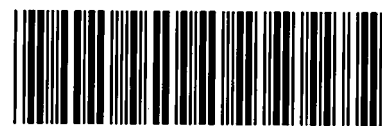


HMRC Charity number: X0132095
Charity number: NIC100525
Company number: NI032607

Human Rights Trust
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 30 June 2014

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Human Rights Trust
(A company limited by guarantee)

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Human Rights Trust
(A company limited by guarantee)

Legal and administrative information

HMRC Charity number XO132095

Charity number NIC100525

Company registration number NI032607

Registered office 2nd Floor, Sturgen Building
9-15 Queen Street
Belfast
BT1 6EA

Trustees	Les Allamby	Resigned 19 November 2013
	Christine Bell	Resigned 18 September 2013
	Patrick John Conway	
	Fiona Doherty	Resigned 6 December 2013
	Kieran McEvoy	
	Paul Mageean	Resigned 6 December 2013
	Louise Mallinder	Appointed 19 November 2013
Lisa Thompson	Appointed 9 December 2013	

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 2014

The trustees present their report and the financial statements for the year ended 30 June 2014. 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.

Recruitment, Appointment, Induction and Training of new Trustees

Members of the HRT are experienced and long serving human rights activists, at least two of whom are members of the Executive Committee of the Committee on the Administration of Justice, the leading human rights NGO in Northern Ireland. Existing members recruit colleagues who are known to them to have a wide range of experience and expertise in both human rights and the governance of voluntary organisations. In practice, the members form the Board of Directors of the HRT. Although all have experience as Directors of charitable companies, all have recently been sent a copy of the "welcome pack" received from the Charities Commission for Northern Ireland which has recently approved the registration of the HRT. Regular meetings of the Board are held, serviced by the staff of CAJ, and they receive financial reports and updates on the progress of activities funded by grant from the Trust.

Assessment of risk

The main business of the Trust is the management of the premises it owns and the management and disbursement of grants in pursuit of its charitable objects. As such, the Board of Directors are well aware of the risks involved in financial management and have robust reporting processes. However, in the coming year, the Board will consider a formal risk management statement and take the mitigating steps necessary to reduce risk to the minimum.

Objectives and activities

Objects (Purpose) of the Human Rights Trust

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.

The main objective during the year 2013-14 was to assist in stabilising the financial position of CAJ as it prepares to receive support from the Human Rights Fund established in the Community Foundation for Northern Ireland by Atlantic Philanthropies and other funders. It did this by granting CAJ occupation of its premises for two years rent-free as a contribution to its financial stability. The Board also approved the detailed negotiations leading to the final grant from Atlantic Philanthropies and the preparations for receiving funding from the Human Rights Fund.

Human Rights Trust
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 30 June 2014

Public Benefit

The Public Benefits that flow from the purposes are as follows:

1. Purpose 1 is to advance the education of the public in the rights liberties and duties of all citizens and public servants

The benefits that flow from Purpose 1 include increased knowledge of human rights and civil liberties by the general public and increased ability to achieve fulfilment of their rights by members of the public who may have suffered from an abuse, violation or lack of protection of their rights.

These benefits are demonstrated by reports, statistics and evaluations of organisations which are grant aided or otherwise supported by the Trust and public reporting of the activities of these organisations including reports of relevant court proceedings. No harm is created by this purpose.

The beneficiaries of this purpose are the general public and in particular those who may have suffered from an abuse, violation or lack of protection of their rights. There is no private benefit.

2. Purpose 2 is to promote research into social and other allied fields of study with particular reference to such rights liberties and duties provided the useful results of such research are published

The benefits that flow from Purpose 2 include increased fulfilment of the rights of both the general public and people with particular problems caused by an abuse, violation or lack of protection of their rights through increased knowledge and understanding of their responsibilities by duty bearers and increased knowledge by the general public and those with a particular interest in the area researched of the applicability and impact of rights and duties in that area.

These benefits are demonstrated through reports, statistics and evaluations of organisations which are grant aided or otherwise supported by the Trust and relevant academic literature. No harm is created by this purpose.

The beneficiaries of this purpose are the general public and in particular those who may have suffered from an abuse, violation or lack of protection of their rights. There is no private benefit.

