

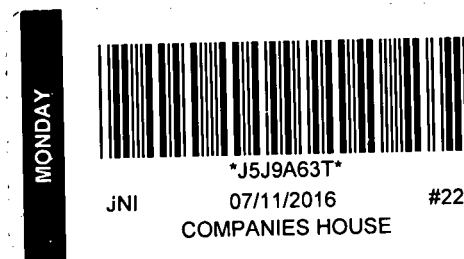
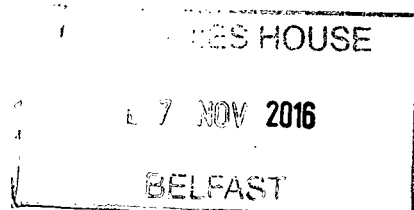
HUMAN RIGHTS TRUST

(A company limited by guarantee)

Report and Financial Statements

30 JUNE 2016

NIC Number: 100525
HMRC Number: X0132095



FINEGAN GIBSON LTD
Chartered Accountants & Statutory Auditors
Causeway Tower
9 James Street South
Belfast
BT2 8DN

HUMAN RIGHTS TRUST
(A company limited by guarantee)
ACCOUNTS
YEAR ENDED 30 JUNE 2016

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HUMAN RIGHTS TRUST
(A company limited by guarantee)

REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT)
YEAR ENDED 30 JUNE 2016

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 30 June 2016 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act (NI) 2008, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

NIC Charity registration number: NIC 100525
Company registration number: NI032607
HMRC charity number: X0132095
Registered office: 1st Floor, Community House, Citylink Business Park, 6a Albert Street,
Belfast, BT12 4HQ

Advisors

Auditors Finegan Gibson Ltd, Causeway Tower, 9 James Street South, Belfast, BT2 8DN
Bankers Ulster Bank Ltd, 91-93 University Road, Belfast BT7 1NG

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Trustees	Kieran McEvoy Louise Mallinder Lisa Thompson Cheryl Lawther
Secretary	Brian Gormally

HUMAN RIGHTS TRUST

(A company limited by guarantee)

REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT)

YEAR ENDED 30 JUNE 2016

OBJECTIVES AND ACTIVITIES

The purposes of the charity are:

- 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

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

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

- 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.

- 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.

- Purpose 3 is the relief of poverty, sickness and distress in particular by 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.

The benefits that flow from Purpose 3 include amelioration of problems of poverty sickness and distress through advice, assistance or representation carried out by organisations grant aided by the Trust. These benefits are demonstrated through records and reports from organisations grant aided or otherwise supported by the Trust, including reports of any litigation carried out, assisted or facilitated by such organisations. No harm is created by this purpose. The beneficiaries of this purpose are

HUMAN RIGHTS TRUST

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REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT)

YEAR ENDED 30 JUNE 2016

members of the public who experience problems of poverty, sickness or distress caused by abuse, violation or lack of protection of their rights and who are unable to pay for advice, assistance or representation. There is no private benefit.

The strategies employed to achieve the charity's aims and objectives include to support with grants and other resources the work of the Committee on the Administration of Justice Ltd whose main object is to support the work of the Human Rights Trust in achieving the above purposes.

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. In particular it has supported the successful activities of the Committee on the Administration of Justice.

Investment performance

The Trust holds investments through its ownership of the premises in the Sturgen Building, 9-15 Queen Street, Belfast which are valued at £415,000. The investment is designed to provide long term viability for the Committee on the Administration of Justice; the value has not materially changed in the accounting year.

FINANCIAL REVIEW

The net fund balances at the year ended 30th June 2016 totalled £566,922 which comprised general unrestricted funds of £151,922 and £415,000 of unrestricted and endowment funds which are invested in premises owned by HRT at Sturgen Building, 9-15 Queen Street, Belfast.

The purpose of this investment is to support the activities of the Committee on the Administration of Justice in its implementation of the charitable objects of the Trust. From October 2013, grant aid was no longer available to support the payment of rent by the tenant, the Committee on the Administration of Justice (CAJ), and, with the full agreement of the Trustees, such payment was discontinued. CAJ pays the building service charge and all other costs associated with the premises. In August 2015, CAJ moved to new premises bought, in partnership with three other human rights organisations, with grant aid provided by Atlantic Philanthropies. CAJ is currently seeking a sub-tenant for the premises in Sturgen Building.

Grant aid, designed to benefit CAJ, from Atlantic Philanthropies ended as from the end of September 2015. From 1 October 2015, CAJ was supported by grant from the Human Rights Fund which was established by Atlantic Philanthropies, the Community Foundation for Northern Ireland and other major foundations.

Principal funding sources

During the year grant aid designed for the benefit of CAJ was received from the Human Rights Fund and the Joseph Rowntree Charitable Trust.

Investment powers and policy

The trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

HUMAN RIGHTS TRUST

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REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT)

YEAR ENDED 30 JUNE 2016

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees consider that the ideal level of reserves would be between three to six months' expenditure which for the year ended 30 June 2016 would be between approximately £30,000 and £60,000.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £151,922 which was above the target level. The trustees believe this represents a sufficient level of reserve to ensure that the going concern assumption is appropriate.

