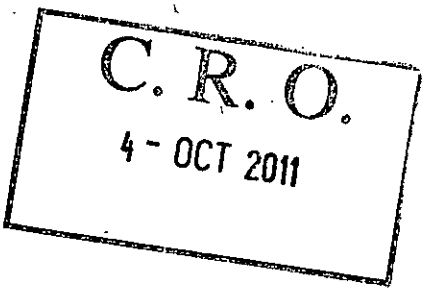
IRISH COUNCIL FOR CIVIL LIBERTIES LIMITED
(A Company Limited by Guarantee and not having a Share Capital)

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2010

Registration number 411471



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DIRECTORS, ADVISORS AND OTHER INFORMATION

DIRECTORS	Malachy Murphy	
	Conor Power	
	Mary McIvor	
	Jean Tansey	
	Aogan Mulcahy	(appointed 12/07/2010)
	Mark Keating	(appointed 12/07/2010)
	Siobhan Cummiskey	(appointed 12/07/2010)
	Natalie McDonnell	(appointed 11/12/2010)
SECRETARY	Malachy Murphy	
COMPANY NUMBER	411471	
REGISTERED OFFICE	DMG Business Centre 9-13 Blackhall Place Dublin 7	
AUDITORS	Squires & Co. Chartered Accountants 32 Merrion Street Upper 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 2010.

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

	2010	2009
	€	€
Retained surplus at the start of the year amounted to	**21,321**	17,960
Surplus for the finanical year amounted to	**3,469**	3,361
Retained surplus at the end of the financial year	**24,790**	21,321

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 1 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 25 June 2011 and signed on its behalf by

Natalie McDonnell

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

Natalie McDonnell

Director **Director**

25 June 2011

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 25 June 2011 under section 18(4) Companies (Amendment) Act 1986 to the directors of Irish Council for Civil Liberties Limited and our report dated 25 June 2011 under section 193 Companies Act 1990 to the members of that company for its financial year ended 31 December 2010.

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 2010 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 2010, and those abridged accounts have been properly prepared pursuant to the provisions of Sections 10 and 12 of that Act.

Other information

On 25 June 2011 we reported, as auditors of the company, to the members on the financial statements for the year ended 31 December 2010, and the full text of our audit report is reproduced on pages 7 to 8 of these financial statements.

Squires & Co.

Squires & Co.
Chartered Accountants & Registered Auditors
32 Merrion Street Upper
Dublin 2
25 June 2011

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 2010 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 2010 and of its deficit 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

Squires & Co.
Chartered Accountants &
Registered Auditors
32 Merrion Street Upper
Dublin 2

25 June 2011

This is certified a true copy.

On behalf of the board

Natalie McDonnell

Director **Director**

25th June 2011

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 Communites (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	-	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

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

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.

PROFIT AND LOSS ACCOUNT

Income and expenditure account
for the year ended 31 December 2010

		Continuing operations	
		2010	2009
	Notes	**€**	€
Gross profit		**209,027**	232,280
Administrative expenses		**(205,558)**	(228,919)
Profit on ordinary activities before taxation		**3,469**	3,361
Tax on profit on ordinary activities		**-**	-
Profit on ordinary activities after taxation		**3,469**	3,361
Retained profit for the year		**3,469**	3,361
Retained profit brought forward		**21,321**	17,960
Retained profit carried forward		**24,790**	21,321

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

On behalf of the board

Natalie McDonnell

Director

Director

ABRIDGED BALANCE SHEET

Abridged balance sheet
as at 31 December 2010

	Notes	2010 €	2010 €	2009 €	2009 €
Fixed assets					
Tangible assets	4		**24,748**		15,173
Current assets					
Debtors	5	**21,036**		50,179	
Cash at bank and in hand		**83,634**		41,815	
		104,670		91,994	
Creditors: amounts falling due within one year	6	**(104,628)**		(85,846)	
Net current assets			**42**		6,148
Total assets less current liabilities			**24,790**		21,321
Net assets			**24,790**		21,321
Capital and reserves					
Revenue reserves account			**24,790**		21,321
Members' funds	7		**24,790**		21,321

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

Natalie McDonnell

Director

Director

25 June 2011

CASH FLOW STATEMENT

Cash flow statement
for the year ended 31 December 2010

	Notes	2010 €	2009 €
Reconciliation of operating profit to net cash inflow from operating activities			
Operating profit		3,469	3,361
Depreciation		10,756	11,834
Decrease in debtors		29,143	(43,669)
Increase in creditors		18,782	46,499
Net cash inflow from operating activities		62,150	18,025
Cash flow statement			
Net cash inflow from operating activities		62,150	18,025
Capital expenditure	10	(20,331)	(1,411)
Increase in cash in the year		41,819	16,614
Reconciliation of net cash flow to movement in net funds (Note 11)			
Increase in cash in the year		41,819	16,614
Net cash inflow from issue of shares classed as financial liabilities		-	-
Net funds at 1 January 2010		41,815	25,201
Net funds at 31 December 2010		83,634	41,815

NOTES TO THE AUDITED FINANCIAL STATEMENTS

1. Directors of the Company

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

2. Transactions with directors

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

3. Pension costs

The company operates a defined contribution pension plan.

4. Tangible fixed assets

	Computer equipment €	Fixtures & fittings €	Total €
Cost			
At 1 January 2010	39,164	17,267	**56,431**
Additions	1,061	19,270	**20,331**
At 31 December 2010	40,225	36,537	**76,762**
Depreciation			
At 1 January 2010	30,949	10,309	**41,258**
Charge for the year	5,767	4,989	**10,756**
At 31 December 2010	36,716	15,298	**52,014**
Net book values			
At 31 December 2010	3,509	21,239	**24,748**
At 31 December 2009	8,215	6,958	**15,173**

5. Debtors

	2010 €	2009 €
Trade debtors	**4,895**	22,533
Prepayments and accrued income	**16,141**	27,646
	21,036	50,179

NOTES TO THE AUDITED FINANCIAL STATEMENTS

6. Creditors: amounts falling due within one year

	2010 €	2009 €
Other creditors		
Trade creditors	**8,674**	20,985
Accruals and deferred income	**86,263**	51,049
Pension contributions	**229**	-
Taxation creditors		
PAYE/PRSI	**9,462**	13,812
	104,628	85,846

7. Reconciliation of movements in members' funds

	2010 €	2009 €
Surplus for the year	**3,469**	3,361
Opening members' funds	**21,321**	17,960
Closing members' funds	**24,790**	21,321

8. Financial commitments

There are no financial commitments that exist at the year end.

9. 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 grants received from Atlantic Philanthropies is paid during the year. The Trust for Civil Liberties Human Rights and Fundamental Freedoms Limited transferred €742,500 to ICCL Limited in 2010 (2009; €780,000).

10. Gross cash flows

	2010 €	2009 €
Capital expenditure		
Payments to acquire tangible assets	**(20,331)**	(1,411)

NOTES TO THE AUDITED FINANCIAL STATEMENTS

11. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	41,815	41,819	83,634
Net funds	41,815	41,819	83,634

12. Company Limited by Guarantee

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

13. Accounting Periods

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

14. Approval of financial statements

The financial statements were approved by the Board on 25 June 2011 and signed on its behalf by

Natalie McDermott

Director

Director