

- 5 AUG 2014
COMPANIES REGISTRATION OFFICE



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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 2013

Registration number 411471

IRISH COUNCIL FOR CIVIL LIBERTIES LIMITED
10 JUL 2014

C. R. O.
10 JUL 2014
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DIRECTORS, ADVISORS AND OTHER INFORMATION

DIRECTORS	Mary McIvor (retired 01/03/2013) Siobhan Cummiskey Natalie McDonnell (retired 01/03/2013) Frances Feeney Niall Mulligan Elaine Dewhurst (retired 16/12/2013) Alan DP Brady Claire Hamilton Jonah Mudehwe (appointed 01/03/2013) Clare Naughton (appointed 01/03/2013)
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 2013.

Principal activity, business review and future developments

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

	2013	2012
	€	€
Profit retained at the start of the year amounted to	30,754	26,011
Profit for the financial year amounted to	696	4,743
Retained Profit at the end of the financial year	<u>31,450</u>	<u>30,754</u>

Principal Risks and Uncertainties

The Directors have overall responsibility for the system of internal control for Irish Council and Civil Liberties Limited (ICCL). These controls aim to safeguard ICCL's assets and to maintain the integrity of operating and accounting procedures. These controls include clearly documented financial procedures and the delegation of the authority of the Board, through the Director of ICCL, to the rest of the organisation.

ICCL prepares comprehensive annual and multi annual budgets. Management accounts are prepared internally on a monthly basis and externally on a quarterly basis.

Both the Board and management are provided with regular financial reports which compare actual results against budget. The Board considers the management of risk in the organisation as a key corporate governance priority. An annual process to identify and manage the top risks for ICCL is included in our Code of Governance and is reviewed regularly. The Directors are responsible for the preparation of the risk management process and internal audit plan.

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 5 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.

DIRECTORS' REPORT

Political contributions

The directors, on enquiry have satisfied themselves that there were no political donations which require disclosure under the Electoral Acts, 1997.

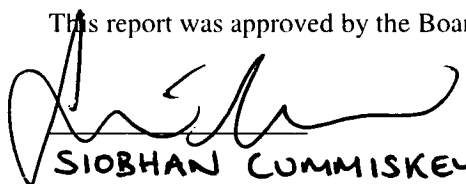
Events since the year end

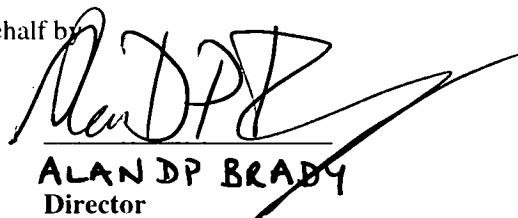
There have been no significant events affecting the company or impacting these financial statements since the year end.

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 5 July 2014 and signed on its behalf by


SIOBHAN CUMISKEY
Director


ALAN DP BRADY
Director

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

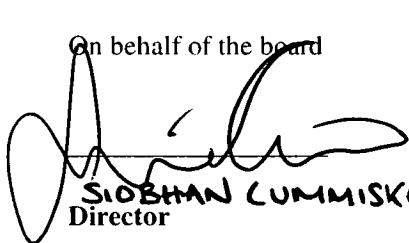
Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for each financial period. Under that law the directors have elected to prepare the financial statements in accordance 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 these financial statements, the directors are required to:

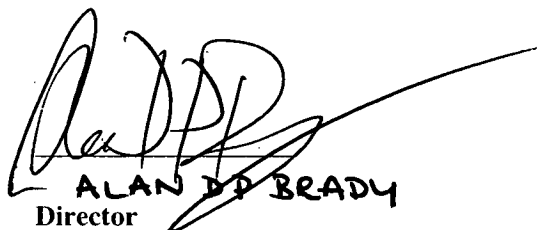
- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 to enable them to ensure the financial statements comply with 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.

On behalf of the board



SIOBHAN CUMISKEY
Director



ALAN D.P. BRADY
Director

5 July 2014

**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 2013 which comprise the income and expenditure account, the balance sheet, the cash flow statement and the related notes. 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 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 explained more fully in the statement of directors' responsibilities 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 Auditing Practices Board's Ethical Standards for Auditors

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 2013. 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.

