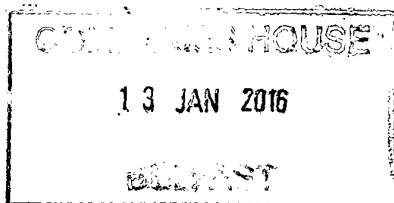


HMRC Charity number: X0132095
Charity number: NIC100525
Company number: NI032607

Human Rights Trust
(A company limited by guarantee)
Trustees' report and financial statements
for the year ended 30 June 2015



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 1st Floor, Community House
6a Albert Street
Belfast
BT12 4HQ

Trustees	Patrick John Conway	Resigned 3 April 2015
	Kieran McEvoy	
	Cheryl Lawther	Appointed 1 March 2015
	Louise Mallinder	
	Lisa Thompson	

Secretary Brian Gormally

Auditors Finegan Gibson Ltd
Causeway Tower
9 James Street South
Belfast
BT2 8DN

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 2015

The trustees present their report and the financial statements for the year ended 30 June 2015. 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 has a membership of up to 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 2014-15 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 2015**

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 2015 totalled £567,988 which comprised general unrestricted funds of £152,988 and £415,000 of unrestricted and endowment funds which are invested in premises owned by HRT at Sturgen Building, 9-15 Queen Street, Belfast.

Outgoing resources for the period of £274,570 exceeded the incoming resources of £244,008 leaving a net deficit of £30,562.

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 2015

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 2015

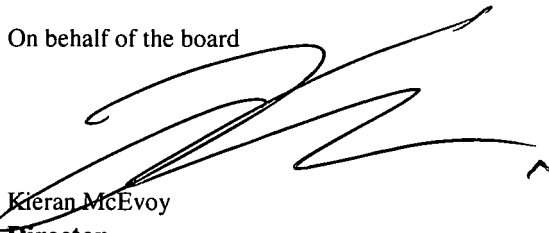
Auditors

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 the printed name.

Kieran McEvoy
Director

9 December 2015

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 2015 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 2015 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

9 December 2015

Causeway Tower
9 James Street South
Belfast
BT2 8DN

Human Rights Trust
(A company limited by guarantee)

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

For the year ended 30 June 2015

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2015 Total £	2014 Total £
Incoming resources						
Incoming resources from generating funds:						
Voluntary income	2	-	243,662	-	243,662	233,932
Investment income	3	346	-	-	346	646
Incoming resources from charitable activities	4	-	-	-	-	20,000
Total incoming resources		<u>346</u>	<u>243,662</u>	<u>-</u>	<u>244,008</u>	<u>254,578</u>
Resources expended						
Charitable activities		-	272,226	-	272,226	207,587
Governance costs	5	2,344	-	-	2,344	1,453
Total resources expended		<u>2,344</u>	<u>272,226</u>	<u>-</u>	<u>274,570</u>	<u>209,040</u>
Net incoming/(outgoing) resources before transfers						
		(1,998)	(28,564)	-	(30,562)	45,538
Transfer between funds		<u>(2,219)</u>	<u>2,219</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other recognised gains and losses						
Other gains/(losses)		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(519,142)</u>
Net movement in funds		<u>(4,217)</u>	<u>(26,345)</u>	<u>-</u>	<u>(30,562)</u>	<u>(473,604)</u>
Total funds brought forward		<u>371,109</u>	<u>26,345</u>	<u>201,096</u>	<u>598,550</u>	<u>1,072,154</u>
Total funds carried forward		<u>366,892</u>	<u>-</u>	<u>201,096</u>	<u>567,988</u>	<u>598,550</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.

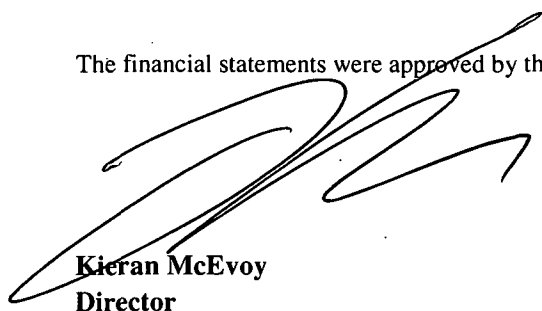
The notes on pages 10 to 14 form an integral part of these financial statements.

