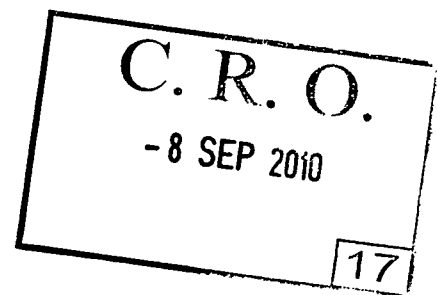




IRISH COUNCIL FOR CIVIL LIBERTIES LIMITED
(A Company Limited by Guarantee and not having a Share Capital)

ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009

Registration number 411471



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DIRECTORS, ADVISORS AND OTHER INFORMATION

DIRECTORS Michael Finucane (resigned 20th June 2009)
Malachy Murphy
Conor Power
Mary McIvor
Jean Tansey

SECRETARY Malachy Murphy

COMPANY NUMBER 411471

REGISTERED OFFICE DMG Business Centre
9-13 Blackhall Place
Dublin 7

AUDITORS Squires & Co.
Chartered Accountants
4 Merrion Square
Dublin 2

BUSINESS ADDRESS DMG Business Centre
9-13 Blackhall Place
Dublin 7

BANKERS Bank of Ireland
College Green
Dublin 2

SOLICITORS Frank Keane Solicitors
11 Clanwilliam Terrace
Dublin 7

DIRECTORS' REPORT

The directors present their report and the audited financial statements for the year ended 31 December 2009.

In preparing the financial statements, the directors have exercised the options available to a small company contained in sections 10 and 12 of the Companies (Amendment) Act, 1986.

Principal activity and business review

The principal activity of the company in the period under review was that a not-for-profit association of members and associate members with a common interest in defending and promoting civil liberties and human rights of both individuals and groups. The directors have no further plans to change significantly the activities and operations of the company in the foreseeable future.

Results and dividends

	2009	2008
	€	€
Retained surplus at the start of the year amounted to	17,960	20,267
Retained surplus/(deficit) for the financial year amounted to	3,361	(2,307)
Retained surplus at the end of the financial year	<u>21,321</u>	<u>17,960</u>

Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page.

The present membership of the board is set out on page 2. Details of director's shareholdings, interests and transactions with the company are provided in note 2 to the financial statements.

Health and safety of employees

The well being of the company's employees is safeguarded through the strict adherence to health and safety standards. The Safety, Health and Welfare at Work Act 2005 imposes certain requirements on employers and the company has taken the necessary action to ensure compliance with the Act, including the adoption of a safety statement.

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 and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at DMG Business Centre, 9-13 Blackhall Place, Dublin 7, .

Events since the year end

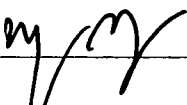
There have been no significant events affecting the company since the year end.

DIRECTORS' REPORT

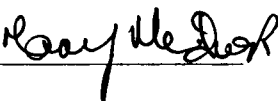
Auditors

The auditors, Squires & Co., have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act, 1963.

This report was approved by the Board on 15 May 2010 and signed on its behalf by



Director



Director

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. 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 confirm that they have complied with the above requirements in preparing the financial statements.


The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2009 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

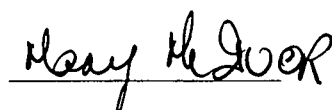
In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

On behalf of the board



Director



Director

15 May 2010

**Auditors' report to the company
pursuant to section 18(3) of the Companies (Amendment) Act, 1986**

To the directors of Irish Council for Civil Liberties Limited

The following are copies of our report dated 15 May 2010 under section 18(4) Companies (Amendment) Act 1986 to the directors of Irish Council for Civil Liberties Limited and our report dated 15 May 2010 under section 193 Companies Act 1990 to the members of that company for its financial year ended 31 December 2009.

Report of the auditors under section 18(4) Companies (Amendment) Act 1986:

We have examined the abridged accounts on pages 9 to 15, together with the financial statements of the company for the year ended 31 December 2009 to be laid before the Annual General Meeting, which form the basis for those abridged accounts.

Respective responsibilities of directors and auditors

The directors are responsible for preparing abridged accounts in accordance with Sections 10 and 12 of the Companies (Amendment) Act 1986. It is our responsibility to form an independent opinion as to the company's entitlement to the exemptions claimed in the directors' statement and whether the abridged accounts have been properly prepared in accordance with those Sections.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the directors are entitled to annex abridged accounts to the annual return and the abridged accounts have been properly prepared from those financial statements. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under Section 18 of the Companies (Amendment) Act 1986 to annex to the annual return of the company abridged accounts in respect of the year ended 31 December 2009, and those abridged accounts have been properly prepared pursuant to the provisions of Sections 10 and 12 of that Act.

