

THE CIVIL LIBERTIES TRUST

England & Wales · Charity number 1024948

Details

Other names	CIVIL LIBERTIES TRUST
Status	Registered
Legal form	Charitable company
Company number	02824893
Registered	1993-08-20
Register	View on the Charity Commission register

Contact

Address	Liberty House 26-30 Strutton Ground London SW1P 2HR
Phone	02074033888
Email	director@libertyhumanrights.org.uk
Website	https://www.libertyhumanrights.org.uk/about-us/civil-liberties-trust/

Activities

Objects: 3.1 TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE HUMAN RIGHTS ACT 1998, THE EUROPEAN CONVENTION ON HUMAN RIGHTS, THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED KINGDOM LEGISLATION AND INTERNATIONAL TREATIES AND CONVENTIONS TO WHICH THE UNITED KINGDOM IS PARTY) FOR THE BENEFIT OF THE PUBLIC THROUGHOUT THE UNITED KINGDOM BY ALL OR ANY OF THE FOLLOWING MEANS:(I) OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSES;(II) MONITORING, INVESTIGATING AND DOCUMENTING HUMAN RIGHTS ABUSES;(III) ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS;(IV) CONDUCTING OR COMMISSIONING RESEARCH INTO HUMAN RIGHTS ISSUES(V) PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS;(VI) PROVIDING LEGAL ADVICE, ASSISTANCE AND REPRESENTATION TO INDIVIDUALS OR ORGANISATIONS ON HUMAN RIGHTS ISSUES, INCLUDING BEFORE THE EUROPEAN COURT OF HUMAN RIGHTS;(VII) PROMOTING THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW AND ADVISING ON THE INSTITUTIONS, STRUCTURES AND MECHANISMS BY WHICH HUMAN RIGHTS LAW IS ENFORCED;(VIII) COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION AND POLICY;(IX) RAISING AWARENESS OF HUMAN RIGHTS ISSUES;(X) PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHT(XI) PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS, CORPORATIONS AND PUBLIC AUTHORITIES;(XII) TRAINING THE JUDICIARY, LAWYERS, PUBLIC AUTHORITIES, CAMPAIGNERS, SERVICE PROVIDERS AND THE PUBLIC IN HUMAN RIGHTS LAW;(XIII) PROVIDING FREE ADVICE AND INFORMATION TO THE PUBLIC ON HUMAN RIGHTS ISSUES. 3.2 THE RELIEF OF POVERTY BY PROVIDING LEGAL ADVICE, ASSISTANCE AND REPRESENTATION TO MEMBERS OF THE PUBLIC3.3 TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE RIGHTS, LIBERTIES AND DUTIES OF ALL CITIZENS AND PUBLIC SERVANTS BY PUBLICATIONS, LECTURES OR OTHER SIMILAR FORMS OF COMMUNICATION OR BY CONDUCTING OR COMMISSIONING RESEARCH (AND PUBLISHING THE RESULTS OF SUCH RESEARCH).3.4 IN FURTHERANCE OF THAT OBJECT BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER TO ENGAGE IN POLITICAL ACTIVITY PROVIDED THAT THE TRUSTEES ARE SATISFIED THAT THE PROPOSED ACTIVITIES WILL FURTHER THE PURPOSES OF THE CHARITY TO AN EXTENT JUSTIFIED BY THE RESOURCES COMMITTED AND THE ACTIVITY IS NOT THE DOMINANT MEANS BY WHICH THE CHARITY CARRIES OUT ITS OBJECTS.

Activities: Provision of support in relation to civil liberties and human rights

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,730,418	£2,662,501	£3,419,501	0
2023-12-31	£1,819,239	£1,949,815	£3,351,584	0
2022-12-31	£2,385,941	£2,192,904	£3,482,160	0
2021-12-31	£2,401,307	£1,811,888	£3,289,123	0
2020-12-31	£1,378,107	£1,740,140	£2,699,704	0

Trustees

Name	Role	Appointed
Alastair James Livesey	Chair	2023-12-19
Aidan Joseph Geary		2023-08-02
Baroness Jane Campbell		2020-07-01
Emma Higham		2023-12-07
Ian Paul McDougall		2023-10-24
Judit Emese Seymour		2025-07-16
LETITIA CORINNA ANDREWARTHA		
Nazmin Choudhury		2023-10-24
Nicholas Guy Turner		2023-10-24
Thomas Douglas Holland		2023-12-18

THE CIVIL LIBERTIES TRUST

England & Wales - Charity number 1024948

Accounts

Company Registration Number: 02824893
Charity Registration Number: 1024948

THE CIVIL LIBERTIES TRUST

(A Company Limited by Guarantee)

EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE CIVIL LIBERTIES TRUST

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THE CIVIL LIBERTIES TRUST

REFERENCE AND ADMINISTRATION DETAILS OF THE COMPANY, ITS EXECUTIVE COMMITTEE AND ADVISORS

FOR THE YEAR ENDED 31 DECEMBER 2024

Executive Committee	Christina Blacklaws, Chair Letitia Corinna Andrewartha, Treasurer Baroness Jane Campbell Nazmin Choudhury Hannah Cox Aidan Joseph Geary Emma Higham Thomas Holland Alastair Livesey Ian McDougall Helen Moulinos (resigned 20 October 2024) Pratheeban Nambyiah (resigned 17 June 2024) Patricia Tuitt (resigned 18 September 2024) Nicholas Turner
Company registered number	02824893
Charity registered number	1024948
Registered office	Liberty House 26-30 Strutton Ground London SW1P 2HR
Company Secretary	Jenny Beardsley (appointed 18 March 2024) Martha Spurrier (resigned 18 March 2024)
Liberty Director	Akiko Hart (from 31 January 2024, Interim Director 5 June 2023 to 31 January 2024) Martha Spurrier (until 31 January 2024)
Independent Auditors	MHA Chartered Accountants and Statutory Auditor 6 th Floor 2 London Wall Place London EC2Y 5AU

THE CIVIL LIBERTIES TRUST

REFERENCE AND ADMINISTRATION DETAILS OF THE COMPANY, ITS EXECUTIVE COMMITTEE AND ADVISORS CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2024

Bankers

Royal Bank of Scotland
Natwest Group
1st Floor
440 Strand
London
WC2R 0QS

CAF Bank
PO Box 289
West Malling
Kent
ME19 4TA

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees of The Civil Liberties Trust (hereafter “CLT” or “the Charity”) present their report and audited financial statements for the year ended 31 December 2024.

The Board of Trustees confirm that the financial statements of the Charity comply with current statutory requirements, the requirements of the Charity’s governing document and the provisions of the Statement of Recommended Practice (SORP) ‘Accounting and Reporting by Charities (FRS 102)’.

MISSION AND VALUES

The Charity’s objects are:

1 To promote human rights (as set out in the Human Rights Act 1998, the European Convention on Human Rights, the Universal Declaration of Human Rights and subsequent United Kingdom legislation and international treaties and conventions to which the United Kingdom is party) for the benefit of the public throughout the United Kingdom by all or any of the following means:

- i. Obtaining redress for the victims of human rights abuses;
- ii. Monitoring, investigating and documenting human rights abuses;
- iii. Eliminating infringements of human rights;
- iv. Conducting or commissioning research into human rights issues;
- v. Providing technical advice to government and others on human rights matters;
- vi. Providing legal advice, assistance and representation to individuals or organisations on human rights issues, including before the European Court of Human Rights;
- vii. Promoting the sound administration of human rights law and advising on the institutions, structures and mechanisms by which human rights law is enforced;
- viii. Commenting on proposed human rights legislation and policy;
- ix. Raising awareness of human rights issues;
- x. Promoting public support for human rights;
- xi. Promoting respect for human rights among individuals, corporations and public authorities;
- xii. Training the judiciary, lawyers, public authorities, campaigners, service providers and the public in human rights law;
- xiii. Providing free advice and information to the public on human rights issues.

2 the relief of poverty by providing legal advice, assistance and representation to members of the public.

3 To advance the education of the public in the rights, liberties and duties of all citizens and public servants by publications, lectures or other similar forms of communication or by conducting or commissioning research (and publishing the results of such research).

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Policy for furthering objects and Public benefit

CLT's policy is to further its objects principally by providing grant funding to the National Council for Civil Liberties ("Liberty") to carry out charitable work. Liberty is a national membership organisation campaigning for human rights and civil liberties. This policy is reviewed annually by the Board.

The Trustees confirm that they have paid due regard to the public benefit guidance published by the Charity Commission in deciding the aims, objectives and activities of the Charity and consider that the work funded by CLT and delivered by Liberty are of public benefit in the following ways:

- Raising awareness about human rights issues and educating the public more generally through its extensive media coverage, speaking engagements and events.
- Protecting Human Rights through strategic litigation.
- Providing advice on human rights law to parliamentarians, public bodies and a wide range of organisations.
- Providing free legal advice, assistance and representation to members of the public, including those who cannot afford to pay the costs of such representation themselves.

The benefits of the charitable work carried out through funding Liberty are not restricted to any particular section of the public and are available to a large number and wide range of people.

As well as funding Liberty, CLT would consider applications from other organisations if the proposal fit with the missions and values of CLT and could not be performed by the National Council for Civil Liberties.

Achievements, performance and future plans

The Trustees' main objective for the year was to maximise the funding directed towards the charitable work of Liberty to support the delivery of its strategic plan for 2023-2027. In 2024 this included supporting Liberty through grant funding across three key campaign areas – protest, policing, and the European Convention on Human Rights as well as taking a digital first approach to communications, testing out new messaging, and working to ensure that Liberty reaches wider audiences. Further, 2024 saw Liberty continue its proud history of providing support for reactive work on core issues such as privacy and discrimination.

In order to achieve CLT's objectives to maximise funding directed to Liberty, the Trustees approved a two-year grant totalling £120,000 to Liberty in 2024 and 2025 to support the growth of major donation income. The first 6 months of funding has seen the recruitment of a Major Donor Manager and the development of underpinning infrastructure to support the growth of this income stream across the next 18-month period.

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

During 2024 grant funding to Liberty has funded the delivery of work which contributes to the aims of CLT in the following ways:

- Protected human rights through strategic litigation – with grant funding from CLT, Liberty’s strategic litigation team won their Judicial Review against the Government on their attempts to reduce protest rights through the back door by giving police ‘almost unlimited’ powers to restrict protests. In their ongoing Investigatory Power Act (IPA) legal case, Liberty also saw the Government concede and introduce, in the context of bulk hacking, prior independent authorisation when confidential journalistic material is searched for and/or retained. In furthering its work to address discriminatory policing, Liberty has worked with Black Equity Organisation to bring a legal challenge around GPS tagging of individuals with knife crime convictions, and intervened in a case being brought by an individual supported by Friends, Families and Travellers, an organization which represents the Traveller community.
- Supporting Liberty’s external communications programme to raise awareness about human rights issues, through extensive media coverage, a media briefing on human rights with sector partners before the General Election, and video content. -
- Supporting Liberty’s policy work on human rights issues, through briefing parliamentarians on a wide range of issues with human rights at their heart, including sharing the findings of nationally benchmarked public opinion around protest, continuing to defend the Human Rights Act and the European Convention on Human Rights through its parliamentary advocacy work, and refreshing its position on the use of facial recognition technology by the police.
- Supporting Liberty’s advice and information team who assisted 567 people directly with information about their rights and the law, and the publication of a wealth of detailed information on the online advice hub, with 414,000 views.
- Supporting awareness raising through the provision of 32 human rights trainings and workshops, with a total of 458 attendees.
- Raising awareness through supporting Liberty Investigates (LI), Liberty’s independently edited investigative journalism unit, who focused on protest, asylum and discriminatory policing during the year and published investigations with partners including The Telegraph, The Guardian and Prospect Magazine.

Grant making policy

The Charity makes grants to achieve its objects for the public benefit. The Charity’s aim is to promote human rights and to relieve poverty by providing advice, assistance and representation to members of the public and in 2024 it did this through the provision of grants to Liberty.

The Charity does not advertise its grant making program, and currently only issues grants to Liberty. The Charity would also accept applications from other organisations if the proposal fit with the missions and values of CLT and could not be performed by the Liberty. The Charity reviews this policy on a regular basis.

There is a formal application and reporting process between Liberty and the Charity which ensures funding from CLT is only spent on charitable activities. This process is signed off by the Board and reviewed on an ongoing basis. Once a grant has been approved, the Charity then receives regular updates and a formal written report from Liberty annually.

Liberty is not itself a charity and as such grants provided to Liberty are restricted to the objects of CLT.

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Investments

The Charity received investments during the year of £54,787 (2023: £Nil) as part of a legacy. In line with its current policy the Charity intends to dispose of these investments as soon as practicably possible and as such these are included in current assets.

Principal risks and uncertainties

Identified risks are listed in a register which outlines the nature of each individual risk and rates them between acceptable, adequate, tolerable and unacceptable. A risk management approach is agreed for each listed risk. Ratings are reviewed regularly and progress against the implementation of mitigations strategies is actively monitored.

The key risks identified are as follows.

- **Funding Risk**

The key risk faced by the Charity are risks related to securing funding to enable it to continue to provide grant funding to Liberty in order to deliver its charitable objectives. This risk centres on key funder reliance and risks of a declining trusts and foundations pipeline due to changes in funder priorities, and the challenges of negative economic factors on those funders. Plans to mitigate this risk include diversifying and strengthening income streams through new Major Donor and Individual Giving strategies, continued investment in legacies, and new funding approaches to increase the mix of core and project specific funding.

- **Risk related to property ownership**

The Charity holds property and faces risks in relation to repairs, property management and compliance. Risks in this area are mitigated by the use of a managing agent and further specialist support and legal advice. Plans to further mitigate risk in this areas in 2025 include the review and improvement of property support, developing plans for the lease renewal, and a detailed cost benefit approach to repair costs.

- **Data compliance risk**

The Charity is a joint data controller with Liberty for personal data held in relation to the Charity's activities and faces data compliance and associated reputational risk from any potential data breaches. This risk is mitigated by clear data sharing agreements between the two entities. Plans to further reduce risk in 2025 include a full refresh of data privacy procedures and the development of a cross organisational sub-committee to oversee Data Privacy matters.

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

FINANCIAL REVIEW

Total income for the year was £2,730,418 (2023 - £1,819,239), a significant increase of £911,179 (50%) between the two financial years. This was largely due to donations, legacies and grants income that is analysed in note 3 to the accounts. Donations income at £830,214 (2023 - £273,528) increased following the receipt of significant donations restricted towards the work of Liberty, and this included one exceptional donation of £500,000. Legacy income also increased to £430,121 in 2024, compared to £115,071 the previous year, an income source which is erratic by nature, and the 2024 level of income was high compared to historical levels. Grant funding from trusts and foundations continued to represent the primary source of income, falling slightly by 2.7% to a total of £1,251,868 (2023: £1,286,760). Grant income is analysed in further detail at note 4 to the accounts. The Charity is hugely grateful to our principal funding partners and the varied grant funding bodies and donors that support our work.

Total expenditure increased with the growth in income and amounted to £2,662,501 for the year (2023 - £1,949,815), an increase of 36%. The increase in charitable activities is analysed in notes 8 and 10 to the accounts and demonstrates the application of funds towards charitable campaigning work undertaken by Liberty.

The resulting positive net movement in funds of £67,917 compares to a negative net movement of £130,576 in 2023. This outturn was largely driven by an increase in unrestricted funds due to higher legacy income, with the increase in restricted funds income being largely offset by an increase in charitable spending, and thus restricted funds movement compares closely with last year.

The Charity holds fixed assets at a net book value of £1,979,422 (2023: £2,021,132), in respect of the land and building, and there were net current assets of £1,440,079 (2023: £1,330,452) consisting mainly of cash balances less short term creditors, the majority of which are funds committed towards the charitable work of Liberty. Note 19 to the accounts analyses reserves by fund in more detail together with an explanation of the funds.

Raising funds

The Charity's fundraising plans for 2024 were to invest in the diversification of income streams. This approach saw a decision to invest in Major Donor fundraising through a two-year grant totaling £120,000 to support infrastructure and pipeline development in this area and to build on the work started in 2023 to build our legacy pipeline. These are both areas of longer term investment which are expected to take time to result in a significant growth in income in these two areas.

Income growth was seen in the year from total income from donations, legacies and grants in 2023 of £1,789,169 to £2,664,966 in 2024. The growth has been driven largely by one-off income sources- a major donation made for the benefit of Liberty and normal fluctuations in legacy income.

Costs of raising funds for the year was £128,966 (2023: £121,298). This cost represents 5% of total expenditure (2023: 6%) and comprises donated staff time from Liberty of £117,300 (2023: £113,810) and direct costs of £11,666 (2023: £7,488). This investment has resulted in total income from Donations, legacies and grants of £2,664,966 (2023: £1,789,169).

