

Company Registration No. 251017 (Eire)

**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL  
FREEDOMS LIMITED**

**( LIMITED BY GUARANTEE )**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL  
FREEDOMS LIMITED  
( LIMITED BY GUARANTEE )  
COMPANY INFORMATION**

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<b>Directors</b>	Judy Walsh Mary McIvor Malachy Murphy Michael Finucane
<b>Secretary</b>	Mark Kelly
<b>Company number</b>	251017
<b>Registered office</b>	DMG Business Centre 9-13 Blackhall Place Dublin 7
<b>Auditors</b>	Broc Accounting Services Limited Unit 11 Burnell Court, Northern Cross, Malahide Road Dublin 17
<b>Bankers</b>	Bank of Ireland, 2 College Green, Dublin 2.  ICS Building Society Bank of Ireland Sales Desk 2 College Green Dublin 2
<b>Charity Number</b>	CHY 11460

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**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL  
FREEDOMS LIMITED  
( LIMITED BY GUARANTEE )  
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**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL  
FREEDOMS LIMITED  
( LIMITED BY GUARANTEE )  
DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

The directors present their report and financial statements for the year ended 31 December 2013.

**Principal activities and review of the business**

The principal activity of the company continued to be that of advancement of education, the carrying forward of research and the provision of information and advice in the areas of civil liberties, human rights and fundamental freedoms.

**Principal Risks and Uncertainties**

The company operates solely in the Republic of Ireland, Therefore, it is not subject to significant currency risks. The company does not rely on significant borrowings and has a minimal exposure to interest rate risk. The company is in a strong liquid position and does not foresee any cashflow risk in the near future. The company's policy is to ensure that sufficient resources are available from cash balances to ensure all obligations can be met when they fall due.

The directors are aware of the major risks to which the company is exposed, in particular those related to the operations and finances of the company and are satisfied that systems are in place to mitigate exposure to major risks.

**Results and dividends**

The results for the year are set out on page 5.

**Post balance sheet events**

There have been no significant events affecting the company since the year end, which would have an impact on the results in these financial statements.

**Future developments**

The company plans to remain in an overall surplus position in the coming year.

**Directors**

The following directors have held office since 1 January 2013:

Judy Walsh  
Mary McIvor  
Malachy Murphy  
Michael Finucane

**Directors' interests**

The directors' beneficial interests in the shares of the company were as stated below:

	31 December 2013	Shares Heading 1 January 2013
Directors Name	0	0

The directors who held office at 31 December 2013 held no interests in the company.

**Books of account**

The measures taken by the directors to ensure compliance with the requirements of Section 202, Companies Act, 1990, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at its premises at DMG Business Centre, 9 -13 Blackhall Place, Dublin 7.

**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL  
FREEDOMS LIMITED  
( LIMITED BY GUARANTEE )  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

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**Auditors**

In accordance with the Companies Act 1963, section 160(2), Broc Accounting Services Limited continue in office as auditors of the company.

**Statement of directors' responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and Irish law).

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2013. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board

Mary McIvor  
Director  
22 September 2014

Michael Finucane  
Director

**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL  
FREEDOMS LIMITED  
( LIMITED BY GUARANTEE )  
INDEPENDENT AUDITORS' REPORT**

**TO THE MEMBERS OF TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND  
FUNDAMENTAL FREEDOMS LIMITED**

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We have audited the financial statements of Trust for Civil Liberties, Human Rights and Fundamental Freedoms Limited for the year ended 31 December 2013 set out on pages 5 to 11. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. Our 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 work, for this report, or for the opinions we have formed.

**Respective responsibilities of the directors and auditors**

As explained more fully in the Directors' Responsibilities Statement set out on pages 1 to 2 the directors are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors, including FRC Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 10 to the financial statements.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2013 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Acts, 1963 to 2013.

