

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 2013

TUESDAY



JNI *J2MF9XUG* #164
03/12/2013
COMPANIES HOUSE

Human Rights Trust
(A company limited by guarantee)

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 4
Auditors' report to the trustees	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 14

Human Rights Trust
(A company limited by guarantee)

Legal and administrative information

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

Human Rights Trust

(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 30 June 2013

The trustees present their report and the financial statements for the year ended 30 June 2013. 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.

How our activities deliver public benefit

The Human Rights Trust has invested many of its resources in buying and fitting out premises to be used as a base for the protection and promotion of human rights. These are occupied by the Committee on the Administration of Justice, the leading civil society organisation working for human rights. Its activities include the provision of advice and information to disadvantaged persons and those whose rights have been violated, strategic litigation to promote human rights standards and research, policy development and influencing designed to hold relevant public authorities to account. CAJ also carries out public education, training individuals from alienated communities in using human rights frameworks as a mechanism for redressing grievances. It promotes equality and the adherence by public authorities and the general public to internationally agreed standards of human rights.

The Human Rights Trust also acts as a recipient for funds from charitable foundations and general philanthropy to be devoted to the promotion and protection of human rights. It disburses such restricted and unrestricted funds to the Committee on the Administration of Justice as agreed and requested.

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 2013 totalled £1,072,154 which comprised restricted funds of £NIL, general unrestricted funds of £138,012 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 £584,724 exceeded the incoming resources of £320,354 leaving a net deficit of £264,370.

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.

Human Rights Trust
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 30 June 2013

Plans for future periods

The Human Rights Trust will continue to support and resource the promotion and practice of human rights in the coming years.

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.

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.

Human Rights Trust
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 30 June 2013

Auditors

Finegan Gibson Ltd 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



Director
19 November 2013

Kieran Milway

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 2013 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 2013 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.



.....
Paul Dolan ACA (Senior Statutory Auditor)
For and on behalf of Finegan Gibson Ltd
Chartered Accountants & Registered Auditors

19 November 2013

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 2013

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2013 Total £	2012 Total £
Incoming resources						
Incoming resources from generating funds:						
Voluntary income	2	-	279,100	-	279,100	274,324
Investment income	3	774	-	-	774	4,202
Incoming resources from charitable activities	4	40,000	-	-	40,000	40,000
Other incoming resources	5	480	-	-	480	-
Total incoming resources		<u>41,254</u>	<u>279,100</u>	<u>-</u>	<u>320,354</u>	<u>318,526</u>
Resources expended						
Charitable activities		81,547	501,383	-	582,930	604,619
Governance costs	6	1,794	-	-	1,794	1,912
Total resources expended		<u>83,341</u>	<u>501,383</u>	<u>-</u>	<u>584,724</u>	<u>606,531</u>
Net incoming/(outgoing) resources before transfers		(42,087)	(222,283)	-	(264,370)	(288,005)
Transfer between funds		<u>(1,882)</u>	<u>1,882</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds/Net income/(expenditure) for the year		(43,969)	(220,401)	-	(264,370)	(288,005)
Net incoming/(outgoing) resources for the year		(43,969)	(220,401)	-	(264,370)	(288,005)
Total funds brought forward		<u>395,885</u>	<u>220,401</u>	<u>720,238</u>	<u>1,336,524</u>	<u>1,624,529</u>
Total funds carried forward		<u>351,916</u>	<u>-</u>	<u>720,238</u>	<u>1,072,154</u>	<u>1,336,524</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 9 to 14 form an integral part of these financial statements.

Human Rights Trust
(A company limited by guarantee)

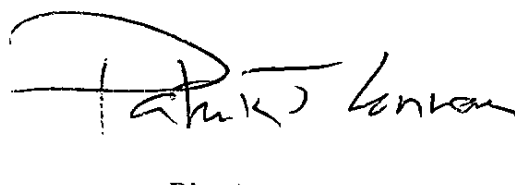
Balance sheet
as at 30 June 2013

	Notes	£	2013 £	£	2012 £
Fixed assets					
Investments	10		934,142		934,142
Current assets					
Debtors	11	40,319		52,219	
Short term deposits	12	132,197		356,144	
Cash at bank and in hand		5,230		5,391	
			177,746	413,754	
Creditors: amounts falling due within one year	13	(39,734)		(11,372)	
Net current assets			138,012		402,382
Net assets			1,072,154		1,336,524
Funds					
Unrestricted income funds	14		351,916		395,885
Endowment funds	16		720,238		720,238
Restricted income funds	15		-		220,401
Total funds			1,072,154		1,336,524

The financial statements were approved by the board on 19 November 2013 and signed on its behalf by



Director



Director

Kieran Mowly

PAT CONWAY

The notes on pages 9 to 14 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 2013

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.