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

The Trustees are committed to providing the best possible standards for all our supporters. Our fundraising activities are carried out respectfully. We are a member of the Fundraising Regulator and have worked within their agreed guidelines during the year. We have comprehensive donor due diligence processes in place. There is a policy for dealing with complaints and no complaints were received. The Charity does not use external professional fundraisers or involve commercial participators, and we respect the wishes of our supporters around how they wish to be contacted, offering them frequent opportunities to change these preferences which are stored within our systems.

We aim to be compliant with the General Data Protection Regulation (GDPR), and at all times we respect the wishes of our supporters about how they are contacted, offering them frequent opportunities to change these preferences, which are recorded on our databases.

Plans for the future

Key aims for raising funds in 2025 include

- Continuing to diversify income from all streams and widen our pool of trust and foundation funders
- Developing infrastructure to support effective Major Donor connections and engagement
- Continue to invest in the development of a strong legacy pipeline
- Develop a new and more focussed strategy for individual giving

The Board's key objective over the next year will be to continue provide funding to Liberty so that the CLT continues to achieve its objects through the work of Liberty that is considered to be charitable and in line with CLT aims and objects.

These objectives will be delivered through securing new and continuation funding and through the provision of grant funding through a fund designated to Liberty to be granted over the periods between 2024 and 2026 and is focused on delivering Liberty's 5-year strategic plan, which began in 2023. Grants from this fund will be released upon formal application and are subject to annual review. This designated funds stood at £461,500 on 31 December 2024 (2023:£ 688,250)

Liberty is currently in the third year of its five-year strategic plan for 2023 – 2027 which includes the following five strategic objectives:

- Campaign to ensure that the UK's human rights framework is valued, protected and expanded;
- Support rights to protest, free expression and privacy;
- Advocate that social issues are met with rights respecting responses;
- Expand our strong and diverse supporter base, and widen and diversify our income portfolio, ensuring that it is sustainable and provides sufficient growth to meet expenditure plans;
- To further develop internally and build an agile, effective, value driven organisation.

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Property

The Charity owns its property on Strutton Ground in the heart of Westminster. In May 2019, the Charity Commission authorised the Charity to lease this property to Liberty for a term of seven years, at an annual peppercorn rent of £1. The Board consider that the current peppercorn rent allowed to Liberty furthers the CLT's charitable objects, and that the property is held for charitable activities.

The property is unencumbered. Liberty is the Charity's tenant at the Strutton Ground premises, which supports Liberty in the delivery of the charitable objectives of the Charity.

Reserves and Going Concern

The Trustees consider there is a need to hold unrestricted free reserves to cover financial risks and opportunities faced by the Charity. Unrestricted free reserves are defined as unrestricted funds, after having deducted the fixed asset reserve and designated funds. The unrestricted free reserves at the end of 2024 are £617,088 (2023 £300,079)

The Trustees review CLT's Reserves Policy annually by considering the key financial risks and opportunities faced by the organisation. In reviewing this for the current year, the Board consider that reserves levels should be set to cover the following areas:

- 1) Working capital requirements and unexpected costs (£0-£40,000)
- 2) Identifiable key financial risks which include, in year and future unsecured funding targets and the risk of loss of key funders. (£110,000 and £345,000)
- 3) Funds held towards the known 2027 income shortfall (£0-£75,000)

The overall reserves target range for 2025 is £110,000 to £460,000 and the CLT's reserves at December 2024 were in excess of this target range by £157,088. Subsequently to the financial year end, the Trustees approved new grants totalling £164,000 to Liberty that will be released during the second half of 2025, thus reducing reserves to within the stated target range.

The Board have reviewed the budgets and forecasts for 2025 and 2026, including reserves and securing income and consider there to be sufficient funding to prepare these financial statements on a going concern basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is a company limited by guarantee, incorporated on 8 June 1993. It is governed by its Memorandum and Articles of Association. The Articles of Association state that its Board includes the Chair and two other members of the Board of Directors of Liberty (and that one of the Charity's Board members is also a member of the Board of Directors of Liberty). Other Board members are appointed from among those known to support the Charity's objects. Board members are appointed for a 3-year term and may be reelected at the Annual General Meeting.

The Charity operates independently from Liberty, making its own decisions, however, Liberty provides administrative services to the Charity.

The Charity directs its affairs through meetings of the Trustees, who are also Directors for company law purposes, who meet three times a year, and by correspondence between meetings. The Trust's income and expenditure is managed on a day-to-day basis by Liberty staff. Staff costs are not charged to the CLT by Liberty and are represented as donated services. The Charity has clearly delegated authorities for all expenditure items within its budgets; no expenditure may be made outside of the approved budgets; and no commitments may be made without the prior approval of the Directors.

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

There are no remunerated Key Management Personnel of the Charity. The Trustees consider the Trustees, the Liberty Director and the Liberty Finance and Operations Director to be the Key Management Personnel.

The Board delegates detailed discussions around the property to the Property Sub Committee which is comprised of members of the Board including the Treasurer. The Sub Committee has a terms of reference in place and meet at least 3 times a year. The Property Sub Committee report to the Board at each meeting.

In 2024 a group of Trustees began meeting informally with the Liberty Philanthropy Team to contribute fundraising expertise.

New trustees are provided with the governing documents of the Charity, and a detailed Governance Manual which includes details of the structure, decision making mechanisms, the responsibilities of trustees and process for managing conflicts of interest. New Trustees also meet with Liberty staff to discuss freeholder responsibilities, and details of funding mechanisms.

Potential new trustees are sourced through a variety of means which may include an executive search consultant, and direct recommendation from Liberty employees or existing trustees. The Chair of the CLT and the Liberty Director meet with potential trustees for an informal interview and, if both parties believe a relationship would be beneficial, details of potential trustee's experience is circulated, and their appointment is approved by the Trustees and then ratified by the members at the AGM.

Auditors

MHA was re-appointed as CLT's auditors during the year. The Board agreed to undertake a formal tender process during 2025 and auditors for the 2025 financial year will be appointed at the AGM in July 2025.

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Statement of responsibilities of the Trustees

The Trustees (who are also the Directors of the Charity for the purposes of company law as well as the charity trustees as defined by section 177 of the Charities Act 2011), are responsible for preparing the Trustees annual report and the financial statements, in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the incoming resources and application of resources, including the income and expenditure, of the Company for that period. In preparing these financial statements, the Board are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and the principals of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware;
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees' Indemnities

Subject to the provisions of the Companies Act 2006 every Director (Trustee) or other officer of the Charity shall be indemnified out of the assets of the Charity against any liability incurred in acting in such capacity in successfully defending any proceedings, whether civil or criminal, against them. Subject to certain customary exceptions, a member of the Board may benefit from indemnity insurance purchased at the Charity's expense to cover the liability of Directors in respect of any negligence, default, breach of trust or breach of duty in relation to the Charity.

The Trustees' Annual report was approved and authorised for issue by the Board on and signed on their behalf by Letitia Andrewartha.

On behalf of the Committee


..

Letitia Andrewartha, Treasurer

Date: 3 July 2025

**INDEPENDENT AUDITORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Opinion

We have audited the financial statements of The Civil Liberties Trust (the 'Charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Executive Committee's assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Executive Committee with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Other information

The other information comprises the information included in the Executive Committee's report, other than the financial statements and our auditor's report thereon. The Executive Committee are responsible for the other information contained within the Executive Committee's Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Executive Committee's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Executive Committee's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Executive Committee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Executive Committee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Executive Committee's report and from the requirement to prepare a strategic report.

**INDEPENDENT AUDITORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

Responsibilities of Executive Committee

As explained more fully in the Executive Committee's responsibilities statement, the Executive Committee (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management and those charged with governance to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

INDEPENDENT AUDITORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company's Executive Committee, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's Executive Committee 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 charitable company and its Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.



Stuart McKay BSc FCA DChA (Senior Statutory Auditor)

For and behalf of

MHA

Statutory Auditor

London, United Kingdom

Date: 04/08/2025

MHA are eligible to act as auditors in terms of section 1212 of the Companies Act 2006. MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542)

The Civil Liberties Trust
(A Company Limited by Guarantee)

Statement of Financial Activities (Incorporating Income and Expenditure Account) for the year ended 31 December 2024.

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
	Note						
Income from:							
Donations, legacies and grants	3	844,520	1,820,446	2,664,966	475,198	1,313,971	1,789,169
Investments	6	50,465	-	50,465	30,065	0	30,065
Rental Income	7	14,987	-	14,987	5	0	5
Total income		909,972	1,820,446	2,730,418	505,268	1,313,971	1,819,239
Expenditure on:	8						
Raising Funds		128,966	-	128,966	121,298	-	121,298
Charitable Activities		732,457	1,801,078	2,533,535	556,056	1,272,461	1,828,517
Total expenditure		861,423	1,801,078	2,662,501	677,354	1,272,461	1,949,815
Net income/(expenditure) before taxation		48,549	19,368	67,917	(172,086)	41,510	(130,576)
Net movement in funds		48,549	19,368	67,917	(172,086)	41,510	(130,576)
Reconciliation of funds:							
Total Funds brought forward	19	3,237,178	114,406	3,351,584	3,409,264	72,896	3,482,160
Net movement in funds	19	48,549	19,368	67,917	(172,086)	41,510	(130,576)
Total funds carried forward	19	3,285,727	133,774	3,419,501	3,237,178	114,406	3,351,584

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The notes on pages 19 to 35 form an integral part of these financial statements.

The Civil Liberties Trust
(A Company Limited by Guarantee)
Registered Number: 02824893

Balance Sheet
As at 31 December 2024

		2024	2024	2023	2023
	Note	£	£	£	£
Fixed assets					
Tangible assets	14		1,979,422		2,021,132
Current assets					
Stocks	15	13,031		13,031	
Debtors: Amounts falling due within one year	16	186,671		130,717	
Investments	17	54,797		-	
Cash and cash equivalents at bank and in hand	22	2,327,128		1,880,893	
		2,581,627		2,024,641	
Creditors: Amounts falling due within one year	18	(1,141,548)		(694,189)	
Net current assets			1,440,079		1,330,452
Total net assets			3,419,501		3,351,584
Funds					
Restricted Funds	19	133,774			114,406
<u>Unrestricted Funds</u>	19				
Designated fixed asset reserve		1,979,422		2,021,132	
Designated for Liberty		461,500		688,250	
Premises Condition Fund		227,717		227,717	
General funds		617,088		300,079	
Total unrestricted funds			3,285,727		3,237,178
Total Funds			3,419,501		3,351,584

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements set out on pages 16 to 18 were approved by the Trustees and authorised on the 3 July 2025 and signed on their behalf by:



Letitia Andrewartha
Treasurer
Date : 3rd July 2025

The notes on pages 19 to 35 form an integral part of these financial statements.

The Civil Liberties Trust
(A Company Limited by Guarantee)
Registered Number: 02824893

Statement of Cash Flows
For the year ended 31 December 2024

		2024	2023
	Note	£	£
Cash flows from operating activities			
Net cash used in operating activities	21	<u>395,770</u>	<u>229,008</u>
Cash flows from investing activities			
Investment income	6	<u>50,465</u>	<u>30,065</u>
Net cash provided by investing activities		<u>50,465</u>	<u>30,065</u>
Change in cash and cash equivalents in the year	23	446,235	259,073
Cash and cash equivalents at the beginning of the year		1,880,893	1,621,820
Cash and cash equivalents at the end of the year	22	<u><u>2,327,128</u></u>	<u><u>1,880,893</u></u>

The notes on pages 19 to 35 form an integral part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Statutory information

The Civil Liberties Trust is a charitable company limited by guarantee and is incorporated in the United Kingdom with company number 02824893 and charity registration number 1024948.

The registered office address is Liberty House, 26-30 Strutton Ground, London, SW1P 2HR

2. Accounting policies

2.1. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The charitable company meets the definition of a public benefit entity under FRS 102.

2.2. Going Concern

The Trustees have considered the level of funds held and the expected level of income and expenditure for at least 12 months from authorising these financial statements. The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2.3. Income

Income, including donations, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably. Tax recoverable under the gift aid scheme is recognised when receivable to align with the original donation.

Income from grants is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where grants are received with an implicit or explicit restriction as to the timing of the activities funded, the income is recognised in accordance with that restriction

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution. Where the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Leaseholder payments comprise ground rent from leaseholders and the peppercorn rental income due from the lease of the offices to Liberty is credited to the statement of financial activities in the period in which it is related to.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

2.4. Donated goods, services and facilities

Donated professional services and donated facilities are recognised as income when the Charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.5. Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds
- Expenditure on charitable activities

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Grants payable to third parties are included within the expenditure on charitable activities. Where an unconditional grant is offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grant. Where the grant is conditional relating to performance, then the grant is only accrued when any fulfilled conditions are outside the control of the Charity.

Governance costs are the costs associated with the governance arrangements of the Charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the Charity's activities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

2.6. Support costs

Expenditure is allocated to the particular activity where the cost relates directly to that activity. However, the cost of depreciation, premises costs and Governance is apportioned between those activities on a basis consistent with the use of resources. Donated services received from Liberty, which represent staff costs, are allocated on the basis of time spent.

2.7. Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8. Tangible fixed assets and depreciation

Items of equipment are capitalised where the purchase price exceeds £800. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property	50 years
Refitting costs	10 years

Freehold land is not depreciated

At each reporting date, the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

The Charity's property is rented to the National Council for Civil Liberties. The primary purpose of holding the property is to provide an effective home for the National Council for Civil Liberties, which delivers most of The Civil Liberties Trust's charitable work, rather than to provide an income. The Trustees therefore consider that the property is correctly classified as a functional tangible asset rather than an investment property.

2.9. Listed Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The Charity does not acquire put options, derivatives or other complex financial instruments.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

2.10. Stocks

Stocks are comprised of donated goods that are unsold at the year-end and are included at their fair value as described in Accounting Policy 2.4

2.11. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.12. Cash and cash equivalents at bank and in hand

Cash and cash equivalents at bank and in hand include cash and short-term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

2.13. Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.14. Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value

2.15. Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

2.16. Contingent assets

A contingent asset arises where an event has taken place that gives the Charity a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within its control.

Contingent assets are not recognised in the Balance Sheet but are disclosed in the Notes.

3. Income from donations, legacies and grants

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations (including gift aid)	69,136	761,078	830,214	273,528
Legacies	430,121	-	430,121	115,071
Grants (note 4)	192,500	1,059,368	1,251,868	1,286,760
Donated Services (note 5)	152,763	-	152,763	113,810
Total	844,520	1,820,446	2,664,966	1,789,169

4. Analysis of grants receivable

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
The People's Postcode Lottery	-	900,000	900,000	900,000
The Sigrid Rausing Trust	180,000	-	180,000	170,000
AB Charitable Trust	-	55,000	55,000	55,000
Joseph Rowntree Charitable Trust	-	33,000	33,000	36,000
Barings Foundation	-	27,000	27,000	27,000
Crowdfunder (Protest Rights)	-	19,368	19,368	41,510
Persula Foundation	-	-	-	20,000
Evan Cornish Foundation	-	15,000	15,000	-
Sharegift -The Orr Mackintosh Foundation	12,500	-	12,500	25,000
The Allen & Overy Foundation	-	5,000	5,000	6,250
Norton Rose	-	5,000	5,000	6,000
Total	192,500	1,059,368	1,251,868	1,286,760

5. Donated goods, facilities and services

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Administrative support	89,740	-	89,740	89,830
Governance support	27,560	-	27,560	23,980
Donated services - professional services	35,463	-	35,463	-
Total	152,763	-	152,763	113,810

6. Income from investments

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Bank interest receivable	50,465	-	50,465	30,065
Total	50,465	-	50,465	30,065

7. Rental Income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Leaseholder Payments	14,987	-	14,987	-
Rent receivable	-	-	-	5
Total	14,987	-	14,987	5

8. Resources Expended

	Direct Costs £	Support Costs (note 9) £	Total 2024 £	Total 2023 £
Costs of raising funds				
Direct costs	10,605	1,061	11,666	7,488
Donated Services (see note 5)	77,191	40,109	117,300	113,810
Total costs of raising funds	87,796	41,170	128,966	121,298
Charitable Activities				
Grant funding of charitable campaigning	2,380,329	117,743	2,498,072	1,828,517
Donated Services (see note 5)		35,463	35,463	-
Total costs of charitable activities	2,380,329	153,206	2,533,535	1,828,517
Total Resources Expended	2,468,125	194,376	2,662,501	1,949,815

8. Resources Expended (continued) - prior year

	Direct Costs	Support Costs (note 9)	Total 2023
	£	£	£
Costs of raising funds			
Direct costs	7,488	-	7,488
Donated Services (see note 5)	75,939	37,871	113,810
Total costs of raising funds	<u>83,427</u>	<u>37,871</u>	<u>121,298</u>
Charitable Activities			
Grant funding of charitable campaigning	1,745,637	82,880	1,828,517
Total costs of charitable activities	<u>1,745,637</u>	<u>82,880</u>	<u>1,828,517</u>
Total Resources Expended	<u><u>1,829,064</u></u>	<u><u>120,751</u></u>	<u><u>1,949,815</u></u>

9. Analysis of support costs

	Total 2024	Total 2023
	£	£
Depreciation	41,710	23,680
Premises costs	54,696	41,459
Governance costs (see note 11)	47,430	40,926
Donated services - professional services	35,463	-
Other costs	15,077	14,686
Total	<u><u>194,376</u></u>	<u><u>120,751</u></u>

10. Analysis of grants payable

	Total 2024 £	Total 2023 £
Grants to institutions		
Grants to Liberty's core charitable work	386,750	266,750
Other grants to Liberty charitable campaigning	1,993,579	1,475,865
Other grants	-	3,022
Total	2,380,329	1,745,637

As explained in the Trustees Report, the Charity works extensively with the National Council for Civil Liberties (Liberty) to carry out its charitable programme. Other charitable campaigning was funded by specific grants and donations received for that purpose.