**Matters on which we are required to report by the Companies Acts 1963 to 2013**

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion proper books of account have been kept by the company.
- The financial statements are in agreement with the books of account.
- In our opinion, the information given in the directors' report is consistent with the financial statements.

**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL  
FREEDOMS LIMITED**

**( LIMITED BY GUARANTEE )**

**INDEPENDENT AUDITORS' REPORT (CONTINUED)**

**TO THE MEMBERS OF TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND  
FUNDAMENTAL FREEDOMS LIMITED**

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**Matters on which we are required to report by exception**

We have nothing to report in respect of the provisions in the Companies Acts 1963 to 2013 which requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

**Steven O'Halloran (Statutory Auditor)  
for and on behalf of Broc Accounting Services Limited**

22 September 2014

**Chartered Accountants  
Statutory Auditor**

Unit 11 Burnell Court,  
Northern Cross,  
Malahide Road  
Dublin 17

**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL  
FREEDOMS LIMITED  
( LIMITED BY GUARANTEE )  
PROFIT AND LOSS ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

	Notes	2013 €	2012 €
Turnover	2	900,000	700,000
Administrative expenses		(571,775)	(651,059)
Other operating income		20,113	9,825
<b>Operating profit</b>	3	348,338	58,766
Other interest receivable and similar income	4	157	2,681
<b>Profit on ordinary activities before taxation</b>		348,495	61,447
Tax on profit on ordinary activities	5	-	-
<b>Profit for the year</b>	7	348,495	61,447

The profit and loss account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the profit and loss account.

Approved by the board on 22 September 2014

Mary McIvor  
Director

Michael Finucane  
Director



**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL  
FREEDOMS LIMITED  
( LIMITED BY GUARANTEE )  
BALANCE SHEET**

**AS AT 31 DECEMBER 2013**

	Notes	2013 €	€	2012 €	€
<b>Current assets</b>					
Cash at bank and in hand		550,870		202,957	
<b>Creditors: amounts falling due within one year</b>	<b>6</b>	<u>(984)</u>		<u>(1,566)</u>	
<b>Total assets less current liabilities</b>			<u>549,886</u>		<u>201,391</u>
<b>Capital and reserves</b>					
Profit and loss account	<b>7</b>		<u>549,886</u>		<u>201,391</u>
<b>Members' funds</b>	<b>8</b>		<u>549,886</u>		<u>201,391</u>

Approved by the board and authorised for issue on 22 September 2014

Mary McIvor  
Director

Michael Finucane  
Director

**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL  
FREEDOMS LIMITED  
( LIMITED BY GUARANTEE )  
CASH FLOW STATEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

	€	2013 €	€	2012 €
<b>Net cash inflow from operating activities</b>		347,756		58,766
<b>Returns on investments and servicing of finance</b>				
Interest received	157		2,681	
<b>Net cash inflow for returns on investments and servicing of finance</b>		157		2,681
<b>Net cash inflow before management of liquid resources and financing</b>		347,913		61,447
<b>Increase in cash in the year</b>		347,913		61,447

**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL  
FREEDOMS LIMITED  
( LIMITED BY GUARANTEE )  
NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2013**

<b>1</b>	<b>Reconciliation of operating profit to net cash inflow from operating activities</b>				
				<b>2013</b>	<b>2012</b>
				€	€
	Operating profit			348,338	58,766
	(Decrease)/Increase in creditors within one year			(582)	-
	<b>Net cash inflow from operating activities</b>			<u>347,756</u>	<u>58,766</u>
<b>2</b>	<b>Analysis of net funds</b>	<b>1 January 2013</b>	<b>Cash flow</b>	<b>Other non-cash changes</b>	<b>31 December 2013</b>
		€	€	€	€
	Net cash:				
	Cash at bank and in hand	202,957	347,913	-	550,870
	Bank deposits	-	-	-	-
	<b>Net funds</b>	<u>202,957</u>	<u>347,913</u>	<u>-</u>	<u>550,870</u>
<b>3</b>	<b>Reconciliation of net cash flow to movement in net funds</b>			<b>2013</b>	<b>2012</b>
				€	€
	Increase in cash in the year			347,913	61,447
	<b>Movement in net funds in the year</b>			347,913	61,447
	Opening net funds			202,957	141,510
	<b>Closing net funds</b>			<u>550,870</u>	<u>202,957</u>

