

**Irish Council For Civil Liberties Company Limited by Guarantee**  
(A company limited by guarantee, without a share capital)

**Directors' Report and Financial Statements**

**for the year ended 31 December 2016**

SG Chartered Accountants & Advisors Limited  
Chartered Accountants & Statutory Audit Firm  
32 Merrion Street Upper  
Dublin 2  
Ireland

Company Number: 411471

**Irish Council For Civil Liberties Company Limited by Guarantee**  
(A company limited by guarantee, without a share capital)  
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## **Irish Council For Civil Liberties Company Limited by Guarantee**

(A company limited by guarantee, without a share capital)

### **DIRECTORS AND OTHER INFORMATION**

**Directors**

Deirdre Miller  
Siobhan Cummiskey (Resigned 23 June 2016)  
J.B. Terrins  
Niall Mulligan (Resigned 28 September 2016)  
Andrew Forde  
Alan DP Brady  
Claire Hamilton  
Jonah Mudehwe  
Clare Naughton (Resigned 1 August 2017)  
Mary Lawlor (Appointed 24 April 2017)  
Maurice Manning (Appointed 24 April 2017)  
Marguerite Bolger (Appointed 10 July 2017)

**Company Secretary**

Jonah Mudehwe (Appointed 1 August 2017)  
Suzanne Handley (Resigned 1 August 2017)

**Company Number**

411471

**Registered Office and Business Address**

Dmg Business Centre  
9 - 13 Blackhall Place  
Dublin 7  
Ireland

**Auditors**

SG Chartered Accountants & Advisors Limited  
Chartered Accountants & Statutory Audit Firm  
32 Merrion Street Upper  
Dublin 2  
Ireland

**Bankers**

Bank of Ireland  
College Green  
Dublin 2

**Solicitors**

Frank Keane Solicitors  
30 Pembroke St. Upper  
Dublin 4

# Irish Council For Civil Liberties Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

## DIRECTORS' REPORT

for the year ended 31 December 2016

The directors present their report and the audited financial statements for the year ended 31 December 2016.

### Principal Activity and Review of the Business

The principal activity of the company in the period under review was that of 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.

The Company is limited by guarantee not having a share capital.

In November 2016, the Directors identified a shortfall in funds available to support core activities. The Company engaged an external financial advisor in conjunction with its primary Grantor to carry out a review of its funding requirements for the foreseeable future. The Company obtained additional unrestricted funding from its primary Grantor to alleviate the cash shortfall. The review resulted in a subsequent and more detailed sustainability review and restructuring programme.

### Principal Risks and Uncertainties

The Directors have overall responsibility for the system of internal control for Irish Council for Civil Liberties CLG (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.

### Financial Results

The (deficit)/surplus for the year after providing for depreciation and taxation amounted to €(35,666) (2015 - €1,781).

At the end of the year, the company has assets of €1,015,823 (2015 - €526,291) and liabilities of €1,018,258 (2015 - €493,060). The net assets of the company have decreased by €(35,666).

### Directors and Secretary

The directors who served throughout the year, except as noted, were as follows:

Deirdre Miller  
Siobhan Cumiskey (Resigned 23 June 2016)  
J.B. Terrins  
Niall Mulligan (Resigned 28 September 2016)  
Andrew Forde  
Alan DP Brady  
Claire Hamilton  
Jonah Mudehwe  
Clare Naughton (Resigned 1 August 2017)

The secretary who served during the year was:

Suzanne Handley (Resigned 1 August 2017)

There were no changes in shareholdings between 31 December 2016 and the date of signing the financial statements.

In accordance with the Articles of Association, one third of the directors retire by rotation and, being eligible, offer themselves for re-election.

# Irish Council For Civil Liberties Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

## DIRECTORS' REPORT

for the year ended 31 December 2016

### Post Statement of Financial Position Events

Following the identification of a funding shortfall in November 2016, the Company carried out a sustainability review in December 2016 and early 2017. The exercise included a review of Governance, Human Resources and Financial Viability. The external financial advisor recommended a programme of significant internal restructuring which was duly executed between April and June 2017. The Company obtained additional funding from its primary grantor on execution of the restructuring and established a framework for fundraising into the future.