Other information

On 15 May 2010 we reported, as auditors of the company, to the members on the financial statements for the year ended 31 December 2009, and the full text of our audit report is reproduced on pages 7 to 8 of these financial statements.

Squires & Co.

Chartered Accountants & Registered Auditors

4 Merrion Square

Dublin 2

Date: 15 May 2010

**Auditors' report to the company
pursuant to section 18(3) of the Companies (Amendment) Act, 1986
(A Company Limited by Guarantee and not having a Share Capital)**

Report of the auditors under section 193 Companies Act 1990:

We have audited the financial statements of Irish Council for Civil Liberties Limited for the year ended 31 December 2009 which comprise the income and expenditure account, the balance sheet, the cash flow statement and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. 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 auditors' 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 directors and auditors

As described in the statement of directors' responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and Irish Accounting Standards published by the Auditing Practices Board in the UK and Ireland.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and Auditing Standards promulgated by the Auditing Practices Board (UK and Ireland) 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 in accordance with Generally Accepted Accounting Practice in Ireland and are properly prepared in accordance with the Companies Acts 1963 to 2009. We also report to you whether in our opinion: proper books of account have been kept by the company; and whether the information given in the Directors' Report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the company's balance sheet and its income and expenditure account are in agreement with the books of account.

We also report, to the members if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatement within it.

**Auditors' report to the company
pursuant to section 18(3) of the Companies (Amendment) Act, 1986 (continued)
(A Company Limited by Guarantee and not having a Share Capital)**

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 directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company'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.

Opinion

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 2009 and of its profit for the year then ended ; and
- have been properly prepared in accordance with the Companies Acts 1963 to 2009.

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 on pages 3 - 4 is consistent with the financial statements.

Squires & Co.
Chartered Accountants &
Registered Auditors
4 Merrion Square
Dublin 2

Date: 15 May 2010*This is certified a true copy.*

On behalf of the board

Director**Director****Date: 15th May 2010**

STATEMENT OF ACCOUNTING POLICIES

Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's audited financial statements

Basis of preparation

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2009 and the European Communities (Companies: Group Accounts) Regulations, 1992 under the historical cost convention. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Income

Income represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible fixed assets and depreciation

All tangible fixed assets are initially recorded at historic cost. Depreciation is provided on all tangible fixed assets, other than freehold land and investment properties, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Computer equipment	-	33.3% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying values may not be recoverable.

Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

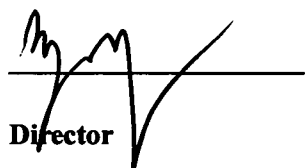
PROFIT AND LOSS ACCOUNT

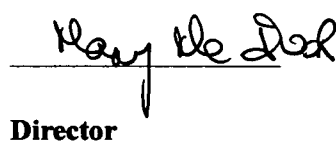
**Income and expenditure account
for the year ended 31 December 2009**

	Notes	Continuing operations	
		2009	2008
		€	€
Gross profit		232,280	212,569
Administrative expenses		(228,919)	(216,458)
Operating profit/(loss)		3,361	(3,889)
Other interest receivable and similar income	1	-	1,582
Profit/(loss) on ordinary activities before taxation		3,361	(2,307)
Tax on profit/(loss) on ordinary activities		-	-
Profit/(loss) on ordinary activities after taxation		3,361	(2,307)
Retained profit/(loss) for the year		3,361	(2,307)
Retained profit brought forward		17,960	20,267
Retained profit carried forward		21,321	17,960

There are no recognised gains or losses other than the profit or loss for the above two financial years.

On behalf of the board


Director


Director

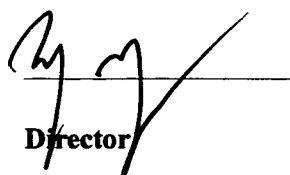
ABRIDGED BALANCE SHEET

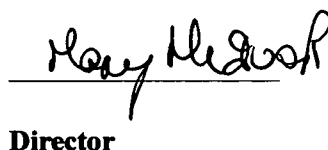
Abridged balance sheet
as at 31 December 2009

	Notes	2009		2008	
		€	€	€	€
Fixed assets					
Tangible assets	5		15,173		25,596
Current assets					
Debtors	6	50,179		6,510	
Cash at bank and in hand		41,815		25,201	
		<u>91,994</u>		<u>31,711</u>	
Creditors: amounts falling due within one year	7	<u>(85,846)</u>		<u>(39,347)</u>	
Net current assets/(liabilities)			<u>6,148</u>		<u>(7,636)</u>
Total assets less current liabilities			<u>21,321</u>		<u>17,960</u>
Net assets			<u>21,321</u>		<u>17,960</u>
Capital and reserves					
Revenue reserves account			<u>21,321</u>		<u>17,960</u>
Members' funds	8		<u>21,321</u>		<u>17,960</u>

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 11 and 12 of the Companies (Amendment) Act, 1986 on the grounds that the company is entitled to the benefit of those exemptions as a medium-sized company.