At the year-end, £941,342 (2023 - £454,918) was payable to the National Council for Civil Liberties as shown in Note 18.

The National Council for Civil Liberties occupies the Charity's property. On 1st May 2019, the Charity Commission authorised the Charity to lease this property to Liberty for a term of seven years at an annual peppercorn rent of £1. The current peppercorn rent allowed to Liberty furthers the CLT's charitable objects, and the property is held for charitable activities.

11. Governance Costs

	Total 2024 £	Total 2023 £
Auditor's remuneration- audit of the financial statements (including irrecoverable VAT)	9,000	8,160
Auditor's remuneration- preparation of the financial statements (including irrecoverable VAT)	-	3,540
Auditor's remunerations- other costs (including irrecoverable VAT)	1,170	
Board meetings and Administrative costs (including donated services)	37,260	29,226
Total	47,430	40,926

12. Staff and employee benefits

The Civil Liberties Trust does not employ any staff, however the National Council for Civil Liberties (Liberty) employs staff, some of whom undertake work on behalf of the Charity. A donated service valued at £117,300 (2023 - £113,810) has been recognised including all employment tax and other liabilities which are borne by the National Council for Civil Liberties. The Charity estimates that £34,029 (2023 - £32,261) of the donated staff cost represents amounts payable for Key Management Personnel.

13. Trustees' remuneration and expenses

During the year, no Trustees, who are considered to be the Key Management Personnel of the Charity, received any remuneration or other benefits (2023 - £NIL). During the year ended 31 December 2024, expenses totalling £294 were reimbursed or paid directly to 1 Trustee for travel and subsistence costs (2023 - £NIL).

14. Tangible fixed assets

	Freehold land and buildings £	Total £
Cost		
As at 1 January 2024	2,752,132	2,752,132
As at 31 December 2024	<u>2,752,132</u>	<u>2,752,132</u>
Depreciation		
As at 1 January 2024	731,000	731,000
Charge for the year	41,710	41,710
As at 31 December 2024	<u>772,710</u>	<u>772,710</u>
Net Book Value		
As at 31 December 2024	<u><u>1,979,422</u></u>	<u><u>1,979,422</u></u>
As at 31 December 2023	<u><u>2,021,132</u></u>	<u><u>2,021,132</u></u>

Freehold land with a cost of £531,379 (2023 - £531,379) is not being depreciated.

15. Stocks

	Total 2024 £	Total 2023 £
Donated goods for resale	<u>13,031</u>	<u>13,031</u>

All stock held is art that was donated to The Civil Liberties Trust, with proceeds restricted to the National Council for Civil Liberties. During 2024, none of the art (2023 - none) was sold. No provisions were made for the impairment of slow-moving stock (2023 - £NIL).

16. Debtors

	Total 2024 £	Total 2023 £
Due during one year		
Trade debtors	4,000	6
Other debtors	182,671	127,351
Prepayments and accrued income	-	3,360
Total	<u>186,671</u>	<u>130,717</u>

Included within Other debtors is £126,516 relating to legacies (2023 - £77,772), the income for which is expected to be received in 2025.

17. Investments

	Total 2024 £	Total 2023 £
Movements in market value		
Market value at 1 January 2023	-	-
Additions: Listed investments received with legacy	54,797	-
Market value at 31 December 2024	<u>54,797</u>	<u>-</u>
Historical cost at 31 December 2024	<u>54,797</u>	<u>-</u>

18. Creditors: Amounts falling due within one year

	Total 2024 £	Total 2023 £
Trade creditors	2,326	6,160
Grants payable to Liberty	941,342	454,918
Accruals and deferred income	197,880	233,110
Total	1,141,548	694,189

Movement in recognised grant commitments during the year

	Grant Commitments Accrued 2024 £	2023 £
Grant commitment recognised at the start of the year	454,918	417,385
New Grant commitments charged to the SoFA in year	2,380,328	1,720,331
Grants paid during the year	(1,893,904)	- 1,682,798
Amount of grant commitments recognised at end of year	941,342	454,918

Grant commitments represent several separate grants committed to Liberty towards its charitable activities. These commitments have been recognised under charitable activities expenditure for the year and within creditors at the year end. All commitments are expected to be released during 2025.

	Total 2024 £	Total 2023 £
Deferred income		
Deferred income at 1 January	205,000	196,250
Resources deferred during the year	180,000	205,000
Amounts released from previous years	(205,000)	(196,250)
Deferred income at 31 December	180,000	205,000

Deferred income relates to grant income received that relates to the next financial year in accordance with the accounting policy on income (see Note 2.3).

19. Statement of funds

Statement of funds- current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
Designated funds				
Fixed Asset reserve	2,021,132	-	(41,710)	1,979,422
Designated for Liberty	688,250	-	(226,750)	461,500
Premises Condition Fund	227,717	-		227,717
	<u>2,937,099</u>	<u>-</u>	<u>(268,460)</u>	<u>2,668,639</u>
General				
General funds	300,079	909,972	(592,963)	617,088
Total Unrestricted funds	<u>3,237,178</u>	<u>909,972</u>	<u>(861,423)</u>	<u>3,285,727</u>
Restricted funds				
Other charitable campaigning work				
The People's Postcode Lottery	-	900,000	(900,000)	-
AB Charitable Trust	-	55,000	(55,000)	-
Joseph Rowntree Charitable Trust	-	33,000	(33,000)	-
Barings Foundation	-	27,000	(27,000)	-
Crowdfunder (Protest Rights)	41,510	19,368	-	60,878
Crowdfunder (Investigatory Powers Act 2016)	59,865	-	-	59,865
Stock of Art	13,031	-	-	13,031
Evan Cornish Foundation	-	15,000	(15,000)	-
Major individual donors restricted to Liberty	-	651,950	(651,950)	-
Fundraising Appeals restricted to Liberty	-	78,973	(78,973)	-
Other restricted funds	-	40,155	(40,155)	-
	<u>114,406</u>	<u>1,820,446</u>	<u>(1,801,078)</u>	<u>133,774</u>
Total funds	<u><u>3,351,584</u></u>	<u><u>2,730,418</u></u>	<u><u>(2,662,501)</u></u>	<u><u>3,419,501</u></u>

19. Statement of funds (continued)

Statement of funds-prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
Designated funds				
Fixed Asset reserve	2,044,812		(23,680)	2,021,132
Designated for Liberty	915,000		(226,750)	688,250
Premises Condition Fund	250,000		(22,283)	227,717
	<u>3,209,812</u>	<u>-</u>	<u>(272,713)</u>	<u>2,937,099</u>
General				
General funds	199,452	505,268	(404,641)	300,079
Total Unrestricted funds	<u>3,409,264</u>	<u>505,268</u>	<u>(677,354)</u>	<u>3,237,178</u>
Restricted funds				
Other charitable campaigning work				
The People's Postcode Lottery	-	900,000	(900,000)	-
AB Charitable Trust	-	55,000	(55,000)	-
Joseph Rowntree Charitable Trust	-	36,000	(36,000)	-
Barings Foundation	-	27,000	(27,000)	-
Persula Foundation	-	20,000	(20,000)	-
Crowdfunder (Protest Rights)	-	41,510	-	41,510
Crowdfunder (Investigatory Powers Act 2016)	59,865	-	0	59,865
Stock of Art	13,031	-	0	13,031
Major individual donors restricted to Liberty	-	124,768	(124,768)	-
Fundraising Appeals restricted to Liberty	-	86,963	(86,963)	-
Other restricted funds	-	22,730	- 22,730	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>72,896</u>	<u>1,313,971</u>	<u>(1,272,461)</u>	<u>114,406</u>
Total funds	<u><u>3,482,160</u></u>	<u><u>1,819,239</u></u>	<u><u>(1,949,815)</u></u>	<u><u>3,351,584</u></u>

19. Statement of funds (continued)

Fixed Asset Reserve

The purpose of the fixed asset reserve is to represent the amount of the Charity's unrestricted funds which are tied up in tangible fixed assets. The expenditure in the year reflects the depreciation charge during the period.

Designated Fund for Liberty

In 2021, the CLT established a designated fund to be granted to Liberty over a five year period from 2022 to 2027. During 2023 the trustees approved an amendment to the proposed payment profile of this fund, so that it would be fully expended by 2026. £226,750 of this fund was granted to Liberty in 2024 and applied towards strategy development and governance. The remainder of the grant will be applied in support of core Liberty activities to deliver its strategic plan over the period 2025 and 2026, subject to annual approval of the release of funding by the CLT Trustees.

Premises Condition Fund

The CLT has established a designated fund towards addressing improvements of the premises at Strutton Ground. No funds were expended from this fund in 2024.

Restricted Fund

During the year, grants and donations were received which contained restrictions on how they could be expended. Income and expenditure relating to these is shown in restricted funds.

At 31 December 2024, total restricted funds amounted to £133,774. Of this £59,865 were donations received towards the potential the cost liability cap imposed on Liberty by the High Court of Justice in its on-going court challenge to the Investigatory Powers Act 2016. £60,878 were donations received towards a potential cost liability cap imposed on Liberty by the High Court of Justice in Liberty's on-going court challenge to the Public Order Bill 2023. £13,031 is the fair value of art stock donated to the Civil Liberties Trust.

20. Analysis of net assets between funds

Analysis of net assets between funds- current year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,979,422	-	1,979,422
Current assets	2,447,853	133,774	2,581,627
Creditors due within one year	(1,141,548)	-	(1,141,548)
Total	3,285,727	133,774	3,419,501

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds- prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	2,021,132	-	2,021,132
Current assets	1,910,235	114,406	2,024,641
Creditors due within one year	(694,189)	-	(694,189)
Total	3,237,178	114,406	3,351,584

21. Reconciliation of net movement in funds to net cash flow from operating activities

		2024	2023
	Note	£	£
Net income/expenditure for the year (as per Statement of Financial Activities)		<u>67,917</u>	<u>(130,576)</u>
Adjustments for:			
Depreciation charges	14	41,710	23,680
Investment income	6	(50,465)	(30,065)
Legacy received as investment asset		(54,797)	-
Decrease in debtors	16	(55,954)	314,064
Increase/(decrease) in creditors	18	447,359	51,905
Net cash provided by operating activities		<u>395,770</u>	<u>229,008</u>

22. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash and cash equivalents at bank and in hand	2,327,128	1,880,893
Total cash and cash equivalents	<u>2,327,128</u>	<u>1,880,893</u>

23. Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents at bank and in hand	1,880,893	446,235	2,327,128
Total	<u>1,880,893</u>	<u>446,235</u>	<u>2,327,128</u>

24. Related party transactions

The aggregate amount of donations made by trustees and people connected with them where no conditions are attached is £4,901 (2023: NIL).

There have been no other related party transactions during the year (2023: None).

THE CIVIL LIBERTIES TRUST

England & Wales - Charity number 1024948

Accounts

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS EXECUTIVE COMMITTEE AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Executive Committee	Christina Blacklaws, Chair Letitia Corinna Andrewartha, Treasurer (appointed Vice Chair from 28 June 2023) Baroness Jane Campbell Hannah Cox Nazmin Choudhury (appointed 24 October 2023) Lucy Freeman (resigned 11 December 2023) Aidan Joseph Geary (appointed 28 June 2023) Emma Higham (appointed 7 December 2023) Thomas Holland (appointed 18 December 2023) Nikita Lalwani (resigned 13 February 2023) Alastair Livesey (appointed 19 December 2023) Ian McDougall (appointed 24 October 2023) Helen Moulinos Pratheeban Nambyiah (appointed 24 October 2023) (resigned 17 June 2024) Patricia Tuitt Nicholas Turner (appointed 24 October 2023)
Company registered number	02824893
Charity registered number	1024948
Registered office	Liberty House 26-30 Strutton Ground London SW1P 2HR
Company secretary	Martha Spurrier (resigned 18 March 2024) Jenny Beardsley (appointed 18 March 2024)
Independent auditors	MHA Chartered Accountants and Statutory Auditor 6th Floor 2 London Wall Place London, United Kingdom EC2Y 5AU

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS EXECUTIVE COMMITTEE AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Bankers	Royal Bank of Scotland 25 Millbank London SW1P 4RB
	CAF Bank PO Box 289 West Malling Kent ME19 4TA
	Scottish Widows Bank plc 67 Morrison Street Edinburgh EH3 8YJ
	Nationwide International Limited Kings Park Road Moulton Park Northampton NN3 6NW

EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Executive Committee which is the Board of Directors of the Charity for company law purposes and Trustees for Charity law purposes (hereafter referred to as the Board) submits its annual report and financial statements for the Civil Liberties Trust for the year ended 31 December 2023. The Board confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102)'.

MISSION AND VALUES

The Charity's objects are:

1 To promote human rights (as set out in the Human Rights Act 1998, the European Convention on Human Rights, the Universal Declaration of Human Rights and subsequent United Kingdom legislation and international treaties and conventions to which the United Kingdom is party) for the benefit of the public throughout the United Kingdom by all or any of the following means:

- (i) Obtaining redress for the victims of human rights abuses;
- (ii) Monitoring, investigating and documenting human rights abuses;
- (iii) Eliminating infringements of human rights;
- (iv) Conducting or commissioning research into human rights issues;
- (v) Providing technical advice to government and others on human rights matters;
- (vi) Providing legal advice, assistance and representation to individuals or organisations on human rights issues, including before the European Court of Human Rights;
- (vii) Promoting the sound administration of human rights law and advising on the institutions, structures and mechanisms by which human rights law is enforced;
- (viii) Commenting on proposed human rights legislation and policy;
- (ix) Raising awareness of human rights issues;
- (x) Promoting public support for human rights;
- (xi) Promoting respect for human rights among individuals, corporations and public authorities;
- (xii) Training the judiciary, lawyers, public authorities, campaigners, service providers and the public in human rights law;
- (xiii) Providing free advice and information to the public on human rights issues.

2 the relief of poverty by providing legal advice, assistance and representation to members of the public.

3 To advance the education of the public in the rights, liberties and duties of all citizens and public servants by publications, lectures or other similar forms of communication or by conducting or commissioning research (and publishing the results of such research).

In furtherance of that object but not otherwise, the trustees shall have power to engage in political activity provided that the Trustees are satisfied that the proposed activities will further the purposes of the Charity to an extent justified by the resources committed and the activity is not the dominant means by which the Charity carries out its objects.

Policy for furthering objects

The Charity's policy is to further its objects principally by funding National Council for Civil Liberties ("Liberty") to carry out charitable work in these areas, although the Civil Liberties Trust (CLT) would also accept applications from other organisations if the proposal fit with the missions and values of the CLT and could not be performed by the National Council for Civil Liberties. This policy is reviewed annually by the Board. The Charity has no staff of its own, but commissions work from Liberty. The Charity and Liberty have an arm's length relationship.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Achievements and performance

The Board's main objective for the year was to maximise the funding directed towards the charitable work of Liberty. There is a formal application and reporting process between Liberty and the Charity which ensures funding from the Civil Liberties Trust is only spent on charitable activities. This process is signed off by the Board and reviewed on an ongoing basis. Once a grant has been approved, the Charity then receives regular updates and a formal written report from Liberty annually. With support from the Charity, Liberty was able to continue challenging discrimination and infringements of our freedoms. The Charity has been:

- Supporting Liberty's legal team – which over the year represented nine clients in legal proceedings. Liberty also brought cases or intervened as Liberty acting in the public interest, in six cases.
- Supporting Liberty's external communications programme – ensuring that the public are educated about human rights issues and threats. In 2023, Liberty achieved more than 3,500 mentions in the media and/or pieces of press coverage in both print media and television appearances. Social media engagements were almost 1.1 million in 2023. Liberty had nearly 700,000 engagements on Twitter, Instagram and TikTok in 2023 compared to 450,000 in 2022.
- Supporting Liberty's policy work on human rights issues, providing 70 briefings to parliamentarians on a wide range of issues, improving laws and policies with human rights at their heart, prompting 37 follow up meetings with MPs and parliamentarians.
- Supporting Liberty's Advice and Information team who assisted 865 people directly with information about their rights and the law, and the publication of a wealth of detailed information on the online advice hub which was viewed over 450,000 times. In 2023, Liberty's Advice and Information team continued to deliver vital information on human rights law to the communities that need it most.
- Liberty Investigates published 17 investigations with nine partners, including The Times and The Observer, plus new partners openDemocracy and inews, and contributed exclusive reporting to a story by BBC News.