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 2013

2. Voluntary income

	Restricted funds £	2013 Total £	2012 Total £
Atlantic Philanthropies - CAJ Limited	238,100	238,100	232,000
Atlantic Philanthropies - Equality Coalition	6,000	6,000	18,000
CAJ reimbursement	-	-	4,324
Joseph Rowntree Charitable Trust	35,000	35,000	20,000
	<u>279,100</u>	<u>279,100</u>	<u>274,324</u>

3. Investment income

	Unrestricted funds £	2013 Total £	2012 Total £
Bank interest receivable	774	774	4,202
	<u>774</u>	<u>774</u>	<u>4,202</u>

4. Incoming resources from charitable activities

	Unrestricted funds £	2013 Total £	2012 Total £
Rental Income from CAJ	40,000	40,000	40,000
	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>

5. Other incoming resources

	Unrestricted funds £	2013 Total £	2012 Total £
Other income	480	480	-
	<u>480</u>	<u>480</u>	<u>-</u>

Human Rights Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 June 2013

6. Governance costs

	2013	2012
	Total	Total
	£	£
Auditor remuneration	1,652	1,657
Bank charges	142	255
	<u>1,794</u>	<u>1,912</u>

7. Net outgoing resources for the year

	2013	2012
	£	£
Net outgoing resources is stated after charging:		
Auditors' remuneration	<u>1,652</u>	<u>1,657</u>

8. Trustees' emoluments

There were no employees during the year apart from the trustees.
The trustees received no emoluments during the year.

9. Tangible fixed assets

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 July 2012 and		
At 30 June 2013	<u>9,977</u>	<u>9,977</u>
Depreciation		
At 1 July 2012 and		
At 30 June 2013	<u>9,977</u>	<u>9,977</u>
Net book values		
At 30 June 2013	<u>-</u>	<u>-</u>

Human Rights Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 June 2013

10. Fixed asset investments

	Investment properties £	Total £
Valuation		
At 1 July 2012 and At 30 June 2013	<u>934,142</u>	<u>934,142</u>
Historical cost as at 30 June 2013	<u>934,142</u>	<u>934,142</u>

All fixed asset investments are held within the United Kingdom.

11. Debtors

	2013 £	2012 £
Amounts due from CAJ Ltd	2,219	52,219
Accrued income	<u>38,100</u>	<u>-</u>
	<u>40,319</u>	<u>52,219</u>

12. Current asset investments

	2013 £	2012 £
Short-term deposits	<u>132,197</u>	<u>356,144</u>

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

	2013 £	2012 £
Creditors and accruals	<u>39,733</u>	<u>11,372</u>

Human Rights Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 June 2013

14. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Fund balances at 30 June 2013 as represented by:				
Investment assets	213,904	-	720,238	934,142
Current assets	139,646	38,100	-	177,746
Current liabilities	(1,633)	(38,100)	-	(39,733)
	<u>351,917</u>	<u>-</u>	<u>720,238</u>	<u>1,072,155</u>

15. Unrestricted funds

	At 1 July 2012 £	Incoming resources £	Outgoing resources £	Transfers £	At 30 June 2013 £
General funds	181,981	41,254	(83,341)	(1,882)	138,012
Capital investment fund	213,904	-	-	-	213,904
	<u>395,885</u>	<u>41,254</u>	<u>(83,341)</u>	<u>(1,882)</u>	<u>351,916</u>

16. Restricted funds

	At 1 July 2012 £	Incoming resources £	Outgoing resources £	Transfers £	At 30 June 2013 £
Atlantic Philanthropies - CAJ Limited	40,512	238,100	(280,494)	1,882	-
Atlantic Philanthropies - Equality Coalition	6,199	6,000	(12,199)	-	-
Atlantic Philanthropies - Human Rights Consortium	159,000	-	(159,000)	-	-
Joseph Rowntree Charitable Trust - Inquiries	3,759	-	(3,759)	-	-
Joseph Rowntree Charitable Trust - Core costs contribution	2,000	35,000	(37,000)	-	-
Legal fees fund	8,931	-	(8,931)	-	-
	<u>220,401</u>	<u>279,100</u>	<u>(501,383)</u>	<u>1,882</u>	<u>-</u>

Human Rights Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 June 2013

17. Endowment funds	At	At
	1 July 2012	30 June 2013
	£	£
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

18. Related party transactions

There were no related party transactions during the year.

19. 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.