On behalf of the board


Director


Director

CASH FLOW STATEMENT

**Cash flow statement
for the year ended 31 December 2009**

	Notes	2009 €	2008 €
Reconciliation of operating profit/(loss) to net cash inflow from operating activities			
Operating profit/(loss)		3,361	(3,889)
Depreciation		11,834	13,308
(Increase) / Decrease in debtors		(43,669)	4,452
Increase / (Decrease) in creditors		46,499	14,825
Net cash inflow from operating activities		<u>18,025</u>	<u>19,792</u>
Cash flow statement			
Net cash inflow from operating activities		18,025	19,792
Returns on investments and servicing of finance	11	-	1,582
Capital expenditure	11	(1,411)	(14,710)
Increase in cash in the year		<u>16,614</u>	<u>6,664</u>
Reconciliation of net cash flow to movement in net funds (Note 12)			
Increase in cash in the year		16,614	6,664
Net cash inflow from issue of shares classed as financial liabilities		-	-
Net funds at 1 January 2009		<u>25,201</u>	<u>18,537</u>
Net funds at 31 December 2009		<u>41,815</u>	<u>25,201</u>

NOTES TO THE AUDITED FINANCIAL STATEMENTS

1. Interest receivable and similar income	2009	2008
	€	€
Bank interest	<u>-</u>	<u>1,582</u>

2. Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page.

3. Transactions with directors

There were no transactions with the directors during the period, all directors served on a voluntary basis.

4. Pension costs

The company operates a defined contribution pension plan.

5. Tangible fixed assets	Plant and fittings and machinery	Fixtures, equipment	Total
	€	€	€
Cost			
At 1 January 2009	39,164	15,856	55,020
Additions	<u>-</u>	<u>1,411</u>	1,411
At 31 December 2009	<u>39,164</u>	<u>17,267</u>	56,431
Depreciation			
At 1 January 2009	22,548	6,876	29,424
Charge for the year	<u>8,401</u>	<u>3,433</u>	11,834
At 31 December 2009	<u>30,949</u>	<u>10,309</u>	41,258
Net book values			
At 31 December 2009	<u>8,215</u>	<u>6,958</u>	15,173
At 31 December 2008	<u>16,616</u>	<u>8,980</u>	25,596

NOTES TO THE AUDITED FINANCIAL STATEMENTS

6. Debtors	2009	2008
	€	€
Trade debtors	22,533	1,768
Prepayments and accrued income	27,646	4,742
	<u>50,179</u>	<u>6,510</u>
7. Creditors: amounts falling due within one year	2009	2008
	€	€
<i>Other creditors</i>		
Trade creditors	20,985	2,197
Accruals and deferred income	51,049	24,182
<i>Taxation creditors</i>		
PAYE/PRSI	13,812	12,968
	<u>85,846</u>	<u>39,347</u>
8. Reconciliation of movements in members' funds	2009	2008
	€	€
Surplus/(deficit) for the year	3,361	(2,307)
Opening members' funds	17,960	20,267
Closing members' funds	<u>21,321</u>	<u>17,960</u>
9. Financial commitments		
There are no financial commitments that exist at the year end.		
10. Related party transactions		

The Trust for Civil Liberties Human Rights and Fundamental Freedoms Limited is a related party to Irish Council of Civil Liberties (ICCL) Limited. The Trust for Civil Liberties Human Rights and Fundamental Freedoms Limited holds the funds from which the grant received from Atlantic Philanthropies is paid during the year. The Trust for Civil Liberties Human Rights and Fundamental Freedoms Limited transferred €780,000 to ICCL Limited in 2009 (2008; €770,000).

NOTES TO THE AUDITED FINANCIAL STATEMENTS

11. Gross cash flows	2009	2008
	€	€
Returns on investments and servicing of finance		
Interest received	-	1,582
Capital expenditure		
Payments to acquire tangible assets	(1,411)	(14,710)

12. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	25,201	16,614	41,815
Net funds	<u>25,201</u>	<u>16,614</u>	<u>41,815</u>

13. Company Limited by Guarantee

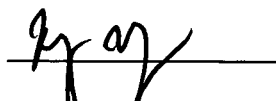
The company is one limited by guarantee not having a share capital.

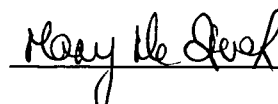
14. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

15. Approval of financial statements

The financial statements were approved by the Board on 15 May 2010 and signed on its behalf by


Director


Director