The Board confirms that they have paid due regard to public benefit guidance published by the Charity Commission. The benefits of the Charity's activities are demonstrated in the impact of the charitable aspects of the work of Liberty, by, for example:

- Raising awareness about human rights and educating the public more generally through its extensive media coverage, lectures, speaking engagements and events.
- Defending legislation and due process that protects human rights.
- Providing advice on human rights law to parliamentarians and public bodies.
- Providing free legal advice, assistance and representation to members of the public, including those who cannot afford to pay the costs of such representation themselves.

The benefits of the charitable work carried out through funding to Liberty are not restricted to any particular section of the public and are available to a large number and wide range of people. The charitable activities delivered through Liberty, particularly the dissemination of information about human rights, have significant reach and impact, comparable to that of much larger organisations.

The Charity has again attracted significant grant and donation income from a diverse range of funders, and despite total income showing a reduction compared to the previous year as a result of 2022 including significant non-recurring restricted funding, the Charity has been able to maintain its significant annual spending on charitable activities in 2023.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Charity owns its property on Strutton Ground in the heart of Westminster, and in the interest of long-term financial stability, the Board wishes to hold the bulk of its funds in property, which provides capital growth. On 1st May 2019, the Charity Commission authorised the Charity to lease this property to Liberty for a term of seven years, at an annual peppercorn rent of £1. The Board consider that the current peppercorn rent allowed to Liberty furthers the CLT's charitable objects, and that the property is held for charitable activities. The property is unencumbered. Liberty is the Charity's tenant at the Strutton Ground premises, which has enabled Liberty to expand its range of activities and be more effective at existing activities.

The Charity is committed to protecting the privacy of our supporters. We have a 'Supporter Promise' outlining how we protect the data and privacy of our supporters. We take a highly responsible approach towards communicating with individuals, ensuring that their preferences are accurately recorded and that they are always respected. We are mindful of the needs of vulnerable people, protecting them from unreasonable intrusion.

Fundraising

We have an up-to-date privacy policy and ensure we are complying with the GDPR, using informed consent for all our communications except postal mailings. The Civil Liberties Trust is registered with the Fundraising Regulator and adheres to the Fundraising Regulator's Code of Fundraising Practice. We have strict donor due diligence and wealth screening policies in place and our Board oversee our work to make sure our fundraising activities are compliant with all relevant rules and regulations, remain ethical and deliver to high standards. The Charity received no fundraising complaints during the period, and should any be received they would be handled with due regard to the related guidance contained in Charity Commission CC20. The Charity does not employ any external agencies or bodies to carry out fundraising on its behalf. As well as funds received in the 2023 year, investment of time in fundraising in this and previous years has seen the securing of £1,000,000 of income which will be received in 2024 year.

Grant making policy

The Charity makes grants to achieve its objects for the public benefit. The Charity's aim is to promote human rights and to relieve poverty by providing advice, assistance and representation to members of the public. The Charity does not advertise its grant making program, and currently only issues grants to Liberty unless specific public appeals indicated that another organisation would also benefit. The Charity reviews this policy on a regular basis.

Risks

The Board has considered the risks to which the Charity is exposed and has taken steps to mitigate those risks. The major financial risks are considered to be:

- a) a decline in voluntary income and/or;
- b) unexpected major repairs to the Charity's property

Financial risks are mitigated by the adoption of a prudent reserves policy along with an annual budget. The executive committee reviews financial reports at each meeting and multi-year voluntary income forecasts are reassessed and forecasts updated on a regular basis. The Trustees are prudent in their grant funding of Liberty to ensure that they fund within the Charity's means. In addition to holding unrestricted reserves the charity has established a designated premises condition fund in order to meet premises obligations over the next five years.

These financial risks are the principal risks the charity faces. In terms of non-financial risks, these largely concern the potential barriers to effective impact of the funding provided to Liberty – including infrastructure failures, focus and external events.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Plans for future periods

The Board's key objective over the next year will be to provide funding to Liberty so that the CLT continues to achieve its objects through the work of Liberty that is considered to be charitable. This will be achieved through supporting Liberty in the successful delivery of its strategic plan. Liberty is now in the second year of its five-year strategic plan for 2023 – 2027 which includes the following five strategic objectives:

- Campaign to ensure that the UK's human rights framework is valued, protected and expanded;
- Support rights to protest, free expression and privacy;
- Advocate that social issues are met with rights respecting responses;
- Expand our strong and diverse supporter base, and widen and diversify our income portfolio, ensuring that it is sustainable and provides sufficient growth to meet expenditure plans;
- To further develop internally and build an agile, effective, value driven organisation.

In 2024, Liberty will focus on three key campaign areas – protest, policing, and the European Convention on Human Rights. Liberty will be taking a digital first approach to communications, testing out new messaging, and working to ensure that Liberty reaches wider audiences. The CLT concurs with these particular areas of focus and will endeavour to provide the necessary support to these campaigns.

We will of course also continue our proud history of providing support for reactive work on core issues such as privacy, counter-terrorism, access to justice and discrimination.

The Charity will undertake these key activities primarily through funding Liberty's charitable work. This includes a fund which stood at £688,250 on 31 December 2023, which is designated to Liberty, to be granted over the periods between 2024 and 2026 and is focussed on delivering Liberty's 5 year strategic objectives, which began in 2023. Grants from this fund will be released upon formal application and are subject to annual review.

FINANCIAL REVIEW

Total income for the year was £1,819,239 (2022 - £2,385,941), a reduction of £566,702 between the two financial years. This was largely due to a fall in legacy income of £305,994, an income source which is erratic by nature, and lower total grant income of £273,776, with 2022 including more than £230,000 of one-off restricted grant income that has now been fully distributed. Grant income continues to be the main source of annual income and the charity is hugely grateful to our principal funding partners and the varied grant funding bodies and donors that support our work.

Total expenditure reduced to £1,949,815 (2021 - £2,192,904) in line with the fall in total grant income.

The resulting negative net movement in funds of £130,576 compares to a surplus of £193,037 in 2022. This outturn was in accordance with budget expectations as the charity released funds from its existing designated fund to Liberty of £226,750 during the year. Note 19 to the accounts analyses reserves by fund in more detail.

The Charity holds fixed assets at a value of £2,021,132, in respect of the land and building, and there was a designated fixed asset reserve of the same amount at 31 December 2023.

Reserves

The Board requires the Charity hold reserves to cover the Charity's fixed annual expenses in case of a reduction in funding, and to mitigate any risks in terms of urgent repairs on its property. To mitigate these risks, the reserves policy of the Charity requires a minimum general fund of £180,000, and a maximum of £260,000.

EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

At 31 December 2023, the general fund (which excludes fixed assets and designated funds) was £300,079, and this represents the Charity's free reserves. This was above the maximum of the range, however at a meeting of the trustees held on 8 March 2024 the trustees approved to commit the sum of up to £60,000 per annum, over the next two years commencing 2024, towards the employment costs of a new fundraising position at Liberty. Therefore, the trustees consider this level of reserves to be adequate in the light of this policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity acts principally through Liberty (the National Council for Civil Liberties), which provides administrative services to the Charity and whose Director is the Secretary of the Charity. Staff costs are not recharged to the CLT by Liberty. The Charity operates independently from Liberty, making its own decisions.

The trustees consider that the Key Management Personnel of the Charity comprise the trustees and certain members of Liberty staff whose time is valued but not recharged to the Charity. It is therefore reported in the financial statements as donated services. The trustees of the Charity are not remunerated, therefore the estimated time spent on implementing the trustees' strategic decisions by Liberty employees has been classified within donated services. The remuneration policy of these staff is set by the Directors of Liberty.

Liberty is a national membership organisation campaigning for human rights and civil liberties. Although not a Charity itself, Liberty carries out work in the areas of the promotion of human rights, legal advice and assistance, research and the dissemination of information, all in accordance with our charitable objects as set out above. The Charity provides grant funding to Liberty so that it can carry out these charitable activities.

The Charity is managed by the Board which meets three times a year and has no staff of its own. The Charity is a company limited by guarantee, incorporated on 8 June 1993. It is governed by its Memorandum and Articles of Association. The Articles of Association state that its Board includes the Chair and two other members of the Board of Directors of Liberty (and that one of the Charity's Board members is also a member of the Executive Committee of Liberty). Other Board members are appointed from among those known to support the Charity's objects at the Annual General Meeting.

New trustees are provided with the governing documents of the Charity, and a detailed induction overview of the Charity, including the structure, decision making mechanisms, the responsibilities of trustees, freeholder responsibilities, and details of funding, including crowdfunding and legacies.

Trustees receive further information on their obligations as trustees throughout the year and are encouraged to attend relevant training sessions in the obligations of charity trusteeship.

Potential trustees are sourced using an executive search consultant and on occasions by way of recommendation from Liberty employees or existing trustees. The Chair of the CLT and the Liberty Director meet with potential trustees for an informal interview and, if both parties believe a relationship would be beneficial, details of potential trustee's experience is circulated, and their appointment is nominated and seconded by the Executive Committee.

Following a rebranding exercise on 15 May 2023 the trading name of the company's independent auditor changed from MHA MacIntyre Hudson to MHA. A resolution to reappoint MHA as independent auditor will be proposed at the next Annual General Meeting.

Trustees' Indemnities

Subject to the provisions of the Companies Act 2006 every Director (Trustee) or other officer of the Charity shall be indemnified out of the assets of the Charity against any liability incurred in acting in such capacity in successfully defending any proceedings, whether civil or criminal, against them. Subject to certain customary exceptions, a member of the Executive Committee may benefit from indemnity insurance purchased at the Charity's expense to cover the liability of Directors in respect of any negligence, default, breach of trust or breach of duty in relation to the Charity.

THE CIVIL LIBERTIES TRUST
(A company limited by guarantee)

EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees' Annual report was approved and authorised for issue by the Committee Members on and signed on their behalf by Letitia Andrewartha.

On behalf of the Committee



.....
Letitia Andrewartha
Treasurer

Date: 27 June 2024

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

STATEMENT OF EXECUTIVE COMMITTEE'S RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Executive Committee (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Executive Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Executive Committee to prepare financial statements for each financial year. Under company law, the Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Executive Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Executive Committee are aware:

- there is no relevant audit information of which the Charity's auditor is unaware; and
- the Executive Committee have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Members of the Board of Executive Committee and signed on its behalf by:



.....
Letitia Andrewartha
Treasurer
Date: 27 June 2024

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST

Opinion

We have audited the financial statements of The Civil Liberties Trust (the 'Charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Executive Committee with respect to going concern are described in the relevant sections of this report.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST
(CONTINUED)

Other information

The other information comprises the information included in the Executive Committee's Report other than the financial statements and our Auditors' Report thereon. The Executive Committee are responsible for the other information contained within the Executive Committee's Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Executive Committee's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Executive Committee's Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Executive Committee's Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Executive Committee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Executive Committee's Report and from the requirement to prepare a Strategic Report.

Responsibilities of the Executive Committee

As explained more fully in the Statement of Executive Committee's Responsibilities, the Executive Committee (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST
(CONTINUED)

In preparing the financial statements, the Executive Committee are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management and those charged with governance to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

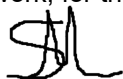
THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST
(CONTINUED)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's Executive Committee, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's Executive Committee 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 charitable company and its Executive Committee, as a body, for our audit work, for this report, or for the opinions we have formed.



Stuart McKay BSc FCA DChA (Senior Statutory Auditor)

for and on behalf of

MHA

Statutory Auditor
London, United Kingdom

Date: 02/07/2024

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations, legacies and grants	4	475,198	1,313,971	1,789,169	2,360,884
Investments	6	30,065	-	30,065	5,057
Other income	7	5	-	5	20,000
Total income		505,268	1,313,971	1,819,239	2,385,941
Expenditure on:					
Raising funds	8	121,298	-	121,298	116,244
Charitable activities	9,10	556,056	1,272,461	1,828,517	2,076,660
Total expenditure		677,354	1,272,461	1,949,815	2,192,904
Net movement in funds		(172,086)	41,510	(130,576)	193,037
Reconciliation of funds:					
Total funds brought forward		3,409,264	72,896	3,482,160	3,289,123
Net movement in funds		(172,086)	41,510	(130,576)	193,037
Total funds carried forward		3,237,178	114,406	3,351,584	3,482,160

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 36 form part of these financial statements.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02824893

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	15		2,021,132		2,044,812
			2,021,132		2,044,812
Current assets					
Stocks	16	13,031		13,031	
Debtors: Amounts falling due within one year	17	130,717		444,781	
Cash and cash equivalents at bank and in hand	22	1,880,893		1,621,820	
		2,024,641		2,079,632	
Creditors: Amounts falling due within one year	18	(694,189)		(642,284)	
Net current assets			1,330,452		1,437,348
Total net assets			3,351,584		3,482,160
Funds					
Restricted funds	19		114,406		72,896
<u>Unrestricted funds</u>					
Designated fixed asset reserve	19	2,021,132		2,044,812	
Designated for Liberty	19	688,250		915,000	
Premises Condition Fund	19	227,717		250,000	
General funds	19	300,079		199,452	
Total unrestricted funds	19		3,237,178		3,409,264
Total funds			3,351,584		3,482,160

The Executive Committee acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Executive Committee and signed on their behalf by:



Letitia Andrewartha

Treasurer

Date: 27 June 2024

The notes on pages 17 to 36 form part of these financial statements.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	21	229,008	851,041
Cash flows from investing activities			
Investment income	6	30,065	5,048
Net cash provided by investing activities		30,065	5,048
Change in cash and cash equivalents in the year		259,073	856,089
Cash and cash equivalents at the beginning of the year		1,621,820	765,731
Cash and cash equivalents at the end of the year	22	1,880,893	1,621,820

The notes on pages 17 to 36 form part of these financial statements.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The Civil Liberties Trust is a charitable company limited by guarantee registered with the Registrar of Companies (Company Registration Number 02824893) and the Charity Commission (Charity Registration Number 1024948) in England and Wales.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The Members of the Charity are the Executive Committee named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity.

The nature of the Charity's operations and principal activities is to promote domestic human rights, promote international human rights, relieve poverty through legal advice and advance the education of the public on their rights and liberties.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Civil Liberties Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared on the going concern basis and are presented in sterling which is also the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Executive Committee believe that no material uncertainties exist. The Executive Committee have considered the level of funds held and the expected level of income and expenditure for at least 12 months from authorising these financial statements. The level of reserves is sufficient with the budgeted income and expenditure for the Charity to be able to continue as a going concern.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised, the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are accounted for in the period specified for their use by the donors provided that any conditions for receipt have been met. Where grants are received with an implicit or explicit restriction as to the timing of the activities funded, the income is recognised in accordance with that restriction.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. When estimating fair value is practical upon receipt, such gifts are recognised in stock and 'Income from other trading activities'.

On receipt, donated services are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. All expenditure is categorised under one of the following headings:

- Expenditure on raising funds
- Expenditure on charitable activities

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable to third parties are within the charitable objectives. Where an unconditional grant is offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grant. Where the grant is conditional relating to performance, then the grant is only accrued when any fulfilled conditions are outside the control of the Charity.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £800 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

At each reporting date, the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 50 years
Refitting costs	- 10 years

Freehold land is not depreciated.

The Charity's property is rented to the National Council for Civil Liberties. The primary purpose of holding the property is to provide an effective home for National Council for Civil Liberties, which delivers most of The Civil Liberties Trust's charitable work, rather than to provide an income. The Executive Committee therefore consider that the property is correctly classified as a functional tangible asset rather than an investment property.

2.8 Stocks

Stocks are comprised of donated goods that are unsold at the year-end and are included at their fair value as described in Accounting Policy 2.3.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash and cash equivalents at bank and in hand

Cash and cash equivalents at bank and in hand includes cash and short-term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 17. Prepayments are not financial instruments.

Cash and cash equivalents at bank and in hand – cash is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 18. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Executive Committee in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Executive Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.14 Contingent assets

A contingent asset arises where an event has taken place that gives the Charity a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within its control.

