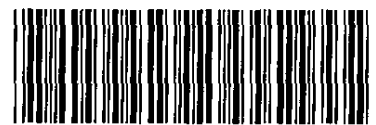


Charity number: XO132095  
Company number: NI 32607

**Human Rights Trust**  
(A company limited by guarantee)  
**Trustees' report and financial statements**  
**for the year ended 30 June 2012**

TUESDAY



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COMPANIES HOUSE

**Human Rights Trust**  
**(A company limited by guarantee)**

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**Human Rights Trust**  
**(A company limited by guarantee)**

**Legal and administrative information**

|                                    |                                                                                                        |
|------------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>Charity number</b>              | XO132095                                                                                               |
| <b>Company registration number</b> | NI 32607                                                                                               |
| <b>Registered office</b>           | 2nd Floor, Sturgen Building<br>9-15 Queen Street<br>Belfast<br>BT1 6EA                                 |
| <b>Trustees</b>                    | Les Allamby<br>Christine Bell<br>John Patrick Conway<br>Fiona Doherty<br>Kieran McEvoy<br>Paul Mageean |
| <b>Secretary</b>                   | Brian Gormally                                                                                         |
| <b>Auditors</b>                    | Finegan Gibson<br>Highbridge House<br>23/25 High Street<br>Belfast<br>BT1 2AA                          |
| <b>Bankers</b>                     | Ulster Bank Limited<br>91-93 University Road<br>Belfast<br>BT7 1NG                                     |

## **Human Rights Trust**

**(A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 30 June 2012**

The trustees present their report and the financial statements for the year ended 30 June 2012. The trustees, who are also directors of Human Rights Trust for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The Human Rights Trust is a charity, governed by a memorandum and articles of association. It has a board of 6 people, two of whom must be members of the Executive Committee of the Committee on the Administration of Justice Limited. The secretary to the Board is Director of the Committee on the Administration of Justice Limited.

#### **Objectives and activities**

The objectives and activities of HRT is:

- to advance the education of the public in the rights liberties and duties of all citizens and public servants
- to promote research into social and other fields with particular reference to rights, liberties and public servants
- the provision of advice, assistance and representation in relation to rights, liberties and duties of citizens and public servants to people who are unable to pay for it through their own resources
- organising seminars, meetings, lectures and exhibitions and publishing reports and information.

#### **Achievements and performance**

The Trust has continued its charitable activities during the year supporting the promotion of education and advice in relation to the human rights, liberties and duties of all people.

#### **Financial review**

The net fund balances at the year ended 30th June 2012 totalled £1,336,524 which comprised restricted funds of £220,401, general unrestricted funds of £181,981 and £934,142 of unrestricted and endowment funds which are invested in HRT's premises within the Sturgen Building, 9-15 Queen Street, Belfast.

Outgoing resources for the period of £606,531 exceeded the incoming resources of £318,526 leaving a net deficit of £288,005.

#### *Principal Funding Sources*

The principal funding source for the charity is currently by way of grants from The Atlantic Philanthropies and the Joseph Rowntree Charitable Trust.

#### **Statement as to disclosure of information to auditors**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Human Rights Trust**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 30 June 2012**

**Statement of trustees' responsibilities**

The trustees (who are also directors of Human Rights Trust for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditors**

Finegan Gibson are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Paul Magecan

**Director**

**8 October 2012**

**Human Rights Trust**  
**(A company limited by guarantee)**

**Independent auditor's report to the trustees of Human Rights Trust**

We have audited the financial statements of Human Rights Trust for the year ended 30 June 2012 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the company's members, as a body, in accordance with Section 495 of the Companies Act 2006. 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.

**Respective responsibilities of the trustees and auditors**

The trustees' (who are also directors for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 2006, and whether the information given in the Trustees' Annual Report is not consistent with the financial statements. We also report to you if, in our opinion, the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. This other information comprises only the Trustees' Annual Report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

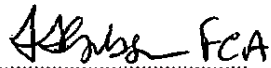
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Human Rights Trust**  
**(A company limited by guarantee)**

**Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charity's affairs as at 30 June 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the Companies Act 2006; and
- the information given in the trustees' report is consistent with the financial statements.