### Political Contributions

The company did not make any disclosable political donations in the current year.

### Auditors

Squires & Co. resigned as auditors during the year and the directors appointed SG Chartered Accountants & Advisors Limited, (Chartered Accountants & Statutory Audit Firm), to fill the vacancy.

### Going Concern

As mentioned above, the Company executed a significant programme of restructuring. That restructuring process involved a reduction in operating costs, including staff costs, and a revised fundraising strategy being put in place. The restructuring process also involved strengthening governance structures within the company and putting in place a more sustainable organisational model for its future development. The process was completed by June 2017 and was approved by the primary Grantor and an external financial advisor.

The funding environment for civil liberties and human rights work in Ireland remains challenging, and ICCL recognises that its future sustainability will require a strong emphasis on fundraising activity in the 2017 and 2018. Having given consideration to the financial forecasts and having reviewed the fundraising plans, the Directors believe that the Company can continue to function as a going concern and therefore the financial statements have been prepared on a going concern basis.

### Grants and Accrued/Deferred Income

The company's major source of income is grant funding provided by a number of sources. Funding of this nature often requires that expenditure related to grants is incurred in advance of the funds being received. Such instances, where funding is due to the company at year end, lead to an accrued income balance in the accounts. The total amount of accrued income at 31 December 2016 was €436,003.

There are also instances where the company receives funding in advance of expenses being incurred, leading to a deferred income balance in the accounts. The total amount of deferred income at 31 December 2016 was €753,303.

### Companies Act 2014

At 1 June 2015 the Companies Act 2014 came into force. At 1 June 2015 the company was converted to a Company Limited By Guarantee (CLG) under the Companies Act 2014. At 1 December 2016 the company changed its name from Irish Council for Civil Liberties Limited to Irish Council for Civil Liberties Company Limited By Guarantee.

### Statement on Relevant Audit Information

There is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

### Accounting Records

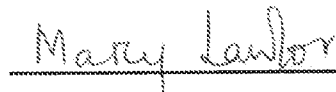
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Dmg Business Centre, 9 - 13 Blackhall Place, Dublin 7.

### Signed on behalf of the board



Director

16 September 2017



16 September 2017

**Irish Council For Civil Liberties Company Limited by Guarantee**  
(A company limited by guarantee, without a share capital)

**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the year ended 31 December 2016

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

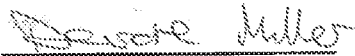
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. 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:

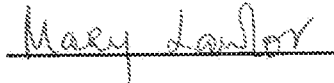
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit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

**Signed on behalf of the board**



**Director**

**16 September 2017**



**16 September 2017**

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Irish Council For Civil Liberties Company Limited by Guarantee**

**(A company limited by guarantee, without a share capital)**

We have audited the financial statements of Irish Council For Civil Liberties Company Limited by Guarantee for the year ended 31 December 2016 which comprise the Income Statement, the Statement of Financial Position, the Statement of Cash Flows and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. 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 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 audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. 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 Practice Board's Ethical Standards for Auditors, including 'APB Ethical Standard - Provisions Available for Small Entities (Revised)', in the circumstances set out in Note 4 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 of the assets, liabilities and financial position of the company as at 31 December 2016 and of its loss for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

### **Matters on which we are required to report by the Companies Act 2014**

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report 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 Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

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**Neil Squires**  
for and on behalf of  
**SG CHARTERED ACCOUNTANTS & ADVISORS LIMITED**  
Chartered Accountants & Statutory Audit Firm  
32 Merrion Street Upper  
Dublin 2  
Ireland

**18 September 2017**

**Irish Council For Civil Liberties Company Limited by Guarantee**  
(A company limited by guarantee, without a share capital)  
**INCOME STATEMENT**  
for the year ended 31 December 2016

