

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 2017

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 2017

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IRISH RULE OF LAW INTERNATIONAL
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DIRECTORS AND OTHER INFORMATION

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
Norville Connolly
Gerald McAlinden

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

SOLICITORS

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

REGISTERED COMPANY NUMBER

477197

REGISTERED CHARITY NUMBER

CHY 18941

IRISH RULE OF LAW INTERNATIONAL
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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 2017.

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 2017

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

In mid-2017, a small group of delegates travelled to Pretoria to carry out legal drafting training. This initiative was based on feedback received at the end of the 2016 and was intended to target lawyers from historically disadvantaged backgrounds, who face barriers to training of this type. Two trainees from Matheson took part in this training as per the two-year sponsorship agreement which commenced in 2016.

- **Malawi, Access to Justice Programme**

During 2017, IRLI in Malawi continued to expand through strengthened relationships with key stakeholders in the criminal justice system. The numbers of programme staff on the ground remained at 6, the largest team so far, with one lawyer dedicated to each targeted institution, along with an Alternative Justice Programme Officer focusing on community-based interventions and general programme support. Reflecting the expanded team and the responsibilities involved with managing a medium-term legal development programme, a Programme Manager was hired on a three-year contract. This will allow for continuity and stability within the programme, and will also allow the new Programme Manager to develop and strengthen relationships with funders and stakeholders.

Key Programme Achievements in 2017 included:

- 485 MPS Officers trained in child justice (*971 programme total to date*).
- 12 Camp Courts conducted assisting approx. 270 remandees.
- 8 Human Rights Day events conducted reaching approximately 5,075 inmates.
- Approx 100 diverted children graduated from Mwai Wosinthika.
- 62 magistrates trained on child justice and sentencing guidelines.
- Close to 300 judiciary support staff trained on administrative, finance and data.
- Dublin exchange visit for one DPP prosecutor and one LAB advocate.

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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 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 to 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 inclusive).

- **South Africa:** Planning commenced on a Gender-Based Violence pilot programme.
- **Tanzania:** Discussions have been opened with the new Head of Development in Tanzania around how the IRLI short-term intervention model can be wedded with the priorities of the Mission – which includes addressing the rights of women and girls, and gender-based violence.
- **Kosovo** – planning was undertaken for a capacity-building programme with the Kosovan Bar Association – in a departure from IRLI's typical model, four experts will donate their time on mission in Kosovo, with their fees (funded by the EU) being donated to IRLI.

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 2017, a successful end of grant evaluation was carried out in Malawi on behalf of the Human Dignity Foundation. This report found that IRLI had performed very well against a number of its original targets, and highlighted areas in which IRLI could improve, as well as some constructive suggestions for improvement. The executive staff also continue to develop programme specific Monitoring Frameworks in discussion with individual donors. In addition, the Board and the executive staff are expected to regularly visit the overseas projects.

PROFIT AND RESERVES

The result for the financial year and accumulated reserves are set out on pages 12 and 13 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.

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DIRECTORS' REPORT (CONTINUED)

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
Norville Connolly (appointed on 20/07/2017)
Gerald McAlinden (appointed on 26/07/2017)

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.

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DIRECTORS' REPORT (CONTINUED)

AUDITORS

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

Approved by the Board and signed on its behalf by:



David Barniville,
Director



Cillian Mac Domhnaill
Director

Date: 30/8/18

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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

Report on the audit of the financial statements

Opinion on the financial statements of Irish Rule of Law International

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 2017 and of the surplus for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Statement of Income and Retained Earnings;
- the Balance Sheet;
- the Statement of Cash Flows; and
- the related notes 1 to 11, including a summary of significant accounting policies as set out in note 1.