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 2014 totalled £598,550 which comprised restricted funds of £26,345, general unrestricted funds of £371,109 and £201,096 of unrestricted and endowment funds which are invested in HRT's premises within the Sturgen Building, 9-15 Queen Street, Belfast.

Incoming resources for the period of £254,578 exceeded the outgoing resources of £209,040 leaving a net surplus of £45,538.

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.

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.

Human Rights Trust
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 30 June 2014

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 2014

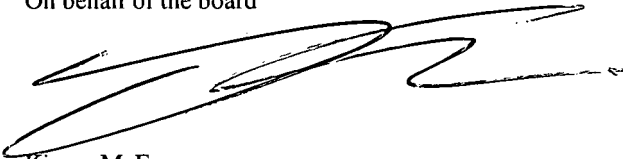
Auditors

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

A handwritten signature in black ink, appearing to be 'Kieran McEvoy', written over a horizontal line.

Kieran McEvoy

Director

25 November 2014

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 2014 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.

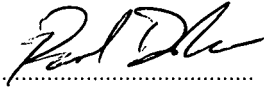
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity 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 2014 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

25 November 2014

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 2014

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2014 Total £	2013 Total £
Incoming resources						
Incoming resources from generating funds:						
Voluntary income	2	-	233,932	-	233,932	279,100
Investment income	3	646	-	-	646	774
Incoming resources from charitable activities	4	20,000	-	-	20,000	40,000
Other incoming resources	5	-	-	-	-	480
Total incoming resources		<u>20,646</u>	<u>233,932</u>	<u>-</u>	<u>254,578</u>	<u>320,354</u>
Resources expended						
Charitable activities		-	207,587	-	207,587	582,930
Governance costs	6	1,453	-	-	1,453	1,794
Total resources expended		<u>1,453</u>	<u>207,587</u>	<u>-</u>	<u>209,040</u>	<u>584,724</u>
Other recognised gains and losses						
Other (losses)/gains		-	-	(519,142)	(519,142)	-
Net movement in funds		<u>19,193</u>	<u>26,345</u>	<u>(519,142)</u>	<u>(473,604)</u>	<u>(264,370)</u>
Total funds brought forward		<u>351,916</u>	<u>-</u>	<u>720,238</u>	<u>1,072,154</u>	<u>1,336,524</u>
Total funds carried forward		<u>371,109</u>	<u>26,345</u>	<u>201,096</u>	<u>598,550</u>	<u>1,072,154</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.

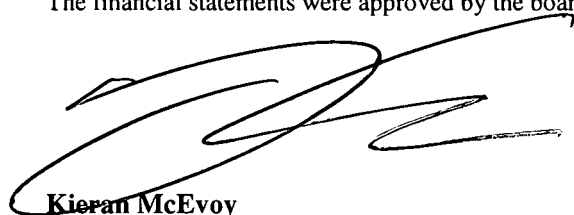
The notes on pages 10 to 15 form an integral part of these financial statements.

Human Rights Trust
(A company limited by guarantee)

Balance sheet
as at 30 June 2014

	Notes	£	2014 £	£	2013 £
Fixed assets					
Investments	10		415,000		934,142
Current assets					
Debtors	11	-		40,319	
Short term deposits	12	215,956		132,197	
Cash at bank and in hand		13,023		5,230	
		<u>228,979</u>		<u>177,746</u>	
Creditors: amounts falling due within one year	13	<u>(45,429)</u>		<u>(39,734)</u>	
Net current assets			183,550		138,012
Net assets			<u>598,550</u>		<u>1,072,154</u>
Funds					
General funds	15		157,205		138,012
Capital investment fund	15		213,904		213,904
Endowment funds	17		201,096		720,238
Restricted income funds	16		26,345		-
Total funds			<u>598,550</u>		<u>1,072,154</u>

The financial statements were approved by the board on 25 November 2014 and signed on its behalf by


Kieran McEvoy
Director

The notes on pages 10 to 15 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 2014

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.

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 or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

1.5. Fixed asset investments

Investment properties are carried at open market value within the financial statements.