	Notes	2016 €	2015 €
Turnover	5	1,059,375	1,131,183
Cost of sales		(908,727)	(951,542)
<b>Gross profit</b>		<b>150,648</b>	<b>179,641</b>
Administrative expenses		(188,325)	(177,869)
<b>Operating (loss)/profit</b>	6	<b>(35,677)</b>	<b>1,772</b>
Interest receivable and similar income	7	11	12
<b>(Loss)/Profit on ordinary activities before taxation</b>		<b>(35,666)</b>	<b>1,784</b>
Tax on (loss)/profit on ordinary activities	8	-	(3)
<b>(Loss)/Profit for the year</b>		<b>(35,666)</b>	<b>1,781</b>
<b>Total Comprehensive Income</b>		<b>(35,666)</b>	<b>1,781</b>
Retained profit brought forward		33,231	31,450
<b>Accumulated (loss)/profit carried forward</b>		<b>(2,435)</b>	<b>33,231</b>

Approved by the board on 16 September 2017 and signed on its behalf by:

Deirdre Miller

Marcy Lawlor



**Irish Council For Civil Liberties Company Limited by Guarantee**  
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**STATEMENT OF FINANCIAL POSITION**  
 as at 31 December 2016

	Notes	2016 €	2015 €
<b>Non-Current Assets</b>			
Property, plant and equipment	10	<u>7,970</u>	<u>15,465</u>
<b>Current Assets</b>			
Debtors	11	515,730	328,203
Cash and cash equivalents		<u>492,123</u>	<u>182,623</u>
		<u>1,007,853</u>	<u>510,826</u>
<b>Creditors: Amounts falling due within one year</b>	12	<u>(1,018,258)</u>	<u>(493,060)</u>
<b>Net Current (Liabilities)/Assets</b>		<u>(10,405)</u>	<u>17,766</u>
<b>Total Assets less Current Liabilities</b>		<u>(2,435)</u>	<u>33,231</u>
<b>Reserves</b>			
Income statement		<u>(2,435)</u>	<u>33,231</u>
<b>Equity attributable to owners of the company</b>		<u>(2,435)</u>	<u>33,231</u>

Approved by the board on 18 September 2017 and signed on its behalf by:

Deirdre Miller

Mary Lawlor

**Irish Council For Civil Liberties Company Limited by Guarantee**

(A company limited by guarantee, without a share capital)

**STATEMENT OF CASH FLOWS**

for the year ended 31 December 2016

	Notes	2016 €	2015 €
<b>Cash flows from operating activities</b>			
(Deficit)/surplus for the year		(35,666)	1,781
Adjustments for:			
Interest receivable and similar income		(11)	(12)
Tax on (deficit)/surplus on ordinary activities		-	3
Depreciation		7,495	10,063
		<u>(28,182)</u>	<u>11,835</u>
Movements in working capital:			
Movement in debtors		(187,527)	(224,999)
Movement in creditors		525,198	300,688
		<u>309,489</u>	<u>87,524</u>
Tax paid		-	(3)
		<u>309,489</u>	<u>87,521</u>
<b>Net cash generated from operating activities</b>		<u>309,489</u>	<u>87,521</u>
<b>Cash flows from investing activities</b>			
Interest received		11	12
Payments to acquire property, plant and equipment		-	(18,771)
		<u>11</u>	<u>(18,759)</u>
<b>Net cash generated from/(used in) investment activities</b>		<u>11</u>	<u>(18,759)</u>
<b>Net increase in cash and cash equivalents</b>		<u>309,500</u>	<u>68,762</u>
<b>Cash and cash equivalents at beginning of financial year</b>		<u>182,623</u>	<u>113,861</u>
<b>Cash and cash equivalents at end of financial year</b>	19	<u><u>492,123</u></u>	<u><u>182,623</u></u>

# **Irish Council For Civil Liberties Company Limited by Guarantee**

(A company limited by guarantee, without a share capital)

## **NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2016

### **1. GENERAL INFORMATION**

Irish Council For Civil Liberties Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. Dmg Business Centre, 9 - 13 Blackhall Place, Dublin 7, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### **2. ACCOUNTING POLICIES**

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

#### **Statement of compliance**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value.

The financial statements are prepared in euros, which is the functional currency of the entity. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

#### **Income**

Income represents receipts from grants and other income generated from special events. Grant income is recognised in the income statement once the related expenditure is incurred and the terms of the grant are satisfied.