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. Specifically, it will support the efforts of CAJ to extend and diversify its funding sources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Human Rights Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 26th June 1997. Human Rights Trust is a registered charity with the Charity Commission for Northern Ireland. Human Rights Trust has a maximum of six members, each of whom agrees to contribute up to £1 in the event of the charity winding up.

Appointment of trustees

The members appoint the Trustees, who are also the Directors of the Company, as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

There are no employees of the Company

Organisation structure and how charity makes decisions

The board of trustees, which currently has four members, administers the charity. The board normally meets quarterly or as required.

Relationships with related parties

None of our trustees receive remuneration or other benefit from their work with the charity.

HUMAN RIGHTS TRUST
(A company limited by guarantee)

REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT)
YEAR ENDED 30 JUNE 2016

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees (who are also the directors of the Human Rights Trust for the purposes of company law) are responsible 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).

Company law requires the trustees to prepare accounts for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, 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 accounting 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

HUMAN RIGHTS TRUST
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REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT)
YEAR ENDED 30 JUNE 2016

STATEMENT AS TO DISCLOSURE TO OUR AUDITORS

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Registered office:

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

Signed by order of the trustees



Kieran McEvoy
Trustee
Date: 25 October 2016

HUMAN RIGHTS TRUST
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HUMAN RIGHTS TRUST
YEAR ENDED 30 JUNE 2016

We have audited the accounts of the Human Rights Trust for the year ended 30th June 2016 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the Trustees' Annual Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including APB Ethical Standard – Provisions Available for Small Entities (Revised), in the circumstances set out in note 18 to the financial statements.

SCOPE OF THE AUDIT OF THE ACCOUNTS

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

OPINION ON ACCOUNTS

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with applicable accounting standards; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the accounts are prepared is consistent with the accounts.

HUMAN RIGHTS TRUST
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HUMAN RIGHTS TRUST *(continued)*

YEAR ENDED 30 JUNE 2016

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' exemption in preparing the directors' report.



PAUL DOLAN ACA
(Senior Statutory Auditor)
For and on behalf of
FINEGAN GIBSON LTD
Chartered Accountants & Statutory Auditors
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Date: 25 October 2016

HUMAN RIGHTS TRUST
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 30 JUNE 2016

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2016 £	Total 2015 £
Income						
Income from charitable activities	2	-	116,328	-	116,328	243,662
Investment income	3	751	-	-	751	346
Total income		<u>751</u>	<u>116,328</u>	<u>-</u>	<u>117,079</u>	<u>244,008</u>
Expenditure						
Expenditure on charitable activities	4/5	<u>1,817</u>	<u>116,328</u>	<u>-</u>	<u>118,145</u>	<u>274,570</u>
Total expenditure		<u>1,817</u>	<u>116,328</u>	<u>-</u>	<u>118,145</u>	<u>274,570</u>
Net income/(expenditure)		(1,066)	-	-	(1,066)	(30,562)
Reconciliation of funds						
Total funds brought forward		<u>366,892</u>	<u>-</u>	<u>201,096</u>	<u>567,988</u>	<u>598,550</u>
Total funds carried forward		<u>365,826</u>	<u>-</u>	<u>201,096</u>	<u>566,922</u>	<u>567,988</u>

The Statement of financial activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

The notes on page 13 to 19 form part of these accounts.

HUMAN RIGHTS TRUST
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BALANCE SHEET

30 JUNE 2016

	Note	2016 £	2015 £
Fixed assets			
Investments	9	415,000	415,000
Current assets			
Investments	10	147,936	197,535
Cash at bank		<u>5,638</u>	<u>17,407</u>
		153,574	214,942
Creditors: Amounts falling due within one year	11	<u>(1,652)</u>	<u>(61,954)</u>
Net current assets		151,922	152,988
Net assets		<u>566,922</u>	<u>567,988</u>
Creditors: Amounts falling due after more than one year			
The funds of the charity:			
Unrestricted income funds	12	365,826	366,892
Restricted income funds	13	-	-
Endowment funds	14	<u>201,096</u>	<u>201,096</u>
Total charity funds		<u>566,922</u>	<u>567,988</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

Approved by the board of Directors and signed on its behalf by:



Kieran McEvoy, Trustee

Approved by the trustees on 25 October 2016

The notes on pages 13 to 19 form part of these accounts.

HUMAN RIGHTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2016

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatement was considered necessary.

Cash flow statement

The charity has taken advantage of the exemption in the SORP from the requirement to produce a cash flow statement because it is a small charity.

Going concern

The charity reported a net outgoing resources of £1,066 for the year and have unrestricted reserves (excluding designated funds) of £151,922. The trustees are of the view that these reserves are sufficient for the charity for at least the next 12 months and that on this basis the charity is a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

The notes on pages 13 to 19 form part of these accounts.

HUMAN RIGHTS TRUST
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2016

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are funds which the donor has specified are to be solely used for particular areas of the Charity's work.