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. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

We have undertaken the audit in accordance with the requirements of the APB Ethical Standards - Provisions Available for Small Entities, in the circumstances set out in the notes to the financial statements.

**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)**

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 profit for the year then ended ; and
- have been properly prepared in accordance with the Companies Acts 1963 to 2013.

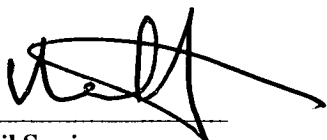
Matters on which we are required to report by the Companies Acts 1963 to 2013

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

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 require us to report to you if, in our opinion the disclosures of directors' remuneration and transactions specified by law are not made.



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

5 July 2014

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 2013 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. Grant income is recognised in profit & loss account once the related expenditure is incurred and terms of the grant are satisfied.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

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 2013**

		Continuing operations	
		2013	2012
		€	€
	Notes		
Income	1	952,572	915,780
Expenditure		(951,890)	(911,037)
Surplus on ordinary activities before interest		682	4,743
Other interest receivable and similar income	3	17	-
Surplus on ordinary activities before taxation	2	699	4,743
Tax on surplus on ordinary activities	7	(3)	-
Surplus on ordinary activities after taxation		696	4,743
Retained surplus for the year	11	696	4,743

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

On behalf of the board


SIOBHAN CUMISKEY
 Director


ALAN DP BRADY
 Director

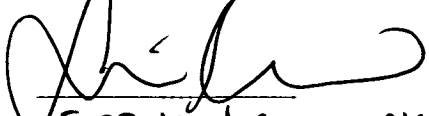
5 July 2014


BALANCE SHEET

Balance sheet
as at 31 December 2013

	Notes	€	2013 €	€	2012 €
Fixed assets					
Tangible assets	8		12,314		13,102
Current assets					
Debtors	9	355,812		137,751	
Cash at bank and in hand		128,572		36,236	
		<u>484,384</u>		<u>173,987</u>	
Creditors: amounts falling due within one year	10	(465,248)		(156,335)	
Net current assets			<u>19,136</u>		<u>17,652</u>
Total assets less current liabilities			<u>31,450</u>		<u>30,754</u>
Net assets			<u><u>31,450</u></u>		<u><u>30,754</u></u>
Capital and reserves					
Revenue reserves account	11		<u>31,450</u>		<u>30,754</u>
Members' funds	12		<u>31,450</u>		<u>30,754</u>

On behalf of the board


SIOBHAN CUMISKEY
 Director


ALAN DP BRADY
 Director

5 July 2014

CASH FLOW STATEMENT

**Cash flow statement
for the year ended 31 December 2013**

	Notes	2013 €	2012 €
Reconciliation of operating profit to net cash inflow from operating activities			
Operating profit		682	4,743
Depreciation		6,215	5,472
(Increase) in debtors		(218,061)	(95,942)
Increase in creditors		308,907	52,892
Net cash inflow from operating activities		<u>97,743</u>	<u>(32,835)</u>
Cash flow statement			
Net cash inflow from operating activities		97,743	(32,835)
Returns on investments and servicing of finance	15	17	-
Taxation	15	3	-
Capital expenditure	15	(5,427)	(2,265)
Increase in cash in the year		<u>92,336</u>	<u>(35,100)</u>
Reconciliation of net cash flow to movement in net funds (Note 16)			
Increase in cash in the year		92,336	(35,100)
Net funds at 1 January 2013		<u>36,236</u>	71,336
Net funds at 31 December 2013		<u>128,572</u>	<u>36,236</u>

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.

	2013	2012
	€	€
Class of business		
Grant Income	937,626	888,687
Other Income	14,946	27,093
	<u>952,572</u>	<u>915,780</u>

2. Operating surplus

Operating surplus is stated after charging auditors' remuneration of:

	2013	2012
	€	€
Net foreign exchange loss	1	-
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>9,349</u>	<u>9,348</u>

3. Interest receivable and similar income

Bank interest

	2013	2012
	€	€
Bank interest	17	-
	<u>17</u>	<u>-</u>

4. Employees

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

Employees

	2013	2012
	Number	Number
Employees	8	9
	<u>8</u>	<u>9</u>

Employment costs

Wages and salaries
Social welfare costs
Other pension costs

	2013	2012
	€	€
Wages and salaries	481,125	461,579
Social welfare costs	51,325	49,160
Other pension costs	43,250	42,000
	<u>575,700</u>	<u>552,739</u>

NOTES TO THE AUDITED FINANCIAL STATEMENTS

5. 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.

