Conference is expected to take place in 2017.

- **Malawi, Access to Justice Programme**

During 2016, IRLI continued to expand through strengthened relationships with key stakeholders in the criminal justice system. The numbers of programme staff on the ground reached 6, the largest team so far, with one lawyer dedicated to each targeted institution, along with a Programme Officer focusing on community-based interventions and general programme support, and a Programme Manager overseeing implementation of the programme.

Key Programme Achievements in 2016:

- Child Justice, Human Rights and Diversion Training was provided to police officers from across Lilongwe District, with concerted efforts made to target officers working in small outer-urban and rural postings. Over 250 officers received training, with visits carried out to follow up with officers and measure retention of knowledge.

**IRISH RULE OF LAW INTERNATIONAL**  
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**DIRECTORS' REPORT (CONTINUED)**

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**KEY PROGRAMMES IN 2016 (CONTINUED)**

- The same training was conducted in Districts outside of Lilongwe (Kasungu and Dedza) in an expanded format, reaching 175 officers. Follow ups were conducted in all locations.
- Community Sensitisation meetings were held in Chadza, Tsobango, Kalumbo. The meetings focused on the rights of the accused person and involved local police, magistrates and paralegals. Over 300 people attended each meeting.
- 3 diversion programmes were completed, with approximately 60 children benefiting from the 12 week life skills programme.
- IRLI identified 52 cases where the accused had been wrongly sentenced. All cases were re-heard by the court, resulting in a reduction in sentence or a release of the prisoner in all 52 cases.
- 12 child homicide remandees were granted bail after a High Court Camp Court hearing at the youth prison, with the Judge declaring that all remandees should be released.
- 4 two day workshops were provided to Magistrates, with Senior Counsel from the Irish Bar travelling to facilitate the workshop on sentencing.
- 8 workshops were provided for advocates and paralegals from the Legal Aid Bureau and the Office of the Director of Public Prosecutions.

- **Myanmar, Legal Ethics and Clinical Legal Education Training**

In February 2016, a delegation of 8 members, both solicitors and trainees, travelled to Myanmar to support training programmes at Law Schools and Law Centres as well as to contribute to the organisation of a National Mock Trial Event - a practical learning experience for both law students and teachers which gives them the opportunity to improve their legal skills and their understanding of values and professional ethics. The Irish delegation supported a revision workshop going over the rules of evidence, opening and closing statements, chief examination, cross examination and etiquette of a court room. A total of 80 individuals were reached by the Mock Trial Event. Following this event, two Irish solicitors facilitated a workshop in the Mawlamyaing Justice Centre on the Ethical Practice of Client Centered Lawyering. Three members of the Irish Delegation travelled to Mandalay to provide a workshop aimed at improving the skills of legal education teachers who travel to rural communities and teach residents about issues affecting their communities. A total of 40 individuals were reached by these training workshops.

- **Tanzania, Judicial Training on the Arbitration and International Mediation**

A workshop on Arbitration Law and Practice was held in Arusha in Tanzania from the 18<sup>th</sup> to the 21<sup>st</sup> of January 2016. The workshop was delivered through a combination of lectures, tutorials, practical exercises and case studies. The training was delivered by 5 Irish delegates between solicitors, barristers and academics together with 6 Tanzanian speakers including Justices Rutakangwa, Twaib and Makaramba and one speaker from the Tanzania Arbitration Association, Tanzania Law Reform Commission and the Tanganyika Law Society. There were 20 Tanzanian participants comprising members of the Tanzanian Judiciary, members of the Tanzania Law Reform Commission and members of the Tanzania Institute for Arbitrators.