# Irish Council For Civil Liberties Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

### Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives 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 value may not be recoverable.

### Leasing

Rentals payable under operating leases are dealt with in the Income Statement as incurred over the period of the rental agreement.

### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

# Irish Council For Civil Liberties Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

### Employee benefits

Contributions to defined contributions plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

### 3. GOING CONCERN

Due to concerns over the company's long-term ability to continue operating at previous capacity, a sustainability review was carried out by an independent financial advisor in late 2016 and early 2017. Based on this review, and the implementation of an internal restructuring process, the company was awarded core funding from its main grantor in June 2017. The directors believe that this funding and restructuring will allow the company to continue its core activity of defending and promoting civil liberties for the foreseeable future.

### 4. PROVISIONS AVAILABLE FOR SMALL ENTITIES

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

### 5. INCOME

The income for the year has been derived from:-

	2016 €	2015 €
Grant income	1,048,794	1,092,624
Other income	10,581	38,559
	<u>1,059,375</u>	<u>1,131,183</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of grant receipts for the purpose of defending and promoting civil liberties and human rights of both individuals and groups.

### 6. OPERATING (DEFICIT)/SURPLUS

Operating (deficit)/surplus is stated after charging:

	2016 €	2015 €
Depreciation of property, plant and equipment	7,485	10,063
Operating lease rentals	2,327	2,327
- Office equipment	<u>2,327</u>	<u>2,327</u>

### 7. INTEREST RECEIVABLE AND SIMILAR INCOME

	2016 €	2015 €
Bank interest	11	12

**Irish Council For Civil Liberties Company Limited by Guarantee**

(A company limited by guarantee, without a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2016

**8. EMPLOYEES AND REMUNERATION****Number of employees**

The average number of persons employed (including executive directors) during the year was as follows:

	2016 Number	2015 Number
Administrative	<u>9</u>	<u>9</u>
The staff costs comprise:	<b>2016</b>	<b>2015</b>
	€	€
Wages and salaries	549,272	558,385
Social welfare costs	59,151	59,827
Pension costs	49,117	45,907
	<u>657,540</u>	<u>664,119</u>

**9. TAX ON (DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES**

	2016 €	2015 €
<b>(a) Analysis of charge in the year</b>		
<b>Current tax:</b>		
Corporation tax at 12.50% (2015 - 12.50%) (Note 9 (b))	-	<u>3</u>

**(b) Factors affecting tax charge for the year**

The tax assessed for the year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2015 - 12.50%). The differences are explained below:

	2016 €	2015 €
(Deficit)/surplus on ordinary activities before tax	<u>(35,666)</u>	<u>1,784</u>
(Deficit)/surplus on ordinary activities before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2015 - 12.50%)	(4,458)	223
<b>Effects of:</b>		
Depreciation in excess of capital allowances for period	78	(223)
Utilisation of tax losses	(3)	-
Tax payable at a higher rate	3	3
Losses available to carry forward	4,380	-
Total tax charge for the year (Note 9 (a))	<u>-</u>	<u>3</u>

No charge to tax arises due to tax losses incurred.

**Irish Council For Civil Liberties Company Limited by Guarantee**

(A company limited by guarantee, without a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2016

continued

**10. PROPERTY, PLANT AND EQUIPMENT**

	Computer equipment €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 January 2016	66,830	38,501	105,331
Disposals	-	(3,677)	(3,677)
At 31 December 2016	<u>66,830</u>	<u>34,824</u>	<u>101,654</u>
<b>Depreciation</b>			
At 1 January 2016	52,719	37,147	89,866
Charge for the year	7,159	336	7,495
On disposals	-	(3,677)	(3,677)
At 31 December 2016	<u>59,878</u>	<u>33,806</u>	<u>93,684</u>
<b>Net book value</b>			
At 31 December 2016	<u><b>6,952</b></u>	<u><b>1,018</b></u>	<u><b>7,970</b></u>
At 31 December 2015	<u>14,111</u>	<u>1,354</u>	<u>15,465</u>