The Restricted Endowment Fund has been created out of funds received for the specific purpose of ensuring that the Human Rights Trust can continue to carry its work in the years to come.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the related activity.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel and governance costs which support the Charity's activities. These costs have been allocated between expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

Fixed Asset Investments

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

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Current Asset Investments

Current asset investments include highly liquid investments with a short maturity of less than twelve months or less from the date of acquisition or opening of the deposit or similar account.

The notes on pages 13 to 19 form part of these accounts.

HUMAN RIGHTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2016

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Income from charitable activities

	Restricted Funds 2016	Restricted Funds 2015
	£	£
Atlantic Philanthropies	-	201,184
Joseph Rowntree Charitable Trust	25,995	42,478
Human Rights Fund	90,333	-
	<u>116,328</u>	<u>243,662</u>

3. Investment income

	Unrestricted Funds 2016	Unrestricted Funds 2015
	£	£
Deposit accounts	<u>751</u>	<u>346</u>

4. Analysis of expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Grants disbursed	-	116,328	116,328	272,226
Support costs (see note 5)	-	-	-	450
Governance costs (see note 5)	1,817	-	1,817	1,894
	<u>1,817</u>	<u>116,328</u>	<u>118,145</u>	<u>274,570</u>

The notes on pages 13 to 19 form part of these accounts.

HUMAN RIGHTS TRUST
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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2016

5. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the two key charitable activities undertaken. Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	General support	Governance function	2016 Total	2015 Total	Basis of apportionment
	£	£	£	£	
Sundry expenses	-	-	-	450	Direct cost
Audit and accountancy fees	-	1,725	1,725	1,769	Governance
Bank charges	-	92	92	125	Governance
	<u>-</u>	<u>1,817</u>	<u>1,817</u>	<u>2,344</u>	

6. Net incoming resources for the year

This is stated after charging:

	2016	2015
	£	£
Auditors' remuneration:		
- audit of the financial statements	<u>1,725</u>	<u>1,769</u>

7. Trustee emoluments

There were no employees during the year.

Trustees received no emoluments during the year.

8. Related party transactions

During the year grants of £176,709 were disbursed to The Committee on the Administration of Justice ('CAJ') a related party of the Human Rights Trust. At the year end no balance was recognised as owed to CAJ at the year end 30 June 2016 (2015: £60,381).

The notes on pages 13 to 19 form part of these accounts.

HUMAN RIGHTS TRUST
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2016

9. Fixed asset investments

	2016 £	2015 £
Valuation		
At 1 July 2015 and 30 June 2016	<u>415,000</u>	<u>415,000</u>
Historical cost as at 30 June 2016	<u>934,142</u>	<u>934,142</u>

All fixed asset investments are held within the United Kingdom.

10. Current asset investments

	2016 £	2015 £
Short-term deposits	<u>147,936</u>	<u>197,535</u>

11. Creditors: Amounts falling due within one year

	2016 £	2015 £
Due to CAJ – Joseph Rowntree Charitable Trust	-	18,972
Due to CAJ – Atlantic Philanthropies	-	41,409
Accruals	<u>1,652</u>	<u>1,573</u>
	<u>1,652</u>	<u>61,954</u>

12. Unrestricted income funds

	Balance at 1 July 2015 £	Income £	Expenditure £	Balance at 30 June 2016 £
General Funds	152,988	751	(1,817)	151,922
Designated Funds – Capital Investment	<u>213,904</u>	-	-	<u>213,904</u>
	<u>366,892</u>	<u>751</u>	<u>(1,817)</u>	<u>365,826</u>

The notes on pages 13 to 19 form part of these accounts.

HUMAN RIGHTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2016

13. Restricted income funds

	Balance at 1 July 2015 £	Income £	Expenditure £	Balance at 30 June 2016 £
Joseph Rowntree Charitable Trust – core costs	-	25,995	(25,995)	-
Human Rights Fund	-	90,333	(90,333)	-
	<u>-</u>	<u>116,328</u>	<u>(116,328)</u>	<u>-</u>

14. Endowment funds

	Balance at 1 July 2015 £	Income £	Expenditure £	Balance at 30 June 2016 £
Endowment Funds	<u>201,096</u>	<u>-</u>	<u>-</u>	<u>201,096</u>

The Restricted Endowment Fund has been created out of funds received for the specific purpose of ensuring that the Human Rights Trust can continue to carry its work in the years to come.

15. Analysis of net assets between funds

	General Funds £	Designated Funds £	Endowment Funds £	Total Funds 2016 £	Total Funds 2015 £
Fund balances					
Fixed Investment Assets	-	213,904	201,096	415,000	415,000
Current Assets	153,574	-	-	153,574	214,942
Current Liabilities	(1,652)	-	-	(1,652)	(61,954)
	<u>151,922</u>	<u>213,904</u>	<u>201,096</u>	<u>566,922</u>	<u>567,988</u>

16. Legal status of the Charity

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

The notes on pages 13 to 19 form part of these accounts.

HUMAN RIGHTS TRUST
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2016

17. Corporation tax

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

18. APB Ethical Standard – Provisions available for small entities

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

The notes on pages 13 to 19 form part of these accounts.