- **Zambia, Training Programme targeting Zambian Judicial Research Advocates**

In May 2016, a training programme was carried out in Zambia to assist the Zambian Judiciary by building the capacity of Judicial Research Advocates on Ethics and Code of Conduct, Legal Research Skills, and Judgment Writing Skills. IRLI developed a one-week Training Programme which was delivered to 33 Advocates in Livingstone by a group of 4 Irish volunteer legal experts. The Training Programme benefited greatly from the involvement of a number of members of the Zambian Judiciary, including the Deputy Chief Justice Mr. Justice Marvin Sitwala Mwanamwambwa and Mrs. Justice Muyovwe, Supreme Court Judge. Seamus O'Grady, the Irish Ambassador to Zambia, attended one of the sessions of the training and expressed an interest in collaborating in the future rule of law projects and capacity building programmes.

**IRISH RULE OF LAW INTERNATIONAL**  
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**DIRECTORS' REPORT (CONTINUED)**

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**FUTURE DEVELOPMENTS**

The directors have no plans to significantly change the principal activities of the company in the future. However, future programmes remains funding dependent. The following programmes are those for which funding for 2017 has been already secured or funding efforts are planned for:

**Malawi:** Funding secured up until 2021 through a 5 year grant of roughly €200,000 per year supported by Irish Aid (2016-2021), the final year of the Human Dignity Foundation grant (2014-2017) and a recently awarded 3 year grant by the EU Delegation in Malawi (2017-2019).

- **South Africa:** Funding for a Post-graduate Conference on Commercial and Company law was secured in November 2016.
- **Myanmar:** Funding has been sought through an application to the Civil Society Funds of Irish Aid submitted in December 2016.
- **Zambia:** Funding may be available due to an underspend in the 2016 programme.
- **Tanzania:** Funding for this project is not available, however the Irish Embassy in Tanzania has stated their interest in receiving further request of funding for this activity.

In 2016, a two year Traineeship Placement and Sponsorship Agreement was signed by IRLI and Matheson, Solicitors. Matheson is committed to provide an annual financial contribution. In return, two Matheson's trainees will have the opportunity to take part to an IRLI Programme.

**COMPLIANCE**

Irish Rule of Law International complies with the Dochas Code of Conduct on Images and Messages and Comhlamh's Volunteer Charter including the Volunteer Code of Good Practice. Irish Rule of Law International adopts the Dochas and Corporate Governance Association of Ireland's Irish Development NGO Code of Corporate Governance.

**RISKS AND UNCERTAINTIES**

Various projects undertaken by the company are grant aided by Irish Aid and other donors and the continuation of these projects is contingent on on-going receipt of such grants.

**MONITORING AND EVALUATION**

On-going Programme monitoring is undertaken by IRLI executive staff based on official programme documents. In 2016, IRLI contracted a consultant to develop a comprehensive Monitoring Framework for the Malawi programme and determine baseline date to accurately measure achievements in the future. This work will feed into an HDF end of the grant evaluation that is expected to be carried out in the second half of 2017. The executive staff also develops programme specific Monitoring Frameworks in discussion with individual donors. In addition, the Board and the executive staff regularly visit the overseas projects. During 2016, the Board carried out monitoring visits to IRLI projects in Malawi and Tanzania.

**PROFIT AND RESERVES**

The result for the financial year and accumulated reserves are set out on pages 11 and 12 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.

**EVENTS SINCE THE FINANCIAL YEAR END**

No financial events are of note since the financial year end.

**IRISH RULE OF LAW INTERNATIONAL  
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**DIRECTORS' REPORT (CONTINUED)**

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**DIRECTORS AND SECRETARY**

The directors, who served at any time during the financial year except as noted, were as follows:

**Directors:**

David Barniville  
John Shaw  
Michael Collins  
Michael Irvine  
Mary Keane  
Simon Murphy  
Cillian MacDomhnaill  
Rachel Power  
Anna Hickey  
Eithne Lynch  
Noel Lourdes  
Brian Storan  
Mary Jennings

Mary Jennings was appointed director on 27/10/2016.

Simon Murphy resigned as an alternate director and was appointed director on 27/01/2016.