Contingent assets are not recognised in the Balance Sheet but are disclosed in the Notes.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

- The recognition of grant income to the appropriate accounting period in order to meet any condition of grant stipulated by the funding body/donor
- The recognition of legacy income as meeting the 'reliable measurement' threshold on notification from the executors of the estate and not from any other source
- The useful economic life applied to building assets
- The valuation of non trading stock

4. Income from donations, legacies and grants

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations (including gift aid recovery)	51,317	222,211	273,528
Legacies	115,071	-	115,071
Grants (Note 5)	195,000	1,091,760	1,286,760
Donated services	113,810	-	113,810
Total 2023	475,198	1,313,971	1,789,169

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Income from donations, legacies and grants (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations (including gift aid recovery)	54,166	215,117	269,283
Legacies	421,065	-	421,065
Grants (Note 5)	177,500	1,383,036	1,560,536
Donated services	110,000	-	110,000
<i>Total 2022</i>	<u>762,731</u>	<u>1,598,153</u>	<u>2,360,884</u>

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Analysis of grants receivable

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
The Allen & Overy Foundation	-	6,250	6,250
AB Charitable Trust	-	55,000	55,000
Crowdfunder - (Protest Rights)	-	41,510	41,510
Joseph Rowntree Charitable Trust	-	36,000	36,000
The People's Postcode	-	900,000	900,000
The Sigrid Rausing Trust	170,000	-	170,000
Barings Foundation	-	27,000	27,000
Persula Foundation	-	20,000	20,000
Sharegift - The Orr Mackintosh Foundation	25,000	-	25,000
Norton Rose	-	6,000	6,000
Total 2023	195,000	1,091,760	1,286,760

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
The Allen & Overy Foundation	-	5,000	5,000
AB Charitable Trust	-	77,500	77,500
Joseph Rowntree Charitable Trust	-	30,000	30,000
The People's Postcode	-	1,137,500	1,137,500
The Sigrid Rausing Trust	170,000	-	170,000
Barings Foundation	-	100,000	100,000
Anonymous	-	10,536	10,536
Persula Foundation	-	20,000	20,000
Tinsley Charitable	-	2,500	2,500
Other grants	7,500	-	7,500
Total 2022	177,500	1,383,036	1,560,536

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Income from investments

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest receivable	30,065	30,065

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Bank interest receivable	5,057	5,057

7. Other income

	Unrestricted funds 2023 £	Total funds 2023 £
Rent receivable	5	5

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Leaseholder payments	20,000	20,000

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Analysis of expenditure on raising funds

	Unrestricted funds 2023 £	Total funds 2023 £
Direct costs	7,488	7,488
Donated services (see note 13)	113,810	113,810
Total 2023	121,298	121,298
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Direct costs	6,244	6,244
Donated services (see note 13)	110,000	110,000
<i>Total 2022</i>	<i>116,244</i>	<i>116,244</i>

9. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Charitable campaigning	556,056	1,272,461	1,828,517
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Charitable campaigning	478,507	1,598,153	2,076,660

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Analysis of expenditure on charitable activities - by type

	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable campaigning	1,745,637	82,880	1,828,517

	<i>Grant funding of activities 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Charitable campaigning	1,965,947	110,713	2,076,660

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Depreciation	23,680	55,234
Premises costs	41,459	34,871
Governance costs (see note 12)	16,946	18,305
Other costs	795	2,303
Total	82,880	110,713

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Analysis of grants payable

	Grants to Institutions 2023 £	Total funds 2023 £
Grants to Liberty's core charitable work	266,750	266,750
Other grants to Liberty charitable campaigning	1,475,865	1,475,865
Other grants	3,022	3,022
Total 2023	1,745,637	1,745,637
	<i>Grants to Institutions 2022 £</i>	<i>Total funds 2022 £</i>
Grants to Liberty's core charitable work	185,000	185,000
Other grants to Liberty charitable campaigning	1,771,186	1,771,186
Other grants	9,761	9,761
<i>Total 2022</i>	<i>1,965,947</i>	<i>1,965,947</i>

As explained in the Executive Committee Report, the Charity works extensively with the National Council for Civil Liberties (Liberty) to carry out its charitable programme. Other charitable campaigning was funded by specific grants and donations received for that purpose.

At the year-end, £454,918 (2022 - £417,385) was payable to the National Council for Civil Liberties as shown in Note 18.

The National Council for Civil Liberties occupies the Charity's property. On 1st May 2019, the Charity Commission authorised the Charity to lease this property to Liberty for a term of seven years at an annual peppercorn rent of £1. The current peppercorn rent allowed to Liberty furthers the CLT's charitable objects, and the property is held for charitable activities.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12. Governance costs

	2023 £	2022 £
Auditor's remuneration - Audit of the financial statements	8,160	6,682
Auditor's remuneration - Preparation of the financial statements	3,540	2,995
Over accrual of prior year audit fee	-	(12)
Board recruitment	-	8,640
Board meetings and other costs	5,246	-
	16,946	18,305

13. Staff and employee benefits

The Civil Liberties Trust does not employ any staff however, the National Council for Civil Liberties (Liberty) employs staff, some of whom undertake work on behalf of the Charity. A donated service valued at £113,810 (2022 - £110,000) has been recognised. All employment tax and other liabilities are borne solely by the National Council for Civil Liberties. The Charity estimates that £NIL (2022 - £NIL) of the donated staff cost represents amounts payable for Key Management Personnel.

14. Executive Committee's remuneration and expenses

During the year, no Executive Committee Members, who are considered to be the Key Management Personnel of the Charity, received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Executive Committee expenses have been incurred (2022 - £NIL).

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15. Tangible fixed assets

	Freehold land and buildings £
Cost or valuation	
At 1 January 2023	2,752,132
At 31 December 2023	2,752,132
Depreciation	
At 1 January 2023	707,320
Charge for the year	23,680
At 31 December 2023	731,000
Net book value	
At 31 December 2023	2,021,132
At 31 December 2022	2,044,812

Freehold land with a cost of £531,379 (2022 - £531,379) is not being depreciated.

16. Stocks

	2023 £	2022 £
Donated goods for resale	13,031	13,031

All stock held is art that was donated to The Civil Liberties Trust, with proceeds restricted to the National Council for Civil Liberties. During 2023, none of the art (2022 - *none*) was sold but it continues to be held as stock. No further provisions were made for the impairment of slow-moving stock (2022 - *£NIL*).

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	6	3,980
Other debtors	127,351	440,801
Prepayments and accrued income	3,360	-
	<u>130,717</u>	<u>444,781</u>

Included within Other debtors is £77,772 relating to legacies (2022 - £389,022), the income for which is expected to be received in 2024.

18. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,160	430
Amounts payable to Liberty	454,918	417,385
Other taxation and social security	1	581
Other creditors	-	9,761
Accruals and deferred income	233,110	214,127
	<u>694,189</u>	<u>642,284</u>

	2023 £	2022 £
Deferred income		
Deferred income at 1 January	196,250	496,171
Resources deferred during the year	205,000	196,250
Amounts released from previous years	(196,250)	(496,171)
Deferred income at 31 December	<u>205,000</u>	<u>196,250</u>

Deferred income relates to grant income received that relates to the next financial year in accordance with the accounting policy on income. See Note 2.3.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
Designated funds				
Fixed asset reserve	2,044,812	-	(23,680)	2,021,132
Designated for Liberty	915,000	-	(226,750)	688,250
Premises Condition Fund	250,000	-	(22,283)	227,717
	<u>3,209,812</u>	<u>-</u>	<u>(272,713)</u>	<u>2,937,099</u>
General funds				
General fund	199,452	505,268	(404,641)	300,079
	<u>3,409,264</u>	<u>505,268</u>	<u>(677,354)</u>	<u>3,237,178</u>
Total Unrestricted funds				
	<u>3,409,264</u>	<u>505,268</u>	<u>(677,354)</u>	<u>3,237,178</u>
Restricted funds				
Other charitable campaigning work	72,896	1,313,971	(1,272,461)	114,406
	<u>72,896</u>	<u>1,313,971</u>	<u>(1,272,461)</u>	<u>114,406</u>
Total of funds	<u>3,482,160</u>	<u>1,819,239</u>	<u>(1,949,815)</u>	<u>3,351,584</u>

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds					
Designated funds					
Fixed asset reserve	2,100,046	-	(55,234)	-	2,044,812
Designated for Liberty	900,000	-	(85,000)	100,000	915,000
Premises Condition Fund	-	-	-	250,000	250,000
	<u>3,000,046</u>	<u>-</u>	<u>(140,234)</u>	<u>350,000</u>	<u>3,209,812</u>
General funds					
General fund	216,181	787,788	(454,517)	(350,000)	199,452
	<u>216,181</u>	<u>787,788</u>	<u>(454,517)</u>	<u>(350,000)</u>	<u>199,452</u>
Total Unrestricted funds	<u>3,216,227</u>	<u>787,788</u>	<u>(594,751)</u>	<u>-</u>	<u>3,409,264</u>
Restricted funds					
Other charitable campaigning work	72,896	1,598,153	(1,598,153)	-	72,896
	<u>72,896</u>	<u>1,598,153</u>	<u>(1,598,153)</u>	<u>-</u>	<u>72,896</u>
Total of funds	<u>3,289,123</u>	<u>2,385,941</u>	<u>(2,192,904)</u>	<u>-</u>	<u>3,482,160</u>

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

19. Statement of funds (continued)

Fixed Asset Reserve

The purpose of the fixed asset reserve is to represent the amount of the Charity's unrestricted funds which are tied up in tangible fixed assets. The expenditure in the year reflects the depreciation charge during 2023.

Designated Fund for Liberty

In 2021, the CLT established a designated fund to be granted to Liberty over a five year period from 2022 to 2027. During 2023 the trustees approved an amendment to the proposed payment profile of this fund, so that it would be fully expended by 2026. £226,750 of this fund was granted to Liberty in 2023 and applied towards strategy development and governance. The remainder of the grant will be applied in support of core Liberty activities to deliver its strategic plan over the period 2024 to 2026, subject to annual approval of the release of funding by the CLT Trustees.

Premises Condition Fund

The CLT has established a designated fund towards addressing improvements of the premises at Strutton Ground. This followed a premises condition survey that highlighted the need to plan for potential refurbishment and upgrade works, that as freeholder the CLT may have an obligation to finance over the next ten years. A fund of £250,000 was set aside in 2022 and a total of £22,283 was expended from the fund during 2023.

Restricted Funds

During the year, grants and donations were received which contained restrictions on how they could be expended. Income and expenditure relating to these is shown in restricted funds.

At 31 December 2023, total restricted funds amounted to £114,406. Of this £59,865 were donations received towards the potential the cost liability cap imposed on Liberty by the High Court of Justice in its on-going court challenge to the Investigatory Powers Act 2016. £41,510 were donations received towards a potential cost liability cap imposed on Liberty by the High Court of Justice in Liberty's on-going court challenge to the Public Order Bill 2023. £13,031 is the fair value of art stock donated to the Civil Liberties Trust.

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	2,021,132	-	2,021,132
Current assets	1,910,235	114,406	2,024,641
Creditors due within one year	(694,189)	-	(694,189)
Total	3,237,178	114,406	3,351,584

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	2,044,812	-	2,044,812
Current assets	2,006,736	72,896	2,079,632
Creditors due within one year	(642,284)	-	(642,284)
Total	3,409,264	72,896	3,482,160

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(130,576)	193,037
Adjustments for:		
Depreciation charges	15 23,680	55,234
Investment income	6 (30,065)	(5,048)
Decrease in debtors	17 314,064	705,368
Increase/(decrease) in creditors	18 51,905	(97,550)
Net cash provided by operating activities	229,008	851,041

22. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	1,880,893	1,621,820
Total cash and cash equivalents	1,880,893	1,621,820

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

23. Analysis of changes in net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents at bank and in hand	1,621,820	259,073	1,880,893
	<u>1,621,820</u>	<u>259,073</u>	<u>1,880,893</u>

24. Related party transactions

There have been no related party transactions during the year (2022 - *None*).

25. Contingent asset

The Charity was notified of a legacy in the year, the value of which is estimated to be in the region of £100k - £180k. However, the Charity has not secured sufficient confirmation over its entitlement to the legacy at the year end and as such has not recognised the income in the financial statements. The Charity will continue to investigate the entitlement over the coming accounting period.

THE CIVIL LIBERTIES TRUST

England & Wales - Charity number 1024948

Accounts

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS EXECUTIVE COMMITTEE AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Executive Committee	Letitia Corinna Andrewartha, Treasurer (appointed Vice Chair from 28 June 2023) Christina Blacklaws, Chair (appointed 29 June 2022) Baroness Jane Campbell Hannah Cox Lucy Freeman Nicolas Kent (resigned 29 June 2022) Nikita Lalwani (resigned 13 February 2023) Helen Moulinos (appointed 29 June 2022) Domino Pateman (resigned 10 October 2022) Rahul Sinha (appointed 2 February 2022, resigned 6 December 2022) Patricia Tuitt (appointed 29 June 2022) Aiden Joseph Geary (appointed 28 June 2023)
Company registered number	02824893
Charity registered number	1024948
Registered office	Liberty House 26-30 Strutton Ground London SW1P 2HR
Company secretary	Martha Spurrier
Independent auditors	MHA Chartered Accountants and Statutory Auditor 6th Floor 2 London Wall Place London, United Kingdom EC2Y 5AU

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS EXECUTIVE COMMITTEE AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Bankers	Royal Bank of Scotland 25 Millbank London SW1P 4RB
	CAF Bank PO Box 289 West Malling Kent ME19 4TA
	Scottish Widows Bank plc 67 Morrison Street Edinburgh EH3 8YJ
	Nationwide International Limited Kings Park Road Moulton Park Northampton NN3 6NW

EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Executive Committee which is the Board of Directors of the Charity for company law purposes and Trustees for Charity law purposes (hereafter referred to as the Board) submits its annual report and financial statements for the Civil Liberties Trust for the year ended 31 December 2022. The Board confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102)'.

MISSION AND VALUES

The Charity's objects are:

1 To promote human rights (as set out in the Human Rights Act 1998, the European Convention on Human Rights, the Universal Declaration of Human Rights and subsequent United Kingdom legislation and international treaties and conventions to which the United Kingdom is party) for the benefit of the public throughout the United Kingdom by all or any of the following means:

- (i) Obtaining redress for the victims of human rights abuses;
- (ii) Monitoring, investigating and documenting human rights abuses;
- (iii) Eliminating infringements of human rights;
- (iv) Conducting or commissioning research into human rights issues;
- (v) Providing technical advice to government and others on human rights matters;
- (vi) Providing legal advice, assistance and representation to individuals or organisations on human rights issues, including before the European Court of Human Rights;
- (vii) Promoting the sound administration of human rights law and advising on the institutions, structures and mechanisms by which human rights law is enforced;
- (viii) Commenting on proposed human rights legislation and policy;
- (ix) Raising awareness of human rights issues;
- (x) Promoting public support for human rights;
- (xi) Promoting respect for human rights among individuals, corporations and public authorities;
- (xii) Training the judiciary, lawyers, public authorities, campaigners, service providers and the public in human rights law;
- (xiii) Providing free advice and information to the public on human rights issues.

2 the relief of poverty by providing legal advice, assistance and representation to members of the public

3 To advance the education of the public in the rights, liberties and duties of all citizens and public servants by publications, lectures or other similar forms of communication or by conducting or commissioning research (and publishing the results of such research).

In furtherance of that object but not otherwise, the trustees shall have power to engage in political activity provided that the Trustees are satisfied that the proposed activities will further the purposes of the Charity to an extent justified by the resources committed and the activity is not the dominant means by which the Charity carries out its objects.

Policy for furthering objects

The Charity's policy is to further its objects principally by funding National Council for Civil Liberties ("Liberty") to carry out charitable work in these areas, although the Civil Liberties Trust (CLT) would also accept applications from other organisations if the proposal fit with the missions and values of the CLT and could not be performed by the National Council for Civil Liberties. This policy is reviewed annually by the Board. The Charity has no staff of its own, but commissions work from Liberty. The Charity and Liberty have an arm's length relationship.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Achievements and performance

The Board's main objective for the year was to maximise the funding directed towards the charitable work of Liberty. There is a formal application and reporting process between Liberty and the Charity which ensures funding from the Civil Liberties Trust is only spent on charitable activities. This process is signed off by the Board and reviewed on an ongoing basis. Once a grant has been approved, the Charity then receives regular updates and a formal written report from Liberty annually. With support from the Charity, Liberty was able to continue challenging discrimination and infringements of our freedoms. The Charity has been:

- Supporting Liberty's legal team – which over the year represented 14 clients in legal proceedings. Liberty also brought cases or intervened as Liberty acting in the public interest, in 5 cases.
- Supporting Liberty's external communications programme – ensuring that the public are educated about human rights issues and threats. In 2022, Liberty achieved more than 4,000 mentions and/or pieces of coverage in both print media and television appearances. Social media engagements were almost 1.9 million compared to around 1 million in the previous year. The following on social media increased from 141,000 to 155,000 during 2022.
- Supporting Liberty's policy work on human rights issues, providing 57 briefings to parliamentarians on a wide range of issues with human rights at their heart. This led to several key successes, including in January 2022, Peers in the House of Lords voted 14 times to block proposals that Liberty fought against - the highest number of victories levied against government since 1999.
- Supporting Liberty's advice and information team who assisted 893 people directly with information about their rights and the law, and the publication of a wealth of detailed information on the online advice hub.
- In 2022, Liberty Investigates (LI) won hearts and minds through exposing human stories of rights abuse that would otherwise stay hidden. The two-year pilot came to end – and robust evaluation helped to conclude that the LI team should be a permanent fixture at Liberty. Liberty Investigates published 10 investigations during 2022.