**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS LIMITED**  
**( LIMITED BY GUARANTEE )**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

**1 Accounting policies**

**1.1 Accounting convention**

The financial statements are prepared on a going concern basis .

**1.2 Turnover**

Turnover represents amounts received by way of grants and donations. The grants are recognised on a receivable basis. The trust has been set up to receive grants and donations and these grants/donations are then issued to the Irish Council for Civil Liberties. All the grants received by the trust are from The Atlantic Philanthropies, they issued the grants to ensure that the ICCL had funding to ensure that human rights principles, standards and international jurisprudence are reflected in law and policy. The Atlantic Philanthropies have attached certain conditions to the grants they have issued, the grants are repayable in full if these conditions are not met.

**1.3 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable law and the accounting standards issued by the Financial Reporting Council promulgated by The Institute of Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland), which have been applied consistently (except otherwise stated).

**2 Turnover**

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the Republic of Ireland.

<b>3 Operating profit</b>	<b>2013</b>	<b>2012</b>
	€	€
Operating profit is stated after charging:		
Audit Services	984	984
Other Assurance Services	-	-
Tax Advisory	-	-
Other Non Audit Services	-	-
	<u>984</u>	<u>984</u>
<b>4 Other interest receivable and similar income</b>	<b>2013</b>	<b>2012</b>
	€	€
Bank interest	157	2,681
	<u>157</u>	<u>2,681</u>

**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL  
FREEDOMS LIMITED  
( LIMITED BY GUARANTEE )  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2013**

5 Taxation	2013	2012
	€	€
<b>Current tax charge</b>	<u>-</u>	<u>-</u>
<b>Factors affecting the tax charge for the year</b>		
Profit on ordinary activities before taxation	<u>348,495</u>	<u>61,447</u>
Profit on ordinary activities before taxation multiplied by standard rate of Irish corporation tax of 0.00% (2012: 0.00%)	<u>-</u>	<u>-</u>
<b>Current tax charge</b>	<u>-</u>	<u>-</u>

**Charitable Status.**

The company has been granted exemption in accordance with the provisions of Section 207 Tax Consolidation Act, 1997, under reference CHY 11460.

6 Creditors: amounts falling due within one year	2013	2012
	€	€
Accruals and deferred income	<u>984</u>	<u>1,566</u>

7 Statement of movements on profit and loss account	Profit and loss account €
Balance at 1 January 2013	201,391
Profit for the year	<u>348,495</u>
Balance at 31 December 2013	<u>549,886</u>

**TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS LIMITED**  
**( LIMITED BY GUARANTEE )**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

8 Reconciliation of movements in members' funds	2013	2012
	€	€
Profit for the financial year	348,495	61,447
Opening members' funds	201,391	139,944
Closing members' funds	<u>549,886</u>	<u>201,391</u>

**9 Employees**

**Number of employees**

There were no employees during the year apart from the directors.  
The directors of the company do not receive any remuneration.

**10 Auditors' Ethical Standards**

In common with many businesses 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.

**11 Related party relationships and transactions**

The trust issue grants annually to its related party the Irish Council for Civil Liberties. The trust was set up to collect grants and donations on behalf of The Irish Council for Civil Liberties (ICCL). The ICCI use the grants issued to them to ensure human rights principles, standards and international jurisprudence are reflected in law and policy. Over the current year €567,000 grants were issued to the ICCL.

**12 Approval of financial statements**

The directors approved the financial statements on the 22 September 2014.