6. Pension costs

The company operates a defined contribution pension plan.

7. Tax on profit on ordinary activities

Analysis of charge in period	2013	2012
	€	€
Corporation tax	<u>3</u>	<u>-</u>

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:

	2013	2012
	€	€
Profit on ordinary activities before taxation	<u>699</u>	<u>4,743</u>
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.50% (31 December 2012 : 12.50%)	87	593
Effects of:		
Expenses not deductible for tax purposes	116	939
Capital allowances for period in excess of depreciation	(574)	(1,340)
Utilisation of tax losses	-	(192)
Losses available for future offsets	373	-
Tax payable at higher rate of tax	1	-
Current tax charge for period	<u>3</u>	<u>-</u>

NOTES TO THE AUDITED FINANCIAL STATEMENTS

8. Tangible fixed assets	Computer fittings and equipment €	Fixtures, equipment €	Total €
Cost			
At 1 January 2013	42,490	37,696	80,186
Additions	5,427	-	5,427
At 31 December 2013	<u>47,917</u>	<u>37,696</u>	<u>85,613</u>
Depreciation			
At 1 January 2013	40,968	26,116	67,084
Charge for the year	1,797	4,418	6,215
At 31 December 2013	<u>42,765</u>	<u>30,534</u>	<u>73,299</u>
Net book values			
At 31 December 2013	<u>5,152</u>	<u>7,162</u>	<u>12,314</u>
At 31 December 2012	<u>1,522</u>	<u>11,580</u>	<u>13,102</u>
9. Debtors		2013	2012
		€	€
Trade debtors		6,270	14,557
Prepayments and accrued income		344,333	122,628
Pension contributions		5,209	566
		<u>355,812</u>	<u>137,751</u>
10. Creditors: amounts falling due within one year		2013	2012
		€	€
<i>Other creditors</i>			
Trade creditors		29,558	50,611
Other creditors		101,253	76,770
Accruals and deferred income		317,237	17,519
<i>Taxation creditors</i>			
Corporation tax		(1)	-
PAYE/PRSI		17,201	11,435
		<u>465,248</u>	<u>156,335</u>

NOTES TO THE AUDITED FINANCIAL STATEMENTS

11. Reserves	Profit and loss account €	Total €
At 1 January 2013	30,754	30,754
Retained profit for the year	696	696
At 31 December 2013	<u>31,450</u>	<u>31,450</u>
 12. Reconciliation of movements in members' funds	 2013	 2012
	€	€
Surplus for the year	696	4,743
Opening members' funds	30,754	26,011
Closing members' funds	<u>31,450</u>	<u>30,754</u>

13. Financial commitments

The company has financial commitments to the extent that it holds unspent grant income of €24,483 (2012: €76,770) at the year end that relates to the European Commission JPEN grant. This has been accounted for in Other creditors under Note 10 above.

14. 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 €567,000 to ICCL Limited in 2012 (2012: €650,000).

NOTES TO THE AUDITED FINANCIAL STATEMENTS

15. Gross cash flows

	2013	2012
	€	€
Returns on investments and servicing of finance		
Interest received	17	-
Taxation		
Corporation tax paid	3	-
Capital expenditure		
Payments to acquire tangible assets	(5,427)	(2,265)

16. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	36,236	92,336	128,572
Net funds	<u>36,236</u>	<u>92,336</u>	<u>128,572</u>

17. Company Limited by Guarantee

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

18. APB Ethical Standard - Provisions Available for Small Entities

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the Revenue Commissioners and assist with the management accounts and preparation of the financial statements.

19. Accounting Periods

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

20. Approval of financial statements

The financial statements were approved by the Board on 5 July 2014.