The Board confirms that they have paid due regard to public benefit guidance published by the Charity Commission. The benefits of the Charity's activities are demonstrated in the impact of the charitable aspects of the work of Liberty, by, for example:

- Raising awareness about human rights and educating the public more generally through its extensive media coverage, lectures, speaking engagements and events.
- Defending legislation and due process that protects human rights.
- Providing advice on human rights law to parliamentarians and public bodies.
- Providing free legal advice, assistance and representation to members of the public, including those who cannot afford to pay the costs of such representation themselves.

The benefits of the charitable work carried out through funding to Liberty are not restricted to any particular section of the public and are available to a large number and wide range of people. The charitable activities delivered through Liberty, particularly the dissemination of information about human rights, have significant reach and impact, comparable to that of much larger organisations.

The Charity has again attracted significant grant and donation income from a diverse range of funders, and the Charity has again been able to increase its spending on charitable activities in 2022.

The Charity owns its property on Strutton Ground in the heart of Westminster, and in the interest of long-term financial stability, the Board wishes to hold the bulk of its funds in property, which provides capital growth. On 1st May 2019, the Charity Commission authorised the Charity to lease this property to Liberty for a term of seven years, at an annual peppercorn rent of £1. The Board consider that the current peppercorn rent allowed to Liberty furthers the CLT's charitable objects, and that the property is held for charitable activities. The property is unencumbered. Liberty is the Charity's tenant at the Strutton Ground premises, which has enabled Liberty to expand its range of activities and be more effective at existing activities.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Charity is committed to protecting the privacy of our supporters. We have a 'Supporter Promise' outlining how we protect the data and privacy of our supporters. We take a highly responsible approach towards communicating with individuals, ensuring that their preferences are accurately recorded and that they are always respected. We are mindful of the needs of vulnerable people, protecting them from unreasonable intrusion.

We have an up-to-date privacy policy and ensure we are complying with the GDPR, using informed content for all our communications except postal mailings. We adhere to the Fundraising Regulator's Code of Fundraising Practice. We have strict donor due diligence and wealth screening policies in place and our Board oversee our work to make sure our fundraising activities are compliant with all relevant rules and regulations, remain ethical and deliver to high standards. The Charity received no fundraising complaints during the period, and should any be received they would be handled with due regard to the related guidance contained in Charity Commission CC20. The Charity does not employ any external agencies or bodies to carry out fundraising on its behalf.

Grant making policy

The Charity makes grants to achieve its objects for the public benefit. The Charity's aim is to promote human rights and to relieve poverty by providing advice, assistance and representation to members of the public. The Charity does not advertise its grant making program, and currently only issues grants to Liberty unless specific public appeals indicated that other organisation would also benefit. The Charity reviews this policy on a regular basis.

Risks

The Board has considered the risks to which the Charity is exposed and has taken steps to mitigate those risks. The major financial risks are considered to be:

- a) a decline in voluntary income and/or;
- b) unexpected major repairs to the Charity's property)

Financial risks are mitigated by the adoption of a prudent reserves policy along with an annual budget. The executive committee reviews financial reports at each meeting and multi-year voluntary income forecasts are reassessed and forecasts updated on a regular basis. The Trustees are prudent in their grant funding of Liberty to ensure that they fund within the Charity's means. In addition to holding unrestricted reserves the charity has established a designated premises condition fund in order to meet medium term premises obligations.

These financial risks are the principal risks the charity faces. In terms of non-financial risks, these largely concern the potential barriers to effective impact of the funding provided to Liberty – including infrastructure failures, focus and external events.

Plans for future periods

The Board's key objective over the next year will be to continue to provide funding to Liberty so that the CLT continues to achieve its objects through the work of Liberty that is considered to be charitable.

Key activities for the coming year include remaining vigilant to the threat of the Bill of Rights (BoR) and Government plans to remove the UK from the EHCR. Supporting the launch of Liberty's new 'Holding our Own' campaign (previously named Safer Communities) with the launch event on 27th April 2023 and pushing the government to continue alternative solutions to societal problems. Continuing campaigns against the use of facial recognition technology and unjustified data sharing between public services and the Home Office; As a principal funder championing Liberty's work on mental health law and disability rights and tackling the criminalisation of poverty. We will of course also continue our proud history of providing support for reactive work on core issues such as privacy, counter-terrorism, access to justice and discrimination.

EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Charity will undertake these key activities primarily through funding Liberty's charitable work. This includes £915,000 which has already been designated to Liberty, to be granted over a five year period between 2023 and 2027 and is focussed on delivering Liberty's latest 5 year strategic objectives. Grants from this designated fund will be released upon formal application and are subject to annual review.

FINANCIAL REVIEW

Total income for the year was £2,385,941 (2021 - £2,401,307). The main source of annual income was grant income and this grew significantly to £1,560,536 (2021 - £932,757), largely as a result of increased funding from one of the Charity's principal funding partners, People's Postcode Lottery. Legacy income was £421,065 in 2022, a fall from £994,885 in 2021 when the charity received £900,000 from a single bequest. Despite this reduction, 2022 legacy income was above historic levels.

Total expenditure increased to £2,192,904 (2021 - £1,811,888) as the grant income was expended.

The positive net movement in funds of £193,037 compares to a surplus of £589,419 in 2021, with the 2021 performance driven by exceptional legacy income. Prior to 2022 year-end, £250,000 was designated by the trustees towards funding future premises condition works. Therefore the reported 2022 surplus does not result in an increase in the Charity's general fund free reserves. Note 19 to the accounts analyses reserves in more detail.

The Charity holds fixed assets at a value of £2,044,812, in respect of the land and building, and there was a designated fixed asset reserve of the same amount at 31 December 2022.

Reserves

The Board requires the Charity hold reserves to cover the Charity's fixed annual expenses in case of a reduction in funding, and to mitigate any risks in terms of urgent repairs on its property. To mitigate these risks, the reserves policy of the Charity requires a minimum general fund of £180,000, and a maximum of £240,000.

At 31 December 2022, the general fund (which excludes fixed assets and designated funds) was £199,452, which represents the Charity's free reserves. The trustees consider this level of reserves to be adequate in the light of this policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity acts principally through Liberty (the National Council for Civil Liberties), which provides administrative services to the Charity and whose Director is the Secretary of the Charity. Staff costs are not recharged to the CLT by Liberty. The Charity operates independently from Liberty, making its own decisions.

The trustees consider that the Key Management Personnel of the Charity comprise the trustees and certain members of Liberty staff whose time is valued but not recharged to the Charity. It is therefore reported in the financial statements as donated services. The trustees of the Charity are not remunerated, therefore the estimated time spent on implementing the trustees' strategic decisions by Liberty employees has been classified within donated services. The remuneration policy of these staff is set by the Directors of Liberty.

Liberty is a national membership organisation campaigning for human rights and civil liberties. Although not a Charity itself, Liberty carries out work in the areas of the promotion of human rights, legal advice and assistance, research and the dissemination of information, all in accordance with our charitable objects as set out above. The Charity provides grant funding to Liberty so that it can carry out these charitable activities.

EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Charity is managed by the Board which meets three times a year and has no staff of its own. The Charity is a company limited by guarantee, incorporated on 8 June 1993. It is governed by its Memorandum and Articles of Association. The Articles of Association state that its Board includes the Chair and two other members of the Board of Directors of Liberty (and that one of the Charity's Board members is also a member of the Executive Committee of Liberty). Other Board members are appointed from among those known to support the Charity's objects at the Annual General Meeting.

New trustees are provided with the governing documents of the Charity, and a detailed induction overview of the Charity, including the structure, decision making mechanisms, the responsibilities of trustees, freeholder responsibilities, and details of funding, including crowdfunding and legacies.

Trustees receive further information on their obligations as trustees throughout the year and are encouraged to attend relevant training sessions in the obligations of charity trusteeship.

Potential trustees are sourced using an executive search consultant and on occasions by way of recommendation from Liberty employees or existing trustees. The Chair of the CLT and the Liberty Director meet with potential trustees for an informal interview and, if both parties believe a relationship would be beneficial, details of potential trustee's experience is circulated, and their appointment is nominated and seconded by the Executive Committee.

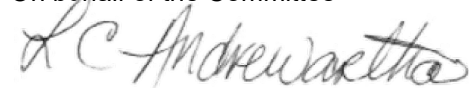
Following a rebranding exercise on 15 May 2023 the trading name of the company's independent auditor changed from MHA MacIntyre Hudson to MHA. A resolution to reappoint MHA as independent auditor will be proposed at the next Annual General Meeting.

Trustees' Indemnities

Subject to the provisions of the Companies Act 2006 every Director (Trustee) or other officer of the Charity shall be indemnified out of the assets of the Charity against any liability incurred in acting in such capacity in successfully defending any proceedings, whether civil or criminal, against them. Subject to certain customary exceptions, a member of the Executive Committee may benefit from indemnity insurance purchased at the Charity's expense to cover the liability of Directors in respect of any negligence, default, breach of trust or breach of duty in relation to the Charity.

The Trustees' Annual report was approved and authorised for issue by the Committee Members on and signed on their behalf by Letitia Andrewartha.

On behalf of the Committee



Letitia Andrewartha, Treasurer

Date: 28 June 2023

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

STATEMENT OF EXECUTIVE COMMITTEE'S RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

The Executive Committee (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Executive Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Executive Committee to prepare financial statements for each financial year. Under company law, the Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Executive Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Executive Committee are aware:

- no relevant audit information of which the Charity's auditor is unaware; and
- the Executive Committee have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Members of the Board of Executive Committee and signed on its behalf by:



.....
Tish Andrewartha

Treasurer

Date: 28 June 2023

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST

Opinion

We have audited the financial statements of The Civil Liberties Trust (the 'Charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Executive Committee with respect to going concern are described in the relevant sections of this report.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST
(CONTINUED)

Other information

The other information comprises the information included in the Executive Committee's Report other than the financial statements and our Auditors' Report thereon. The Executive Committee are responsible for the other information contained within the Executive Committee's Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Executive Committee's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Executive Committee's Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Executive Committee's Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Executive Committee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Executive Committee's Report and from the requirement to prepare a Strategic Report.

Responsibilities of the Executive Committee

As explained more fully in the Statement of Executive Committee's Responsibilities, the Executive Committee (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST
(CONTINUED)

In preparing the financial statements, the Executive Committee are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management and those charged with governance to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST
(CONTINUED)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's Executive Committee, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's Executive Committee 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 charitable company and its Executive Committee, as a body, for our audit work, for this report, or for the opinions we have formed.



Stuart McKay BSc FCA DChA (Senior Statutory Auditor)

for and on behalf of

MHA

Statutory Auditor
London, United Kingdom

Date: 01/08/2023

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations, legacies and grants	4	762,731	1,598,153	2,360,884	2,377,306
Investments	6	5,057	-	5,057	296
Other income	7	20,000	-	20,000	23,705
Total income		787,788	1,598,153	2,385,941	2,401,307
Expenditure on:					
Raising funds	8	116,244	-	116,244	100,511
Charitable activities	9,10	478,507	1,598,153	2,076,660	1,711,377
Total expenditure		594,751	1,598,153	2,192,904	1,811,888
Net movement in funds		193,037	-	193,037	589,419
Reconciliation of funds:					
Total funds brought forward		3,216,227	72,896	3,289,123	2,699,704
Net movement in funds		193,037	-	193,037	589,419
Total funds carried forward		3,409,264	72,896	3,482,160	3,289,123

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 16 to 34 form part of these financial statements.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02824893

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	15		2,044,812		2,100,046
			2,044,812		2,100,046
Current assets					
Stocks	16	13,031		13,031	
Debtors: Amounts falling due within one year	17	444,781		1,150,149	
Cash at bank and in hand	22	1,621,820		765,731	
		2,079,632		1,928,911	
Creditors: Amounts falling due within one year	18	(642,284)		(739,834)	
Net current assets			1,437,348		1,189,077
Total net assets			3,482,160		3,289,123
Funds					
Restricted funds	19		72,896		72,896
<u>Unrestricted funds</u>					
Designated fixed asset reserve	19	2,044,812		2,100,046	
Designated for Liberty	19	915,000		900,000	
Premises Condition Fund	19	250,000		-	
General funds	19	199,452		216,181	
Total unrestricted funds	19		3,409,264		3,216,227
Total funds			3,482,160		3,289,123

The Executive Committee acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Executive Committee and signed on their behalf by:



Letitia Andrewartha

Treasurer

Date: 28 June 2023

The notes on pages 16 to 34 form part of these financial statements.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	21	851,041	(734,816)
Cash flows from investing activities			
Investment income	6	5,048	296
Net cash provided by investing activities		5,048	296
Change in cash and cash equivalents in the year		856,089	(734,520)
Cash and cash equivalents at the beginning of the year		765,731	1,500,251
Cash and cash equivalents at the end of the year	22	1,621,820	765,731

The notes on pages 16 to 34 form part of these financial statements.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

The Civil Liberties Trust is a charitable company limited by guarantee registered with the Registrar of Companies (Company Registration Number 02824893) and the Charity Commission (Charity Registration Number 1024948) in England and Wales.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The Members of the Charity are the Executive Committee named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity.

The nature of the Charity's operations and principal activities is to promote domestic human rights, promote international human rights, relieve poverty through legal advice and advance the education of the public on their rights and liberties.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Civil Liberties Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared on the going concern basis and are presented in sterling which is also the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Executive Committee believe that no material uncertainties exist. The Executive Committee have considered the level of funds held and the expected level of income and expenditure for at least 12 months from authorising these financial statements. The level of reserves is sufficient with the budgeted income and expenditure for the Charity to be able to continue as a going concern.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are accounted for in the period specified for their use by the donors provided that any conditions for receipt have been met. Where grants are received with an implicit or explicit restriction as to the timing of the activities funded, the income is recognised in accordance with that restriction.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. When estimating fair value is practical upon receipt, such gifts are recognised in stock and 'Income from other trading activities'.

On receipt, donated services are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. All expenditure is categorised under one of the following headings:

- Expenditure on raising funds
- Expenditure on charitable activities

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any fulfilled conditions are outside the control of the Charity.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £800 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 50 years
Refitting costs	- 10 years

Freehold land is not depreciated.

The Charity's property is rented to the National Council for Civil Liberties. The primary purpose of holding the property is to provide an effective home for National Council for Civil Liberties, which delivers most of The Civil Liberties Trust's charitable work, rather than to provide an income. The Executive Committee therefore considered that the property is correctly classified as a functional tangible asset rather than an investment property.