**10.1. PROPERTY, PLANT AND EQUIPMENT PRIOR YEAR**

	Computer equipment €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 January 2015	48,704	37,856	86,560
Additions	18,126	645	18,771
At 31 December 2015	<u>66,830</u>	<u>38,501</u>	<u>105,331</u>
<b>Depreciation</b>			
At 1 January 2015	45,353	34,450	79,803
Charge for the year	7,366	2,697	10,063
At 31 December 2015	<u>52,719</u>	<u>37,147</u>	<u>89,866</u>
<b>Net book value</b>			
At 31 December 2015	<u><b>14,111</b></u>	<u><b>1,354</b></u>	<u><b>15,465</b></u>
At 31 December 2014	<u>3,351</u>	<u>3,406</u>	<u>6,757</u>

**11. DEBTORS**

	2016 €	2015 €
Trade debtors	<b>66,344</b>	7,800
Other debtors	-	200
Prepayments and accrued income:		
Pension prepayment	<b>5,725</b>	5,639
Other prepayments	<b>443,661</b>	314,564
	<u><b>515,730</b></u>	<u>328,203</u>

**Irish Council For Civil Liberties Company Limited by Guarantee**

(A company limited by guarantee, without a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2016

<b>12. CREDITORS</b>	<b>2016</b>	<b>2015</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	52,511	41,119
Taxation and social welfare (Note 13)	17,920	20,000
Other creditors	183,498	8,241
Accruals	11,028	52,050
Deferred Income	753,303	371,650
	<u>1,018,258</u>	<u>493,060</u>

<b>13. TAXATION AND SOCIAL WELFARE</b>	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
<b>Creditors:</b>		
PAYE	9,420	10,513
PRSI	8,500	9,487
	<u>17,920</u>	<u>20,000</u>

**14. STATUS**

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

**15. FINANCIAL COMMITMENTS**

At the 31 December 2016, the company had other financial commitments to the extent that it held unspent grant income of €181,087 that related to the European Commission Grant Agreement JUST/2015/JACC/OG/NETW/8676 (2015 : €8,241). This has been accounted for in other creditors in note 12 above.

**16. CAPITAL COMMITMENTS**

The company had no material capital commitments at the year-ended 31 December 2016.

**17. FINANCIAL INSTRUMENTS**

The carrying amount for each category of financial instrument is as follows:

Financial assets that are debt instruments are measured at amortised cost and (financial liabilities) are measured at amortised cost:

	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Cash at bank and in hand	492,123	182,733
Trade debtors	66,344	7,800
Trade creditors	(52,511)	(41,119)
Tax creditors	(17,920)	(20,000)
Other creditors	(2,411)	(8,241)
	<u>485,625</u>	<u>121,173</u>

**18. RELATED PARTY TRANSACTIONS**



# Irish Council For Civil Liberties Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

The Trust for Civil Liberties, Human Rights and Fundamental Freedoms CLG is a connected party to the Irish Council for Civil Liberties (ICCL) CLG. The Trust for Civil Liberties, Human Rights and Fundamental Freedoms CLG holds funds received during the year from Atlantic Philanthropies and other grant bodies in trust for ICCL. The Trust for Civil Liberties, Human Rights and Fundamental Freedoms CLG transferred €799,000 to ICCL in 2016 (2015: €603,850).

LGBT Equality (LGBT) CLG is not strictly related under FRS 102 but they are connected. LGBT transferred funds of €49,696 to ICCL during the year. The balance due from LGBT at the end of the period was €0 (2015: €49,696). The comparative amount of €49,696 is included in prepayments in note 11 above.

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

<b>19. CASH AND CASH EQUIVALENTS</b>	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Cash and bank balances	<b>402,123</b>	182,623
	<u>                    </u>	<u>                    </u>

## **20. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 16 September 2017.