Human Rights Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 June 2014

2. Voluntary income

	Restricted funds £	2014 Total £	2013 Total £
Atlantic Philanthropies - CAJ Limited	211,941	211,941	238,100
Atlantic Philanthropies - Equality Coalition	-	-	6,000
Joseph Rowntree Charitable Trust	21,991	21,991	35,000
	<u>233,932</u>	<u>233,932</u>	<u>279,100</u>

3. Investment income

	Unrestricted funds £	2014 Total £	2013 Total £
Bank interest receivable	646	646	774
	<u>646</u>	<u>646</u>	<u>774</u>

4. Incoming resources from charitable activities

	Unrestricted funds £	2014 Total £	2013 Total £
Rental Income from CAJ	20,000	20,000	40,000
	<u>20,000</u>	<u>20,000</u>	<u>40,000</u>

5. Other incoming resources

	2014 Total £	2013 Total £
Other income	-	480
	<u>-</u>	<u>480</u>

Human Rights Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 June 2014

6. Governance costs

	2014	2013
	Total	Total
	£	£
Auditor remuneration	1,316	1,652
Bank charges	137	142
	<u>1,453</u>	<u>1,794</u>

7. Net incoming/(outgoing) resources for the year

	2014	2013
	£	£
Net incoming/(outgoing) resources is stated after charging:		
Auditors' remuneration	<u>1,316</u>	<u>1,652</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 2013 and At 30 June 2014	<u>9,977</u>	<u>9,977</u>
Depreciation		
At 1 July 2013 and At 30 June 2014	<u>9,977</u>	<u>9,977</u>
Net book values		
At 30 June 2014	<u>-</u>	<u>-</u>

Human Rights Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 June 2014

10. Fixed asset investments

	Investment properties £	Total £
Valuation		
At 1 July 2013	934,142	934,142
Revaluations	(519,142)	(519,142)
At 30 June 2014	<u>415,000</u>	<u>415,000</u>
Historical cost as at 30 June 2014	<u>934,142</u>	<u>934,142</u>

All fixed asset investments are held within the United Kingdom.

11. Debtors

	2014 £	2013 £
Amounts due from CAJ Ltd	-	2,219
Accrued income	-	38,100
	<u>-</u>	<u>40,319</u>

12. Current asset investments

	2014 £	2013 £
Short-term deposits	<u>215,956</u>	<u>132,197</u>

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

	2014 £	2013 £
Creditors and accruals	<u>45,429</u>	<u>39,734</u>

Human Rights Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 June 2014

14. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Fund balances at 30 June 2014 as represented by:				
Investment assets	213,904	-	201,096	415,000
Current assets	158,582	70,397	-	228,979
Current liabilities	(1,377)	(44,052)	-	(45,429)
	<u>371,109</u>	<u>26,345</u>	<u>201,096</u>	<u>598,550</u>

15. Unrestricted funds

	At 1 July 2013 £	Incoming resources £	Outgoing resources £	At 30 June 2014 £
General funds	138,012	20,646	(1,453)	157,205
Capital investment fund	213,904	-	-	213,904
	<u>351,916</u>	<u>20,646</u>	<u>(1,453)</u>	<u>371,109</u>

16. Restricted funds

	At 1 July 2013 £	Incoming resources £	Outgoing resources £	At 30 June 2014 £
Atlantic Philanthropies - CAJ Limited	-	211,941	(190,087)	21,854
Joseph Rowantree Charitable Trust - Core costs	-	21,991	(17,500)	4,491
	<u>-</u>	<u>233,932</u>	<u>(207,587)</u>	<u>26,345</u>

17. Endowment funds

	At 1 July 2013 £	Gains and losses £	At 30 June 2014 £
Investment Property - 2nd Floor, Sturgen Building, Belfast.	<u>720,238</u>	<u>(519,142)</u>	<u>201,096</u>

Purposes of Endowment funds

The Endowment fund is represented by the investment property

Human Rights Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 June 2014

18. Related party transactions

At the year end a creditor is recognised for £44,052 in relation to amounts owed to the Committee on the Administration of Justice (CAJ), a related party of the Human Rights Trust.
During the year total grants of £207,587 were disbursed to CAJ by the Human Rights Trust.

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.