 FCA

**F D Gibson (Senior Statutory Auditor)**  
**For and on behalf of Finegan Gibson**  
**Chartered Accountants & Registered Auditors**

**8 October 2012**

**Highbridge House**  
**23/25 High Street**  
**Belfast**  
**BT1 2AA**

**Human Rights Trust**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 30 June 2012**

|                                                       | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Endowment<br>funds<br>£ | 2012<br>Total<br>£ | 2011<br>Total<br>£ |
|-------------------------------------------------------|-------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| <b>Incoming resources</b>                             |       |                            |                          |                         |                    |                    |
| Incoming resources from generating funds:             |       |                            |                          |                         |                    |                    |
| Voluntary income                                      | 2     | -                          | 274,324                  | -                       | 274,324            | 417,200            |
| Investment income                                     | 3     | 4,202                      | -                        | -                       | 4,202              | 1,864              |
| Incoming resources from charitable activities         | 4     | 40,000                     | -                        | -                       | 40,000             | 40,000             |
| <b>Total incoming resources</b>                       |       | <u>44,202</u>              | <u>274,324</u>           | <u>-</u>                | <u>318,526</u>     | <u>459,064</u>     |
| <b>Resources expended</b>                             |       |                            |                          |                         |                    |                    |
| Charitable activities                                 |       | 31                         | 604,588                  | -                       | 604,619            | 658,995            |
| Governance costs                                      | 5     | 1,912                      | -                        | -                       | 1,912              | 3,945              |
| <b>Total resources expended</b>                       |       | <u>1,943</u>               | <u>604,588</u>           | <u>-</u>                | <u>606,531</u>     | <u>662,940</u>     |
| <b>Net incoming/(outgoing) resources for the year</b> |       | 42,259                     | (330,264)                | -                       | (288,005)          | (203,876)          |
| Total funds brought forward                           |       | <u>353,626</u>             | <u>550,665</u>           | <u>720,238</u>          | <u>1,624,529</u>   | <u>1,828,405</u>   |
| <b>Total funds carried forward</b>                    |       | <u>395,885</u>             | <u>220,401</u>           | <u>720,238</u>          | <u>1,336,524</u>   | <u>1,624,529</u>   |

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 12 form an integral part of these financial statements.

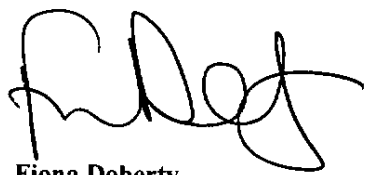
**Human Rights Trust**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 30 June 2012**

|                                                       | Notes | 2012            |                  | 2011           |                  |
|-------------------------------------------------------|-------|-----------------|------------------|----------------|------------------|
|                                                       |       | £               | £                | £              | £                |
| <b>Fixed assets</b>                                   |       |                 |                  |                |                  |
| Investments                                           | 8     |                 | 934,142          |                | 934,142          |
| <b>Current assets</b>                                 |       |                 |                  |                |                  |
| Debtors                                               | 9     | 52,219          |                  | 50,000         |                  |
| Short term deposits                                   | 10    | 356,144         |                  | 637,894        |                  |
| Cash at bank and in hand                              |       | 5,391           |                  | 4,401          |                  |
|                                                       |       | <u>413,754</u>  |                  | <u>692,295</u> |                  |
| <b>Creditors: amounts falling due within one year</b> | 11    | <u>(11,372)</u> |                  | <u>(1,908)</u> |                  |
| <b>Net current assets</b>                             |       |                 | <u>402,382</u>   |                | <u>690,387</u>   |
| <b>Net assets</b>                                     |       |                 | <u>1,336,524</u> |                | <u>1,624,529</u> |
| <b>Funds</b>                                          | 12    |                 |                  |                |                  |
| Unrestricted income funds                             | 13    |                 | 395,885          |                | 353,626          |
| Endowment funds                                       | 15    |                 | 720,238          |                | 720,238          |
| Restricted income funds                               | 14    |                 | 220,401          |                | 550,665          |
| <b>Total funds</b>                                    |       |                 | <u>1,336,524</u> |                | <u>1,624,529</u> |

The financial statements were approved by the board on 8 October 2012 and signed on its behalf by

  
**Paul Mageean**  
**Director**

  
**Fiona Doherty**  
**Director**

The notes on pages 8 to 12 form an integral part of these financial statements.

