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

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2012

Registration number 411471



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DIRECTORS, ADVISORS AND OTHER INFORMATION

DIRECTORS	Mary McIvor (retired 01/01/2013) Siobhan Cummiskey Natalie McDonnell Frances Feeney Niall Mulligan Elaine Dewhurst Alan DP Brady Claire Hamilton
SECRETARY	Suzanne Handley
COMPANY NUMBER	411471
REGISTERED OFFICE	DMG Business Centre 9-13 Blackhall Place Dublin 7
AUDITORS	Squires & Co. Chartered Accountants & Registered Auditors 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 2012.

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

	2012	2011
	€	€
Profit retained at the start of the year amounted to	26,011	24,790
Profit for the financial year amounted to	4,743	1,221
Retained profit at the end of the financial year	<u>30,754</u>	<u>26,011</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 3 to the financial statements.

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 or impacting these financial statements since the year end.

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 June 2013 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 2012 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 June 2013

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
IRISH COUNCIL FOR CIVIL LIBERTIES LIMITED
(A Company Limited by Guarantee and not having a Share Capital)**

We have audited the financial statements of Irish Council for Civil Liberties Limited for the year ended 31 December 2012 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 2012. 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.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
IRISH COUNCIL FOR CIVIL LIBERTIES LIMITED (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.

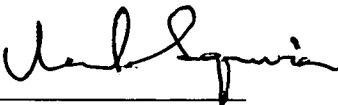
Opinion

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 2012 and of its profit for the year then ended ; and
- have been properly prepared in accordance with the Companies Acts 1963 to 2012.

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 is consistent with the financial statements.



Neil Squires

for and on behalf of
Squires & Co.
Chartered Accountants &
Registered Auditors
32 Merrion Street Upper
Dublin 2

15 June 2013

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 2012 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 receipts from grants and other income generated from special events.

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

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

Taxation

Corporation Tax payable is provided on taxable profits at current rates.

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.

STATEMENT OF ACCOUNTING POLICIES

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.

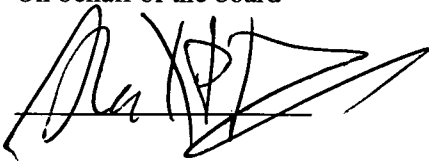
INCOME AND EXPENDITURE ACCOUNT

**Income and Expenditure Account
for the year ended 31 December 2012**

		Continuing operations	
		2012	2011
Notes		€	€
Income	1	915,780	1,013,748
Expenditure		(911,037)	(1,012,527)
Surplus on ordinary activities before taxation	2	4,743	1,221
Tax on surplus on ordinary activities	6	-	-
Surplus on ordinary activities after taxation		4,743	1,221
Retained surplus for the year		4,743	1,221
Balance brought forward		26,011	24,790
Balance carried forward		30,754	26,011

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

On behalf of the board



Director



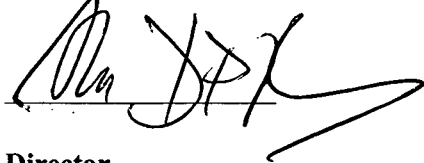
Director

BALANCE SHEET

**Balance sheet
as at 31 December 2012**

	Notes	€	2012 €	€	2011 €
Fixed assets					
Tangible assets	7		13,102		16,309
Current assets					
Debtors	8	137,751		41,809	
Cash at bank and in hand		36,236		71,336	
		<u>173,987</u>		<u>113,145</u>	
Creditors: amounts falling due within one year	9	<u>(156,335)</u>		<u>(103,443)</u>	
Net current assets			<u>17,652</u>		<u>9,702</u>
Total assets less current liabilities			<u>30,754</u>		<u>26,011</u>
Net assets			<u>30,754</u>		<u>26,011</u>
Capital and reserves					
Revenue reserves account			<u>30,754</u>		<u>26,011</u>
Members' funds	10		<u>30,754</u>		<u>26,011</u>