**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**  
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**DIRECTORS' REPORT (CONTINUED)**

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**AUDITORS**

The auditors, Deloitte, 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:

\_\_\_\_\_  
David Barniville,  
Director

\_\_\_\_\_  
Cillian Mac Domhnaill  
Director

Date: \_\_\_\_\_

**IRISH RULE OF LAW INTERNATIONAL**  
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**DIRECTORS' RESPONSIBILITIES STATEMENT**

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

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* ("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 surplus or deficit 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 AUDITORS' REPORT TO THE MEMBERS OF  
IRISH RULE OF LAW INTERNATIONAL  
(a company limited by guarantee not having a share capital)**

We have audited the financial statements of Irish Rule of Law International for the financial year ended 31 December 2016 which comprise the Statement of Income and Retained Earnings, the Balance Sheet, the Statement of Cash Flows and the related notes 1 to 11. 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 ("relevant financial reporting framework").

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 auditors' 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.

**Respective responsibilities of directors and auditors**

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. Our responsibility is to audit and express an opinion on the financial statements in accordance with the Companies Act 2014 and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Reports and Financial Statements for the financial year ended 31 December 2016 to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

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 2016 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.

**Matters on which we are required to report by the Companies Act 2014**

- 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.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
IRISH RULE OF LAW INTERNATIONAL  
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**Matters on which we are required to report by exception**

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.

For and on behalf of Deloitte  
Chartered Accountants and Statutory Audit Firm  
Dublin

Date:

DRAFT

**IRISH RULE OF LAW INTERNATIONAL**  
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**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

	<i>Notes</i>	<b>2016</b> <b>€</b>	2015 €
<b>INCOME</b>	3	<b>301,470</b>	305,703
<b>EXPENDITURE</b>			
Programme expenditure	4	<b>330,428</b>	200,572
Administrative expenses		<b>63,121</b>	60,703
		<b>393,549</b>	261,275
<b>(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR BEFORE TAXATION</b>	5	<b>(92,079)</b>	44,428
Taxation	6	-	-
<b>(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR AFTER TAXATION</b>		<b>(92,079)</b>	44,428
Retained earnings at the beginning of the financial year		<b>105,246</b>	60,818
<b>RETAINED EARNINGS AT THE END OF THE FINANCIAL YEAR</b>		<b>13,167</b>	105,246

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 2016**

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	<i>Notes</i>	<b>2016</b> <b>€</b>	2015 €
<b>CURRENT ASSETS</b>			
Debtors	7	<b>16,717</b>	63,650
Cash at bank and in hand		<b>388,740</b>	130,967
		<u><b>405,457</b></u>	<u>194,617</u>
<b>CREDITORS:</b> Amounts falling due within one year	8	<b>(392,290)</b>	(89,371)
<b>NET ASSETS</b>		<u><b>13,167</b></u>	<u>105,246</u>
<b>FINANCED BY:</b>			
Accumulated surplus		<b>13,167</b>	105,246
		<u><b>13,167</b></u>	<u>105,246</u>

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

\_\_\_\_\_  
David Barniville  
Director

\_\_\_\_\_  
Cillian Mac Domhnaill  
Director

**IRISH RULE OF LAW INTERNATIONAL**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

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	<i>Notes</i>	<b>2016</b> <b>€</b>	2015 €
<b>Net cash flows from operating activities</b>	<i>10</i>	<b>257,773</b>	1,874
<b>Net increase in cash and cash equivalents</b>		<b>257,773</b>	1,874
<b>Cash and cash equivalents at beginning of financial year</b>		<b>130,967</b>	129,093
<b>Cash and cash equivalents at end of financial year</b>		<b>388,740</b>	130,967

**IRISH RULE OF LAW INTERNATIONAL**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

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**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, and promulgated for use in Ireland by Chartered Accountants Ireland.

**Income**

Income includes contributions, grants and income from fundraising activities.