Human Rights Trust
(A company limited by guarantee)

Balance sheet
as at 30 June 2015

	Notes	£	2015 £	£	2014 £
Fixed assets					
Investments	9		415,000		415,000
Current assets					
Short term deposits	10	197,535		215,956	
Cash at bank and in hand		17,407		13,023	
		<u>214,942</u>		<u>228,979</u>	
Creditors: amounts falling due within one year	11	(61,954)		(45,429)	
Net current assets			<u>152,988</u>		<u>183,550</u>
Net assets			<u>567,988</u>		<u>598,550</u>
Funds					
General funds	13		152,988		157,205
Capital investment fund	13		213,904		213,904
Endowment funds	15		201,096		201,096
Restricted income funds	14		-		26,345
Total funds			<u>567,988</u>		<u>598,550</u>

The financial statements were approved by the board on 9 December 2015 and signed on its behalf by



Kieran McEvoy
Director

The notes on pages 10 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 2015

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 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 2015

2. Voluntary income

	Restricted funds £	2015 Total £	2014 Total £
Atlantic Philanthropies - CAJ Limited	201,184	201,184	211,941
Joseph Rowntree Charitable Trust	42,478	42,478	21,991
	<u>243,662</u>	<u>243,662</u>	<u>233,932</u>

3. Investment income

	Unrestricted funds £	2015 Total £	2014 Total £
Bank interest receivable	346	346	646
	<u>346</u>	<u>346</u>	<u>646</u>

4. Incoming resources from charitable activities

	2015 Total £	2014 Total £
Rental Income from CAJ	-	20,000
	<u>-</u>	<u>20,000</u>

5. Governance costs

	2015 Total £	2014 Total £
Auditor remuneration	1,769	1,316
Sundry expenses	450	-
Bank charges	125	137
	<u>2,344</u>	<u>1,453</u>

Human Rights Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 June 2015

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

	2015	2014
	£	£
Net (outgoing)/incoming resources is stated after charging:		
Auditors' remuneration	1,769	1,316
	<u>1,769</u>	<u>1,316</u>

7. Trustees' emoluments

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

8. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 July 2014	9,977	9,977
Disposals	(9,977)	(9,977)
At 30 June 2015	<u>-</u>	<u>-</u>
Depreciation		
At 1 July 2014	9,977	9,977
On disposals	(9,977)	(9,977)
At 30 June 2015	<u>-</u>	<u>-</u>
Net book values		
At 30 June 2015	<u>-</u>	<u>-</u>

9. Fixed asset investments

	Investment properties £	Total £
Valuation		
At 1 July 2014 and At 30 June 2015	415,000	415,000
Historical cost as at 30 June 2015	<u>934,142</u>	<u>934,142</u>

All fixed asset investments are held within the United Kingdom.

Human Rights Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 June 2015

10. Current asset investments

	2015	2014
	£	£
Short-term deposits	197,535	215,956
	<u>197,535</u>	<u>215,956</u>

11. Creditors: amounts falling due within one year

	2015	2014
	£	£
Due to CAJ - Atlantic Philanthropies	41,409	39,052
Due to CAJ - Joseph Rowntree Charitable Trust	18,972	5,000
Accruals and deferred income	1,573	1,377
	<u>61,954</u>	<u>45,429</u>

12. Analysis of net assets between funds

	Unrestricted funds	Endowment funds	Total funds
	£	£	£
Fund balances at 30 June 2015 as represented by:			
Investment assets	213,904	201,096	415,000
Current assets	214,942	-	214,942
Current liabilities	(61,954)	-	(61,954)
	<u>366,892</u>	<u>201,096</u>	<u>567,988</u>

13. Unrestricted funds

	At 1 July 2014	Incoming resources	Outgoing resources	Transfers	At 30 June 2015
	£	£	£	£	£
General funds	157,205	346	(2,344)	(2,219)	152,988
Capital investment fund	213,904	-	-	-	213,904
	<u>371,109</u>	<u>346</u>	<u>(2,344)</u>	<u>(2,219)</u>	<u>366,892</u>

Human Rights Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 June 2015

14. Restricted funds

	At 1 July 2014 £	Incoming resources £	Outgoing resources £	Transfers £	At 30 June 2015 £
Atlantic Philanthropies - CAJ Limited	21,854	201,184	(225,257)	2,219	-
Joseph Rowntree Charitable Trust - Core costs	4,491	42,478	(46,969)	-	-
	<u>26,345</u>	<u>243,662</u>	<u>(272,226)</u>	<u>2,219</u>	<u>-</u>

15. Endowment funds

	At 1 July 2014 £	At 30 June 2015 £
Investment Property - 2nd Floor, Sturgen Building, Belfast.	<u>201,096</u>	<u>201,096</u>

Purposes of Endowment funds

The Endowment fund is represented by the investment property

16. Related party transactions

At the year end creditors are recognised totalling £60,381 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 grants of £272,226 were disbursed to CAJ by the Human Rights Trust.

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.