On behalf of the board



Director



Director

15 June 2013

CASH FLOW STATEMENT

**Cash flow statement
for the year ended 31 December 2012**

	Notes	2012 €	2011 €
Reconciliation of operating profit to net cash outflow from operating activities			
Operating profit		4,743	1,221
Depreciation		5,472	9,598
(Increase) in debtors		(95,942)	(20,773)
Increase in creditors		52,892	(1,185)
Net cash outflow from operating activities		(32,835)	(11,139)
Cash flow statement			
Net cash outflow from operating activities		(32,835)	(11,139)
Capital expenditure	13	(2,265)	(1,159)
Decrease in cash in the year		(35,100)	(12,298)
Reconciliation of net cash flow to movement in net debt (Note 14)			
Decrease in cash in the year		(35,100)	(12,298)
Net cash inflow from issue of shares classed as financial liabilities		-	-
Net funds at 1 January 2012		71,336	83,634
Net funds at 31 December 2012		36,236	71,336

NOTES TO THE AUDITED FINANCIAL STATEMENTS

1. Income

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

	2012	2011
	€	€
Class of business		
Grant Income	888,687	814,990
Other Income	27,093	198,758
	<u>915,780</u>	<u>1,013,748</u>

2. Operating surplus

Operating surplus is stated after charging auditors' remuneration of:

	2012	2011
	€	€
Audit fees (€3,000 plus VAT)	3,690	3,690
Tax advisory services (€500 plus VAT)	615	615
Other non-audit services (€4,100 plus VAT)	5,043	5,043
	<u>9,348</u>	<u>9,348</u>

3. Employees

The average monthly numbers of employees (including the directors) during the year were:

	2012	2011
	Number	Number
Employees	<u>9</u>	<u>9</u>

Employment costs

	2012	2011
	€	€
Wages and salaries	461,579	477,022
Social welfare costs	49,160	51,019
Other pension costs	42,000	45,943
	<u>552,739</u>	<u>573,984</u>

4. Directors of the Company and transactions with directors

The present membership of the board is listed on the 'Directors and other information' page. There were no transactions with the directors during the period, all directors served on a voluntary basis.

5. Pension costs

The company operates a defined contribution pension plan.

NOTES TO THE AUDITED FINANCIAL STATEMENTS

6. Tax on profit on ordinary activities

Analysis of charge in period	2012	2011
	€	€
Corporation tax	-	-

Factors affecting tax charge for period

The tax assessed for the period is lower than the standard rate of corporation tax in Ireland (12.50 %). The differences are explained below:

	2012	2011
	€	€
Profit on ordinary activities before taxation	<u>4,743</u>	<u>1,221</u>
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.50% (31 December 2011 : 12.50%)	593	153
Expenses not deductible for tax purposes	939	-
Capital allowances for period in excess of depreciation	(1,340)	(102)
Utilisation of tax losses	<u>(192)</u>	<u>(51)</u>
Current tax charge for period	<u>-</u>	<u>-</u>

7. Tangible fixed assets

	Computer fittings and equipment	Fixtures, equipment	Total
	€	€	€
Cost			
At 1 January 2012	40,225	37,696	77,921
Additions	2,265	-	2,265
At 31 December 2012	<u>42,490</u>	<u>37,696</u>	<u>80,186</u>
Depreciation			
At 1 January 2012	40,071	21,541	61,612
Charge for the year	897	4,575	5,472
At 31 December 2012	<u>40,968</u>	<u>26,116</u>	<u>67,084</u>
Net book values			
At 31 December 2012	<u>1,522</u>	<u>11,580</u>	<u>13,102</u>
At 31 December 2011	<u>154</u>	<u>16,155</u>	<u>16,309</u>