**Human Rights Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 June 2012**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

**1.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

**1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

**Human Rights Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 June 2012**

**2. Voluntary income**

|                                              | <b>Restricted<br/>funds<br/>£</b> | <b>2012<br/>Total<br/>£</b> | <b>2011<br/>Total<br/>£</b> |
|----------------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Atlantic Philanthropies - CAJ Limited        | 232,000                           | 232,000                     | 417,200                     |
| Atlantic Philanthropies - Equality Coalition | 18,000                            | 18,000                      | -                           |
| CAJ reimbursement                            | 4,324                             | 4,324                       | -                           |
| Joseph Rowntree                              | 20,000                            | 20,000                      | -                           |
|                                              | <u>274,324</u>                    | <u>274,324</u>              | <u>417,200</u>              |

**3. Investment income**

|                          | <b>Unrestricted<br/>funds<br/>£</b> | <b>2012<br/>Total<br/>£</b> | <b>2011<br/>Total<br/>£</b> |
|--------------------------|-------------------------------------|-----------------------------|-----------------------------|
| Bank interest receivable | 4,202                               | 4,202                       | 1,864                       |
|                          | <u>4,202</u>                        | <u>4,202</u>                | <u>1,864</u>                |

**4. Incoming resources from charitable activities**

|                        | <b>Unrestricted<br/>funds<br/>£</b> | <b>2012<br/>Total<br/>£</b> | <b>2011<br/>Total<br/>£</b> |
|------------------------|-------------------------------------|-----------------------------|-----------------------------|
| Rental Income from CAJ | 40,000                              | 40,000                      | 40,000                      |
|                        | <u>40,000</u>                       | <u>40,000</u>               | <u>40,000</u>               |

**5. Governance costs**

|                             | <b>2012<br/>Total<br/>£</b> | <b>2011<br/>Total<br/>£</b> |
|-----------------------------|-----------------------------|-----------------------------|
| Auditor remuneration        | 1,657                       | 1,472                       |
| Legal and professional fees | -                           | 2,221                       |
| Bank charges                | 255                         | 252                         |
|                             | <u>1,912</u>                | <u>3,945</u>                |

**Human Rights Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 June 2012**

**6. Net outgoing resources for the year**

|                                                  | <b>2012</b>       | <b>2011</b>       |
|--------------------------------------------------|-------------------|-------------------|
|                                                  | <b>£</b>          | <b>£</b>          |
| Net outgoing resources is stated after charging: |                   |                   |
| Auditors' remuneration                           | 1,657             | 1,472             |
|                                                  | <u>          </u> | <u>          </u> |

**7. Tangible fixed assets**

|                        | <b>Fixtures,<br/>fittings and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|------------------------|-------------------------------------------------------|--------------------|
| <b>Cost</b>            |                                                       |                    |
| At 1 July 2011 and     |                                                       |                    |
| At 30 June 2012        | 9,977                                                 | 9,977              |
|                        | <u>          </u>                                     | <u>          </u>  |
| <b>Depreciation</b>    |                                                       |                    |
| At 1 July 2011 and     |                                                       |                    |
| At 30 June 2012        | 9,977                                                 | 9,977              |
|                        | <u>          </u>                                     | <u>          </u>  |
| <b>Net book values</b> |                                                       |                    |
| At 30 June 2012        | -                                                     | -                  |
|                        | <u>          </u>                                     | <u>          </u>  |

**8. Fixed asset investments**

|                                    | <b>Investment<br/>properties<br/>£</b> | <b>Total<br/>£</b> |
|------------------------------------|----------------------------------------|--------------------|
| <b>Valuation</b>                   |                                        |                    |
| At 1 July 2011 and                 |                                        |                    |
| At 30 June 2012                    | 934,142                                | 934,142            |
|                                    | <u>          </u>                      | <u>          </u>  |
| Historical cost as at 30 June 2012 | 934,142                                | 934,142            |
|                                    | <u>          </u>                      | <u>          </u>  |

All fixed asset investments are held within the United Kingdom.