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

Basis for opinion

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

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the Reports and Financial Statements for the financial year ended 31 December 2017, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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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)

Other information (Continued)

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

We have nothing to report in this regard.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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**Independent auditor's report to the members of Irish Rule of Law International
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Auditor's responsibilities for the audit of the financial statements (Continued)

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

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2014

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

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

Matters on which we are required to report by exception

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

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



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

Date: 10/2/18

IRISH RULE OF LAW INTERNATIONAL
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STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

	<i>Notes</i>	2017 €	2016 €
INCOME	3	494,086	301,470
EXPENDITURE			
Programme expenditure	4	378,698	330,428
Administrative expenses		66,210	63,121
		444,908	393,549
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR BEFORE TAXATION	5	49,178	(92,079)
Taxation	6	-	-
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR AFTER TAXATION		49,178	(92,079)
Retained earnings at the beginning of the financial year		13,167	105,246
RETAINED EARNINGS AT THE END OF THE FINANCIAL YEAR		62,345	13,167


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

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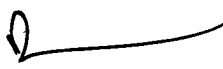
BALANCE SHEET
AS AT 31 DECEMBER 2017

	<i>Notes</i>	2017 €	2016 €
CURRENT ASSETS			
Debtors	7	20,743	16,717
Cash at bank and in hand		318,466	388,740
		<u>339,209</u>	<u>405,457</u>
CREDITORS: Amounts falling due within one year	8	(276,864)	(392,290)
NET ASSETS		<u>62,345</u>	<u>13,167</u>
FINANCED BY:			
Accumulated surplus		62,345	13,167
		<u>62,345</u>	<u>13,167</u>

The financial statements were approved and authorised for issue by the Board of Directors on **30/8/18** 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 2017

	<i>Notes</i>	2017 €	2016 €
Net cash flows from operating activities	<i>10</i>	(70,274)	257,773
Net (decrease)/increase in cash and cash equivalents		(70,274)	257,773
Cash and cash equivalents at beginning of financial year		388,740	130,967
Cash and cash equivalents at end of financial year		318,466	388,740

IRISH RULE OF LAW INTERNATIONAL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES

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

Basis of Preparation

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

Basis of Accounting

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

Income

Income includes contributions, grants and income from fundraising activities.

Income from contributions is recognised on an accruals basis. 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.

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:

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 2017

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:

	2017	2016
	€	€
Law Society/The Bar of Ireland contribution & services	52,000	52,000
Law Society/ The Bar of Northern Ireland contribution	5,712	5,712
Irish Aid grant income	279,421	96,410
Human Dignity Fund grant income	106,574	104,506
Myanmar income	600	195
Fundraising	45,050	23,696
Zambia Income	-	12,051
Tanzania Income	-	6,000
South Africa Income	4,729	-
Colombia Income	-	900
	494,086	301,470

4. Programme expenditure

	2017	2016
	€	€
Malawi programme	373,969	300,146
South Africa programme	4,729	-
Zambia programme	-	12,051
Tanzania programme	-	7,029
Colombia programme	-	1,000
Myanmar programme	-	10,202
	378,698	330,428

5. SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR

	2017	2016
	€	€
The surplus /(deficit) for the financial year is stated after charging:		
Company directors' remuneration	-	-

There were two employees, the Executive Director and the Programme Coordinator in the current financial year (2016: two). Total salary and PRSI paid in respect of the employees amounted to €54,144 (2016: €38,258).

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

6. TAXATION

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

7. DEBTORS: Amounts due within one year	2017	2016
	€	€
Prepayments	20,743	16,717

8. CREDITORS: Amounts due within one year	2017	2016
	€	€
Creditors	3,845	32,938
Deferred income		
- Malawi (Irish Aid, EU Commission and Human Dignity Foundation)	140,870	273,151
- Zambia (CAFOD)	6,449	6,449
- South Africa (Corporate Sponsorship)	271	-
PAYE/PRSI	125,429	79,752
	276,864	392,290

9. FINANCIAL INSTRUMENTS

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

	2017	2016
	€	€
Financial Liabilities		
<i>Measured at undiscounted amounts payable</i>		
Creditors (see note 8)	3,845	32,938

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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

	2017	2016
	€	€
Surplus/(deficit) before taxation	49,178	(92,079)
(Increase)/decrease in debtors	(4,026)	46,933
(Decrease)/increase in creditors	(115,426)	302,919
NET CASHFLOWS FROM OPERATING ACTIVITIES	(70,274)	257,773

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 (2016: €26,000) 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 (2016: €18,000 in funding and €8,000 in benefits and services) to Irish Rule of Law International.