NOTES TO THE AUDITED FINANCIAL STATEMENTS

8. Debtors	2012	2011
	€	€
Trade debtors	14,557	17,659
Prepayments and accrued income	122,628	24,150
Pension contributions	566	-
	<u>137,751</u>	<u>41,809</u>
9. Creditors: amounts falling due within one year	2012	2011
	€	€
<i>Other creditors</i>		
Trade creditors	50,611	6,401
Other creditors	76,770	-
Accruals and deferred income	17,519	78,350
<i>Taxation creditors</i>		
PAYE/PRSI	11,435	18,692
	<u>156,335</u>	<u>103,443</u>
10. Reconciliation of movements in members' funds	2012	2011
	€	€
Surplus for the year	4,743	1,221
Opening members' funds	26,011	24,790
Closing members' funds	<u>30,754</u>	<u>26,011</u>
11. Financial commitments		

The company has financial commitments to the extent that it holds unspent grant income of €76,770 at the year end that relates to the European Commission JPEN grant. This has been accounted for in Other creditors under Note 9 above.

NOTES TO THE AUDITED FINANCIAL STATEMENTS

12. 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 and other grant bodies are paid during the year. The Trust for Civil Liberties Human Rights and Fundamental Freedoms Limited transferred €650,000 to ICCL Limited in 2012 (2011: €845,000).

13. Gross cash flows

	2012 €	2011 €
Capital expenditure		
Payments to acquire tangible assets	<u>(2,265)</u>	<u>(1,159)</u>

14. Analysis of changes in net funds

	Opening balance €	Cash flows €	Closing balance €
Cash at bank and in hand	71,336	(35,100)	36,236
Net funds	<u>71,336</u>	<u>(35,100)</u>	<u>36,236</u>

15. Company Limited by Guarantee

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

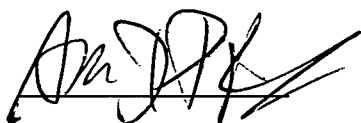
16. Accounting Periods

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

NOTES TO THE AUDITED FINANCIAL STATEMENTS

17. Approval of financial statements

The financial statements were approved by the Board on 15 June 2013 and signed on its behalf by



Director



Director

DETAILED PROFIT AND LOSS ACCOUNT

The following pages are for the directors only

DETAILED INCOME AND EXPENDITURE ACCOUNT

**Detailed income and expenditure account
for the year ended 31 December 2012**

	2012		2011	
	€	€	€	€
Income				
AP Grants - 17443	748,000		713,000	
Consultancy/Speaking Fees	256		384	
Other income generated from ICCL events	3,907		650	
Raxen Project	-		20,577	
Other income	13,270		27,484	
UPR Income	-		138,885	
Individual	-		336	
Corporate	-		3,580	
Special Events	9,660		6,862	
Anti-Discrimination Review	-		30,000	
JPEN	40,000		71,990	
JPEN 2012	<u>100,687</u>		<u>-</u>	
		915,780		1,013,748
Cost of campaigns				
Pillar I - Capacity building	13,118		20,452	
Pillar II - Research & policy development	292,042		317,512	
Pillar III - Campaigns	122,161		131,082	
Pillar IV - Lobbying & advocacy	82,189		72,548	
Pillar V - Networking	101,111		110,959	
Pillar VI - Fundraising	<u>135,866</u>		<u>163,116</u>	
		746,487		815,669
Expenditure				
Support costs not allocated to pillars	52,423		52,878	
Employer's PRSI/NI contributions	5,582		5,664	
Staff money purchase pension costs	4,770		5,100	
Rent payable	56,592		72,673	
Office Furniture & Equipment expense	4,413		6,201	
Insurance	587		3,302	
Leasing of office equipment	2,327		2,718	
Photocopying - copy & service	2,311		2,743	
Computer bureau costs	8,604		8,902	
Cleaning	51		70	
Repairs and maintenance	-		617	
Printing, postage and stationery	10,723		17,290	
Telephone	4,804		5,758	
Travelling and entertainment	2,803		414	
Bank charges	591		673	
Bad debts	507		-	
Canteen	1,990		2,187	

DETAILED INCOME AND EXPENDITURE ACCOUNT

General expenses	-	70
Depreciation on Computer Equipment	897	3,355
Depreciation on FF & Equipment	<u>4,575</u>	<u>6,243</u>
	164,550	196,858
Surplus for the year	<u><u>4,743</u></u>	<u><u>1,221</u></u>