**9. Debtors**

|                          | <b>2012</b>       | <b>2011</b>       |
|--------------------------|-------------------|-------------------|
|                          | <b>£</b>          | <b>£</b>          |
| Amounts due from CAJ Ltd | 52,219            | 50,000            |
|                          | <u>          </u> | <u>          </u> |

**Human Rights Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 June 2012**

**10. Current asset investments**

|                     | <b>2012</b>    | <b>2011</b>    |
|---------------------|----------------|----------------|
|                     | <b>£</b>       | <b>£</b>       |
| Short-term deposits | <u>356,144</u> | <u>637,894</u> |

**11. Creditors: amounts falling due within one year**

|                        | <b>2012</b>   | <b>2011</b>  |
|------------------------|---------------|--------------|
|                        | <b>£</b>      | <b>£</b>     |
| Creditors and accruals | <u>11,372</u> | <u>1,908</u> |

**12. Analysis of net assets between funds**

|                                                  | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Endowment funds</b> | <b>Total funds</b> |
|--------------------------------------------------|---------------------------|-------------------------|------------------------|--------------------|
|                                                  | <b>£</b>                  | <b>£</b>                | <b>£</b>               | <b>£</b>           |
| Fund balances at 30 June 2012 as represented by: |                           |                         |                        |                    |
| Investment assets                                | 213,904                   | -                       | 720,238                | 934,142            |
| Current assets                                   | 184,019                   | 229,735                 | -                      | 413,754            |
| Current liabilities                              | (2,038)                   | (9,334)                 | -                      | (11,372)           |
|                                                  | <u>395,885</u>            | <u>220,401</u>          | <u>720,238</u>         | <u>1,336,524</u>   |

**13. Unrestricted funds**

|                         | <b>At 1 July 2011</b> | <b>Incoming resources</b> | <b>Outgoing resources</b> | <b>At 30 June 2012</b> |
|-------------------------|-----------------------|---------------------------|---------------------------|------------------------|
|                         | <b>£</b>              | <b>£</b>                  | <b>£</b>                  | <b>£</b>               |
| General funds           | 139,722               | 44,202                    | (1,943)                   | 181,981                |
| Capital investment fund | 213,904               | -                         | -                         | 213,904                |
|                         | <u>353,626</u>        | <u>44,202</u>             | <u>(1,943)</u>            | <u>395,885</u>         |

**Human Rights Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 June 2012**

| <b>14. Restricted funds</b>                       | <b>At<br/>1 July<br/>2011<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Outgoing<br/>resources<br/>£</b> | <b>At<br/>30 June<br/>2012<br/>£</b> |
|---------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|
| Atlantic Philanthropies - CAJ Limited             | 193,715                             | 232,000                             | (385,203)                           | 40,512                               |
| Atlantic Philanthropies - Equality Coalition      | -                                   | 18,000                              | (11,801)                            | 6,199                                |
| Atlantic Philanthropies - Human Rights Consortium | 324,000                             | -                                   | (165,000)                           | 159,000                              |
| Joseph Rowntree - Inquiries                       | 3,759                               | -                                   | -                                   | 3,759                                |
| Joseph Rowntree - Contribution to core costs      | -                                   | 20,000                              | (18,000)                            | 2,000                                |
| Oak Foundation                                    | 20,260                              | 4,324                               | (24,584)                            | -                                    |
| Legal fees fund                                   | 8,931                               | -                                   | -                                   | 8,931                                |
|                                                   | <u>550,665</u>                      | <u>274,324</u>                      | <u>(604,588)</u>                    | <u>220,401</u>                       |

| <b>15. Endowment funds</b>                                  | <b>At<br/>1 July<br/>2011<br/>£</b> | <b>At<br/>30 June<br/>2012<br/>£</b> |
|-------------------------------------------------------------|-------------------------------------|--------------------------------------|
| Investment Property - 2nd Floor, Sturgen Building, Belfast. | <u>720,238</u>                      | <u>720,238</u>                       |

**Purposes of Endowment funds**

The Endowment fund is represented by the investment property

**16. Related party transactions**

During the year there were various transactions between The Human Rights Trust, The Committee on the Administration of Justice Ltd, and The Human Rights Consortium. At the year end The Human Rights Trust owed £7,116 to The Committee on the Administration of Justice Ltd.

**17. Company limited by guarantee**

Human Rights Trust is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.