2.8 Stocks

Stocks are comprised of donated goods that are unsold at the year-end and are included at their fair value as described in Accounting Policy 2.3.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 17. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 18. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Executive Committee in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Executive Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

- The recognition of grant income to the appropriate accounting period in order to meet any condition of grant stipulated by the funding body/donor
- The recognition of legacy income as meeting the 'reliable measurement' threshold on notification from the executors of the estate and not from any other source
- The useful economic life applied to building assets
- The valuation of non trading stock

4. Income from donations, legacies and grants

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations (including gift aid recovery)	54,166	215,117	269,283
Legacies	421,065	-	421,065
Grants (Note 5)	177,500	1,383,036	1,560,536
Donated services	110,000	-	110,000
Total 2022	762,731	1,598,153	2,360,884
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations (including gift aid recovery)	65,637	284,585	350,222
Legacies	994,885	-	994,885
Grants (Note 5)	170,000	762,757	932,757
Donated services	99,442	-	99,442
Total 2021	1,329,964	1,047,342	2,377,306

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Analysis of grants receivable

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
The Allen & Overy Foundation	-	5,000	5,000
AB Charitable Trust	-	77,500	77,500
Joseph Rowntree Charitable Trust	-	30,000	30,000
The People's Postcode	-	1,137,500	1,137,500
The Sigrid Rausing Trust	170,000	-	170,000
Barings Foundation	-	100,000	100,000
Anonymous	-	10,536	10,536
Persula Foundation	-	20,000	20,000
Tinsley Charitable	-	2,500	2,500
Other grants	7,500	-	7,500
Total 2022	177,500	1,383,036	1,560,536

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
The Allen & Overy Foundation	-	8,750	8,750
AB Charitable Trust	-	50,000	50,000
Joseph Rowntree Charitable Trust	-	59,000	59,000
The People's Postcode	-	562,500	562,500
The Sigrid Rausing Trust	170,000	-	170,000
Access to Justice Foundation	-	30,000	30,000
Anonymous	-	27,507	27,507
Transport for London	-	20,000	20,000
Caron Trust	-	5,000	5,000
Total 2021	170,000	762,757	932,757

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Income from investments

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest receivable	5,057	5,057

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Bank interest receivable	296	296

7. Other income

	Unrestricted funds 2022 £	Total funds 2022 £
Leaseholder payments	20,000	20,000

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Sundry income	17,818	17,818
Leaseholder payments for external works	5,887	5,887
<i>Total 2021</i>	23,705	23,705

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Analysis of expenditure on raising funds

	Unrestricted funds 2022 £	Total funds 2022 £
Direct costs	6,244	6,244
Donated services (see note 13)	110,000	110,000
Total 2022	116,244	116,244
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Direct costs	1,069	1,069
Donated services (see note 13)	99,442	99,442
<i>Total 2021</i>	<i>100,511</i>	<i>100,511</i>

9. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Charitable campaigning	478,507	1,598,153	2,076,660
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Charitable campaigning	669,612	1,041,765	1,711,377

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. Analysis of expenditure on charitable activities - by type

	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable campaigning	1,965,947	110,713	2,076,660

	<i>Grant funding of activities 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Charitable campaigning	1,625,624	85,753	1,711,377

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Depreciation	55,234	55,234
Premises costs	34,871	28,141
Governance costs	18,305	7,419
Other costs	2,303	(5,041)
Total	110,713	85,753

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Analysis of grants payable

	Grants to Institutions 2022 £	Total funds 2022 £
Grants to Liberty's core charitable work	185,000	185,000
Other grants to Liberty charitable campaigning	1,771,186	1,771,186
Other grants	9,761	9,761
Total 2022	1,965,947	1,965,947

	<i>Grants to Institutions 2021 £</i>	<i>Total funds 2021 £</i>
Grants to Liberty's core charitable work	398,000	398,000
Other grants to Liberty charitable campaigning	1,227,624	1,227,624
<i>Total 2021</i>	<i>1,625,624</i>	<i>1,625,624</i>

As explained in the Executive Committee Report, the Charity works extensively with the National Council for Civil Liberties (Liberty) to carry out its charitable programme. Other charitable campaigning was funded by specific grants and donations received for that purpose.

At the year-end, £417,385 (2021 - £221,070) was payable to the National Council for Civil Liberties as shown in Note 18.

The National Council for Civil Liberties occupies the Charity's property. On 1st May 2019, the Charity Commission authorised the Charity to lease this property to Liberty for a term of seven years, at an annual peppercorn rent of £1. The current peppercorn rent allowed to Liberty furthers the CLT's charitable objects, and that the property is held for charitable activities.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12. Governance costs

	2022	2021
	£	£
Auditor's remuneration - Audit of the financial statements	6,682	5,200
Auditor's remuneration - Preparation of the financial statements	2,995	2,300
Over accrual of prior year audit fee	(12)	(81)
Board recruitment	8,640	-
	18,305	7,419

13. Staff and employee benefits

The Civil Liberties Trust does not employ any staff however, the National Council for Civil Liberties (Liberty) employs staff, some of whom undertake work on behalf of the Charity. A donated service valued at £110,000 (2021 - £99,442) has been recognised. All employment tax and other liabilities are borne solely by the National Council for Civil Liberties. The Charity estimates that £NIL (2021 - £NIL) of the donated staff cost represents amounts payable for Key Management Personnel.

14. Executive Committee's remuneration and expenses

During the year, no Executive Committee Members, who are considered to be the Key Management Personnel of the Charity, received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Executive Committee expenses have been incurred (2021 - £NIL).

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. Tangible fixed assets

	Freehold land and buildings £
Cost or valuation	
At 1 January 2022	2,752,132
At 31 December 2022	2,752,132
Depreciation	
At 1 January 2022	652,086
Charge for the year	55,234
At 31 December 2022	707,320
Net book value	
At 31 December 2022	2,044,812
At 31 December 2021	2,100,046

Freehold land with a cost of £531,379 (2021 - £531,379) is not being depreciated.

16. Stocks

	2022 £	2021 £
Donated goods for resale	13,031	13,031

All stock held is art that was donated to The Civil Liberties Trust, with proceeds restricted to the National Council for Civil Liberties. During 2022, none of the art (2021 - *none*) was sold but it continues to be held as stock. No further provisions were made for the impairment of slow-moving stock (2021 - *£NIL*).

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	3,980	22,706
Other debtors	440,801	1,127,431
Prepayments and accrued income	-	12
	<u>444,781</u>	<u>1,150,149</u>

Included within Other debtors is £389,022 relating to legacies (2021 - £963,298), the income for which we expect to receive in 2023.

18. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	430	5,036
Amounts payable to Liberty	417,385	221,070
Other taxation and social security	581	2,915
Other creditors	9,761	-
Accruals and deferred income	214,127	510,813
	<u>642,284</u>	<u>739,834</u>

	2022 £	2021 £
Deferred income		
Deferred income at 1 January	496,171	667,837
Resources deferred during the year	196,250	496,171
Amounts released from previous years	(496,171)	(667,837)
Deferred income at 31 December	<u>196,250</u>	<u>496,171</u>

Deferred income relates to grant income received that relates to the next financial year in accordance with the accounting policy on income. See Note 2.3.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Fixed asset reserve	2,100,046	-	(55,234)	-	2,044,812
Designated for Liberty	900,000	-	(85,000)	100,000	915,000
Premises Condition Fund	-	-	-	250,000	250,000
	<u>3,000,046</u>	<u>-</u>	<u>(140,234)</u>	<u>350,000</u>	<u>3,209,812</u>
General funds					
General fund	216,181	787,788	(454,517)	(350,000)	199,452
	<u>216,181</u>	<u>787,788</u>	<u>(454,517)</u>	<u>(350,000)</u>	<u>199,452</u>
Total Unrestricted funds	<u>3,216,227</u>	<u>787,788</u>	<u>(594,751)</u>	<u>-</u>	<u>3,409,264</u>
Restricted funds					
Other charitable campaigning work	72,896	1,598,153	(1,598,153)	-	72,896
	<u>72,896</u>	<u>1,598,153</u>	<u>(1,598,153)</u>	<u>-</u>	<u>72,896</u>
Total of funds	<u>3,289,123</u>	<u>2,385,941</u>	<u>(2,192,904)</u>	<u>-</u>	<u>3,482,160</u>

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

19. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds					
Designated funds					
Fixed asset reserve	2,155,280	-	(55,234)	-	2,100,046
Designated for Liberty	275,000	-	(275,000)	900,000	900,000
	<u>2,430,280</u>	<u>-</u>	<u>(330,234)</u>	<u>900,000</u>	<u>3,000,046</u>
General funds					
General fund	202,105	1,353,965	(439,889)	(900,000)	216,181
	<u>202,105</u>	<u>1,353,965</u>	<u>(439,889)</u>	<u>(900,000)</u>	<u>216,181</u>
Total Unrestricted funds	<u>2,632,385</u>	<u>1,353,965</u>	<u>(770,123)</u>	<u>-</u>	<u>3,216,227</u>
Restricted funds					
Other charitable campaigning work	67,319	1,047,342	(1,041,765)	-	72,896
	<u>67,319</u>	<u>1,047,342</u>	<u>(1,041,765)</u>	<u>-</u>	<u>72,896</u>
Total of funds	<u>2,699,704</u>	<u>2,401,307</u>	<u>(1,811,888)</u>	<u>-</u>	<u>3,289,123</u>

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

19. Statement of funds (continued)

Fixed Asset Reserve

The purpose of the fixed asset reserve is to represent the amount of the Charity's unrestricted funds which are tied up in tangible fixed assets. The expenditure in the year reflects the depreciation charge during 2022.

Designated Fund for Liberty

In 2021 the CLT designated £900,000 to be granted to Liberty over a five year period from 2022 to 2027. £85,000 of this fund was granted to Liberty in 2022 and applied towards strategy development and governance, and during the course of the year a further £100,000 was designated and added to the fund. The remainder of the grant will be applied in support of core Liberty activities to deliver its strategic plan over the period 2023 to 2027.

Premises Condition Fund

During 2022 the CLT has designated £250,000 towards a premises condition fund. This follows a premises condition survey undertaken during the year that highlighted the need to plan for potential refurbishment and upgrade works to the premises at Strutton Ground, that as freeholder the CLT may have an obligation to finance over the next ten years. This is represented by a transfer from unrestricted funds.

Restricted Funds

During the year, grants and donations were received which contained restrictions on how they could be expended. Income and expenditure relating to these is shown in restricted funds.

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	2,044,812	-	2,044,812
Current assets	2,006,736	72,896	2,079,632
Creditors due within one year	(642,284)	-	(642,284)
Total	3,409,264	72,896	3,482,160

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	2,100,046	-	2,100,046
Current assets	1,856,015	72,896	1,928,911
Creditors due within one year	(739,834)	-	(739,834)
Total	3,216,227	72,896	3,289,123

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	193,037	589,419
Adjustments for:		
Depreciation charges	15 55,234	55,234
Investment income	6 (5,048)	(296)
Decrease/(increase) in debtors	17 705,368	(943,228)
(Decrease)/increase in creditors	18 (97,550)	(435,945)
Net cash provided by/(used in) operating activities	851,041	(734,816)

22. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	1,621,820	765,731
Total cash and cash equivalents	1,621,820	765,731

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

23. Analysis of changes in net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash at bank and in hand	765,731	856,089	1,621,820
	765,731	856,089	1,621,820

24. Related party transactions

Other than Key Management Personnel remuneration disclosed in Notes 13 and 14, there have been no related party transactions during the year.

THE CIVIL LIBERTIES TRUST

England & Wales - Charity number 1024948

Accounts

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS EXECUTIVE COMMITTEE AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021

Executive Committee	Simon Prosser (resigned 1 September 2021) Tish Andrewartha, Treasurer Lucy Freeman Nicolas Kent Nikita Lalwani Baroness Jane Susan Campbell Sonali Naik (resigned 14 December 2021) Canon Mark Oakley, Chair (resigned 5 July 2021) John Reid (resigned 7 October 2021) Domino Pateman William Coales (resigned 20 May 2021) Rahul Sinha (appointed 2 February 2022) Hannah Cox (appointed 8 September 2021)
Company registered number	02824893
Charity registered number	1024948
Registered office	Liberty House 26-30 Strutton Ground London SW1P 2HR
Company secretary	Martha Spurrier (appointed 24 November 2021) Gracie Bradley (resigned 24 November 2021)
Independent auditors	MHA MacIntyre Hudson Chartered Accountants and Statutory Auditor 6th Floor 2 London Wall Place London, United Kingdom EC2Y 5AU

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS EXECUTIVE COMMITTEE AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Bankers	Royal Bank of Scotland 25 Millbank London SW1P 4RB
	CAF Bank PO Box 289 West Malling Kent ME19 4TA
	Scottish Widows Bank plc 67 Morrison Street Edinburgh EH3 8YJ
	Nationwide International Limited Kings Park Road Moulton Park Northampton NN3 6NW

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Committee which is the Board of Directors of the Charity for company law purposes and Trustees for Charity law purposes (hereafter referred to as the Board) submits its annual report and financial statements for the Civil Liberties Trust for the year ended 31 December 2021. The Board confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102)'.

MISSION AND VALUES

The Charity's objects are:

1 To promote human rights (as set out in the Human Rights Act 1998, the European Convention on Human Rights, the Universal Declaration of Human Rights and subsequent United Kingdom legislation and international treaties and conventions to which the United Kingdom is party) for the benefit of the public throughout the United Kingdom by all or any of the following means:

- (i) Obtaining redress for the victims of human rights abuses;
- (ii) Monitoring, investigating and documenting human rights abuses;
- (iii) Eliminating infringements of human rights;
- (iv) Conducting or commissioning research into human rights issues;
- (v) Providing technical advice to government and others on human rights matters;
- (vi) Providing legal advice, assistance and representation to individuals or organisations on human rights issues, including before the European Court of Human Rights;
- (vii) Promoting the sound administration of human rights law and advising on the institutions, structures and mechanisms by which human rights law is enforced;
- (viii) Commenting on proposed human rights legislation and policy;
- (ix) Raising awareness of human rights issues;
- (x) Promoting public support for human rights;
- (xi) Promoting respect for human rights among individuals, corporations and public authorities;
- (xii) Training the judiciary, lawyers, public authorities, campaigners, service providers and the public in human rights law;
- (xiii) Providing free advice and information to the public on human rights issues.

2 the relief of poverty by providing legal advice, assistance and representation to members of the public

3 To advance the education of the public in the rights, liberties and duties of all citizens and public servants by publications, lectures or other similar forms of communication or by conducting or commissioning research (and publishing the results of such research).

In furtherance of that object but not otherwise, the trustees shall have power to engage in political activity provided that the Trustees are satisfied that the proposed activities will further the purposes of the Charity to an extent justified by the resources committed and the activity is not the dominant means by which the Charity carries out its objects.

Policy for furthering objects

The Charity's policy is to further its objects principally by funding National Council for Civil Liberties ("Liberty") to carry out charitable work in these areas, although the Civil Liberties Trust (CLT) would also accept applications from other organisations if the proposal fit with the missions and values of the CLT and could not be performed by the National Council for Civil Liberties. This policy is reviewed annually by the Board. The Charity has no staff of its own, but commissions work from Liberty. The Charity and Liberty have an arm's length relationship.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Achievements and performance

The Board's main objective for the year was to maximise the funding directed towards the charitable work of Liberty. There is a formal application and reporting process between Liberty and the Charity which ensures funding from the Civil Liberties Trust is only spent on charitable activities. This process is signed off by the Board and reviewed on an ongoing basis. Once a grant has been approved, the Charity then receives regular updates and a formal written report from Liberty annually. With support from the Charity, Liberty was able to continue challenging discrimination and infringements of our freedoms. The Charity has been:

- Supporting Liberty's legal team – which over the year represented 12 clients in legal proceedings. Liberty also brought cases or intervened as Liberty acting in the public interest, in 13 cases.
- Supporting Liberty's external communications programme – ensuring that the public are educated about human rights issues and threats. In 2021, Liberty achieved an incredible 4,710 mentions in print media and 86 television appearances. Social media reach almost doubled – with 970,902 engagements. The following on social media stood at 140,855 at the 2021 year end.
- Supporting Liberty's policy work on human rights issues, providing 56 briefings to parliamentarians on a wide range of issues with human rights at their heart.
- Supporting Liberty's advice and information team who assisted 955 people with information about their rights and the law, and the publication of a wealth of detailed information on the online advice hub, including on all the coronavirus pandemic restrictions. The hub was accessed over 740,000 times in 2021, an increase from around 500,000 in 2020.

The Board confirms that they have paid due regard to public benefit guidance published by the Charity Commission. The benefits of the Charity's activities are demonstrated in the impact of the charitable aspects of the work of Liberty, by, for example:

- Raising awareness about human rights and educating the public more generally through its extensive media coverage, lectures, speaking engagements and events.
- Defending legislation and due process that protects human rights.
- Providing advice on human rights law to parliamentarians and public bodies.
- Providing free legal advice, assistance and representation to members of the public, including those who cannot afford to pay the costs of such representation themselves.

The benefits of the charitable work carried out through funding to Liberty are not restricted to any particular section of the public and are available to a large number and wide range of people. The charitable activities delivered through Liberty, particularly the dissemination of information about human rights, have significant reach and impact, comparable to that of much larger organisations.

The Charity has again attracted significant grant and donation income from a diverse range of funders, and the Charity has been able to increase its spending on charitable activities in 2021.

The Charity owns its property on Strutton Ground in the heart of Westminster, and in the interest of long-term financial stability, the Board wishes to hold the bulk of its funds in property, which provides capital growth. On 1st May 2019, the Charity Commission authorised the Charity to lease this property to Liberty for a term of seven years, at an annual peppercorn rent of £1. The Board consider that the current peppercorn rent allowed to Liberty furthers the CLT's charitable objects, and that the property is held for charitable activities. The property is unencumbered. Liberty is the Charity's tenant at the Strutton Ground premises, which has enabled Liberty to expand its range of activities and be more effective at existing activities.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Charity is committed to protecting the privacy of our supporters. We have a 'Supporter Promise' outlining how we protect the data and privacy of our supporters. We take a highly responsible approach towards communicating with individuals, ensuring that their preferences are accurately recorded and that they are always respected. We are mindful of the needs of vulnerable people, protecting them from unreasonable intrusion.