Income from contributions is recognised on an accruals basis. Incomes 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 directors of the company, taking account of reasonable possible changes in performance, 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 of accounting in preparing the annual 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.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

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**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. 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:

In Note 7 to the financial statements, debtors are stated at fair value. In order to calculate fair value, the directors of the company review the debtors listing and provide for any amounts that are unlikely to be recovered based on past experience and correspondence with each debtor.

Revenue recognition is the most 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.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

**3. 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:

	<b>2016</b>	2015
	<b>€</b>	€
Law Society/The Bar of Ireland contribution & services	<b>52,000</b>	46,000
Law Society/ The Bar of Northern Ireland contribution	<b>5,712</b>	6,538
Irish Aid grant income	<b>96,410</b>	43,754
Human Dignity Fund grant income	<b>104,506</b>	120,786
Refund Law Society of South Africa expenses	-	22,598
Myanmar income	<b>195</b>	10,097
Comhlamh grant income	-	600
Fundraising	<b>23,696</b>	55,330
Zambia Income	<b>12,051</b>	-
Tanzania Income	<b>6,000</b>	-
Colombia Income	<b>900</b>	-
	<b>301,470</b>	305,703

**4. Programme expenditure**

	<b>2016</b>	2015
	<b>€</b>	€
Malawi programme	<b>300,146</b>	179,019
South Africa programme	-	21,553
Zambia programme	<b>12,051</b>	-
Tanzania programme	<b>7,029</b>	-
Colombia programme	<b>1,000</b>	-
Myanmar programme	<b>10,202</b>	-
	<b>330,428</b>	200,572

**5. (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR**

	<b>2016</b>	2015
	<b>€</b>	€
The (deficit)/surplus for the financial year is stated after charging:		
Company directors' remuneration	-	-

There were two employees, the previous and current Executive Directors, in the current financial year (2015: one). Total salary and PRSI paid in respect of the employees amounted to €38,258 (2015: €39,328).

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

**6. TAXATION**

No charge to taxation due to the charitable status of the company.

<b>7. DEBTORS:</b> Amounts due within one year	<b>2016</b>	2015
	<b>€</b>	€
Prepayments	<b>16,717</b>	20,215
Other debtors	-	43,435
	<b>16,717</b>	63,650

<b>8. CREDITORS:</b> Amounts due within one year	<b>2016</b>	2015
	<b>€</b>	€
Creditors	<b>32,938</b>	13,890
Deferred income		
- Malawi (Irish Aid, EU Commission and Human Dignity Foundation)	<b>273,151</b>	50,981
- Zambia (CAFOD)	<b>6,449</b>	18,500
- Tanzania (Irish Aid)	-	6,000
PAYE/PRSI	<b>79,752</b>	-
	<b>392,290</b>	89,371

Included in creditors is an amount of €6,771 in respect of PAYE/PRSI.

**9. FINANCIAL INSTRUMENTS**

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

<b>Financial assets</b>	<b>2016</b>	2015
	<b>€</b>	€
<i>Measured at undiscounted amounts receivable</i>		
Other debtors (see note 7)	-	43,435
<b>Financial Liabilities</b>		
<i>Measured at undiscounted amounts payable</i>		
Creditors (see note 8)	<b>32,938</b>	13,890

**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 2016**

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**10. RECONCILIATION OF (DEFICIT)/SURPLUS  
TO CASH GENERATED BY OPERATIONS**

	<b>2016</b>	2015
	<b>€</b>	€
(Deficit)/surplus before taxation	<b>(92,079)</b>	44,428
Decrease/(increase) in debtors	<b>46,933</b>	(55,462)
Increase in creditors	<b>302,919</b>	12,908
<b>CASH GENERATED BY OPERATIONS</b>	<b>257,773</b>	1,874

**11. 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 (2015: €23,000) to Irish Rule of Law International. During the financial year, The Bar of Ireland donated €18,000 in funding and €8,000 in benefits and services (2015: €15,000 in funding and €8,000 in benefits and services) to Irish Rule of Law International.