We have an up-to-date privacy policy and ensure we are complying with the GDPR, using informed content for all our communications except postal mailings. We adhere to the Fundraising Regulator's Code of Fundraising Practice. We have strict donor due diligence and wealth screening policies in place and our Board oversee our work to make sure our fundraising activities are compliant with all relevant rules and regulations, remain ethical and deliver to high standards. The Charity received no fundraising complaints during the period, and should any be received they would be handled with due regard to the related guidance contained in Charity Commission CC20. The Charity does not employ any external agencies or bodies to carry out fundraising on its behalf.

Grant making policy

The Charity makes grants to achieve its objects for the public benefit. The Charity's aim is to promote human rights and to relieve poverty by providing advice, assistance and representation to members of the public. The Charity does not advertise its grant making program, and currently only issues grants to Liberty. However, the Charity reviews this policy on a regular basis.

Risks

The Board has considered the risks to which the Charity is exposed and has taken steps to mitigate those risks. The major financial risks (a decline in voluntary income and/or unexpected major repairs to the Charity's property) have been mitigated by the Charity's reserves policy, which will continue to be reviewed on an annual basis. Trustees also monitor fundraising progress during the year and are prudent in their grant funding of Liberty to ensure that they fund within the Charity's means. These financial risks are the principal risks the charity faces. In terms of non-financial risks, these largely concern the potential barriers to effective impact of the funding provided to Liberty – including infrastructure failures, focus and external events.

Plans for future periods

The Board's key objective over the next year will be to continue to provide funding to Liberty so that the CLT continues to achieve its objects through the work of Liberty that is considered to be charitable.

Key activities for the coming year include fighting the government's plans to 'reform' the Human Rights Act, judicial review and reduce other constitutional protections. Supporting the development of a campaign on building safer communities by highlighting ineffective and disproportionate policing and moving the focus to solutions that build safer communities. Continuing campaigns against the use of facial recognition technology and unjustified data sharing between public services and the Home Office; developing our work on mental health law and disability rights and tackling the criminalisation of poverty. We will of course also continue our proud history of reactive work on core issues such as privacy, counter-terrorism, access to justice and discrimination. The Charity will undertake these key activities primarily through funding Liberty's charitable work.

Towards the end of the 2021 financial year, notification was received of a substantial legacy bequeathing one third of the residual estate to the Charity. This hugely generous gift has been valued at £900,000 in the financial statements, and at its meeting in February 2022 the Board ratified its earlier decision to designate this fund to Liberty. Upon formal application from Liberty and subject to annual review, this designated fund will be granted to Liberty over a five-year period from 2022 and is focussed on delivering Liberty's 5-year strategic objectives.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The impact of the coronavirus (COVID-19) global pandemic extended into 2021 and its wider socio-economic impact continues during recovery. This has had a significant health effect in almost all areas of the world and will continue to have a large impact on the global economy. The Charity is aware that Liberty has faced a change in priorities and an increase in work due to the unexpected challenges that this virus, and associated Government responses have brought. The Charity will continue to fund Liberty's charitable work. Short term, the Charity's income has not been affected, however the Board is aware that there may be some medium-term impact on donor income. The Charity maintains regular contact with Trusts and Foundations and will continue to update annual and long-term forecasts on a regular basis.

FINANCIAL REVIEW

Total income for the year increased to £2,401,307 (2020 - £1,378,108), largely as a result of the £900,000 legacy mentioned in the previous section. The principal source of annual income, excluding legacies, is grant income and this increased to £932,757 (2020 - £703,333) following an additional award from The Peoples Postcode Lottery together with grants from various other trusts and foundations. Total expenditure increased to £1,811,888 (2020 - £1,740,140) as the grant income was expended.

The positive net movement in funds of £589,419 compares to a deficit of £362,032 in 2020, however prior to the year end £900k was designated by the trustees towards specific future projects to be undertaken by Liberty, therefore the reported surplus does not result in a significant increase in the Charity's general fund free reserves. Note 19 to the accounts analyses reserves in more detail.

The Charity holds fixed assets at a value of £2,100,046, in respect of the building and there was a designated fixed asset reserve of the same amount at 31 December 2021.

Reserves

The Board requires the Charity hold reserves to cover the Charity's fixed annual expenses in case of a reduction in funding, and to mitigate any risks in terms of repairs on its property. In order to provide for the mitigation of these risks, the reserves policy of the Charity requires a minimum general fund of £180,000, and a maximum of £240,000.

At 31 December 2021, the general fund (which excludes fixed assets and designated funds) was at £216,181, this balance represents the Charity's free reserves. The Trustees consider this level of reserves to be adequate in the light of this policy

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity acts principally through Liberty (the National Council for Civil Liberties), which provides administrative services, to the Charity and whose Director is the Secretary of the Charity. Staff costs are not recharged to the CLT by Liberty. The Charity operates independently from Liberty making its own decisions.

The Trustees consider that the Key Management Personnel of the Charity comprise the Trustees and certain members of Liberty staff whose time is valued but not recharged to the Charity, it is therefore reported in the financial statements as donated services. The Trustees of the Charity are not remunerated, therefore the estimated time spent on implementing the Trustees strategic decisions by Liberty employees has been classified within donated services. The remuneration policy of these staff is set by the Directors of Liberty.

Liberty is a national membership organisation campaigning for human rights and civil liberties. Although not a Charity itself, Liberty carries out work in the areas of the promotion of human rights, legal advice and assistance, research and the dissemination of information, all in accordance with our charitable objects as set out above. The Charity provides grant funding to Liberty so that it can carry out these charitable activities.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Charity is managed by the Board which meets three times a year and has no staff of its own. The Charity is a company limited by guarantee, incorporated on 8 June 1993. It is governed by its Memorandum and Articles of Association. The Articles of Association state that its Board includes the Chair and two other members of the Board of Directors of Liberty (and that one of the Charity's Board members is also a member of the Executive Committee of Liberty). Other Board members are appointed from among those known to support the Charity's objects at the Annual General Meeting.

New Trustees are provided with the governing documents of the Charity, and a detailed induction overview of the Charity, including the structure, decision making mechanisms, the responsibilities of Trustees, freeholder responsibilities, and details of funding, including crowdfunding and legacies.

Trustees receive further information on their obligations as trustees throughout the year.

In the past Trustees were selected by way of recommendation from staff or existing Trustees. The Chair of the CLT and the Liberty Director meet with potential Trustees for an informal interview and, if both parties believe a relationship would be beneficial, details of potential Trustee's experience is circulated, and their appointment is nominated and seconded by the Board. In 2022, the Board is looking to extend recruitment to include public advertising, in the attempt to attract a new chair and other Charity Trustees.

The Trustees' Annual report was approved and authorised for issue by the Committee Members on and signed on their behalf by Tish Andrewartha.

On behalf of the Committee



.....
Tish Andrewartha, Treasurer

Date: 29 June 2022

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

STATEMENT OF EXECUTIVE COMMITTEE'S RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

The Executive Committee (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Executive Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Executive Committee to prepare financial statements for each financial year. Under company law, the Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Executive Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Executive Committee are aware:

- no relevant audit information of which the Charity's auditor is unaware; and
- the Executive Committee have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Members of the Board of Executive Committee and signed on its behalf by:



.....
Tish Andrewartha

Treasurer

Date: 29 June 2022

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST

Opinion

We have audited the financial statements of The Civil Liberties Trust (the 'Charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Executive Committee with respect to going concern are described in the relevant sections of this report.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST
(CONTINUED)

Other information

The other information comprises the information included in the Executive Committee's Report other than the financial statements and our Auditors' Report thereon. The Executive Committee are responsible for the other information contained within the Executive Committee's Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Executive Committee's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Executive Committee's Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Executive Committee's Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Executive Committee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Executive Committee's Report and from the requirement to prepare a Strategic Report.

Responsibilities of the Executive Committee

As explained more fully in the Statement of Executive Committee's Responsibilities, the Executive Committee (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST
(CONTINUED)

In preparing the financial statements, the Executive Committee are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee Members use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST
(CONTINUED)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's Executive Committee, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's Executive Committee 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 charitable company and its Executive Committee, as a body, for our audit work, for this report, or for the opinions we have formed.



Stuart McKay BSc FCA DChA (Senior Statutory Auditor)

for and on behalf of

MHA MacIntyre Hudson

Statutory Auditor

London, United Kingdom

Date: 14/07/2022

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations, legacies and grants	4	1,329,964	1,047,342	2,377,306	1,375,435
Investments	6	296	-	296	2,673
Other income	7	23,705	-	23,705	-
Total income		1,353,965	1,047,342	2,401,307	1,378,108
Expenditure on:					
Raising funds	8	100,511	-	100,511	55,182
Charitable activities	9,10	669,612	1,041,765	1,711,377	1,684,958
Total expenditure		770,123	1,041,765	1,811,888	1,740,140
Net movement in funds		583,842	5,577	589,419	(362,032)
Reconciliation of funds:					
Total funds brought forward		2,632,385	67,319	2,699,704	3,061,736
Net movement in funds		583,842	5,577	589,419	(362,032)
Total funds carried forward		3,216,227	72,896	3,289,123	2,699,704

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 16 to 33 form part of these financial statements.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02824893

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	15		2,100,046		2,155,280
			<u>2,100,046</u>		<u>2,155,280</u>
Current assets					
Stocks	16	13,031		13,031	
Debtors: Amounts falling due within one year	17	1,150,149		206,921	
Cash at bank and in hand	22	765,731		1,500,251	
			<u>1,928,911</u>	<u>1,720,203</u>	
Creditors: Amounts falling due within one year	18	(739,834)		(1,175,779)	
Net current assets			<u>1,189,077</u>		<u>544,424</u>
Total net assets			<u><u>3,289,123</u></u>		<u><u>2,699,704</u></u>
Funds					
Restricted funds	19		72,896		67,319
<u>Unrestricted funds</u>					
Designated fixed asset reserve	19	2,100,046		2,155,280	
Designated for Liberty	19	900,000		275,000	
General funds	19	216,181		202,105	
Total unrestricted funds	19		<u>3,216,227</u>		<u>2,632,385</u>
Total funds			<u><u>3,289,123</u></u>		<u><u>2,699,704</u></u>

The Executive Committee acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Executive Committee and signed on their behalf by:



Tish Andrewartha
Treasurer

Date: 29 June 2022

The notes on pages 16 to 33 form part of these financial statements.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash used in operating activities	21	(734,816)	(332,664)
Cash flows from investing activities			
Investment income	6	296	2,673
Net cash provided by investing activities		296	2,673
Change in cash and cash equivalents in the year		(734,520)	(329,991)
Cash and cash equivalents at the beginning of the year		1,500,251	1,830,242
Cash and cash equivalents at the end of the year	22	765,731	1,500,251

The notes on pages 16 to 33 form part of these financial statements.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

The Civil Liberties Trust is a charitable company limited by guarantee registered with the Registrar of Companies (Company Registration Number 02824893) and the Charity Commission (Charity Registration Number 1024948) in England and Wales.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The Members of the Charity are the Executive Committee named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity.

The nature of the Charity's operations and principal activities is to promote domestic human rights, promote international human rights, relieve poverty through legal advice and advance the education of the public on their rights and liberties.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Civil Liberties Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared on the going concern basis and are presented in sterling which is also the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Executive Committee believe that no material uncertainties exist. The Executive Committee have considered the level of funds held and the expected level of income and expenditure for at least 12 months from authorising these financial statements. The level of reserves is sufficient with the budgeted income and expenditure for the Charity to be able to continue as a going concern.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are accounted for in the period specified for their use by the donors provided that any conditions for receipt have been met. Where grants are received with an implicit or explicit restriction as to the timing of the activities funded, the income is recognised in accordance with that restriction.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. When estimating fair value is practical upon receipt, such gifts are recognised in stock and 'Income from other trading activities'.

On receipt, donated services are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. All expenditure is categorised under one of the following headings:

- Expenditure on raising funds
- Expenditure on charitable activities

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any fulfilled conditions are outside the control of the Charity.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £800 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 50 years
Refitting costs	- 10 years

Freehold land is not depreciated.

The Charity's property is rented to the National Council for Civil Liberties. The primary purpose of holding the property is to provide an effective home for National Council for Civil Liberties, which delivers most of The Civil Liberties Trust's charitable work, rather than to provide an income. The Executive Committee therefore considered that the property is correctly classified as a functional tangible asset rather than an investment property.

2.8 Stocks

Stocks are comprised of donated goods that are unsold at the year-end and are included at their fair value as described in Accounting Policy 2.3.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 17. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 18. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Executive Committee in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Executive Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

- The recognition of grant income to the appropriate accounting period in order to meet any condition of grant stipulated by the funding body/donor
- The recognition of legacy income as meeting the 'reliable measurement' threshold on notification from the executors of the estate and not from any other source
- The useful economic life applied to building assets
- The valuation of non trading stock

4. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations (including gift aid recovery)	65,637	284,585	350,222
Legacies	994,885	-	994,885
Grants (Note 5)	170,000	762,757	932,757
Donated services	99,442	-	99,442
Total 2021	1,329,964	1,047,342	2,377,306

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations (including gift aid recovery)	154,134	371,420	525,554
Legacies	96,548	-	96,548
Grants (Note 5)	125,000	578,333	703,333
Donated services	50,000	-	50,000
<i>Total 2020</i>	<i>425,682</i>	<i>949,753</i>	<i>1,375,435</i>

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Analysis of grants receivable

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
The Allan & Overy Foundation	-	8,750	8,750
AB Charitable Trust	-	50,000	50,000
Joseph Rowntree Charitable Trust	-	59,000	59,000
The People's Postcode	-	562,500	562,500
The Sigrid Rausing Trust	170,000	-	170,000
Access to Justice Foundation	-	30,000	30,000
Anonymous	-	27,507	27,507
Transport for London	-	20,000	20,000
Caron Trust	-	5,000	5,000
Total 2021	170,000	762,757	932,757

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
The Allan & Overy Foundation	-	10,000	10,000
AB Charitable Trust	-	50,000	50,000
The Evan Cornish Foundation	-	5,000	5,000
Joseph Rowntree Charitable Trust	-	30,000	30,000
Mactaggart Third Fund	-	2,000	2,000
The People's Postcode	-	450,000	450,000
The Sigrid Rausing Trust	125,000	11,333	136,333
Access to Justice Foundation	-	20,000	20,000
<i>Total 2020</i>	<i>125,000</i>	<i>578,333</i>	<i>703,333</i>

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Income from investments

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest receivable	296	296

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Bank interest receivable	2,673	2,673

7. Other income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Sundry income	17,818	17,818	-
Leaseholder payments for external works	5,887	5,887	-
Total 2021	23,705	23,705	-

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Analysis of expenditure on raising funds

	Unrestricted funds 2021 £	Total funds 2021 £
Direct costs	1,069	1,069
Donated services	99,442	99,442
Total 2021	100,511	100,511
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs	5,182	5,182
Donated services	50,000	50,000
<i>Total 2020</i>	<i>55,182</i>	<i>55,182</i>

9. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable campaigning	669,612	1,041,765	1,711,377
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Charitable campaigning	735,205	949,753	1,684,958

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Analysis of expenditure on charitable activities - by type

	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable campaigning	1,625,624	85,753	1,711,377

	<i>Grant funding of activities 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Charitable campaigning	1,589,180	95,778	1,684,958

Analysis of support costs

	Total funds 2021 £	Total funds 2020 £
Depreciation	55,234	55,233
Premises costs	28,141	30,373
Governance costs	7,419	6,836
Other costs	(5,041)	3,336
Total	85,753	95,778

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. Analysis of grants payable

	Grants to Institutions 2021 £	Total funds 2021 £
Core charitable work	398,000	398,000
Other Liberty charitable campaigning	1,227,624	1,227,624
Total 2021	1,625,624	1,625,624
	<i>Grants to Institutions 2020 £</i>	<i>Total funds 2020 £</i>
Core charitable work	500,000	500,000
Other Liberty charitable campaigning	1,089,180	1,089,180
<i>Total 2020</i>	<i>1,589,180</i>	<i>1,589,180</i>

As explained in the Executive Committee Report, the Charity works extensively with the National Council for Civil Liberties to carry out its charitable programme. Other charitable campaigning was funded by specific grants and donations received for that purpose.

At the year-end, £221,070 (2020 - £484,763) was payable to the National Council for Civil Liberties as shown in Note 18.

The National Council for Civil Liberties occupies the Charity's property. On 1st May 2019, the Charity Commission authorised the Charity to lease this property to Liberty for a term of seven years, at an annual peppercorn rent of £1. The current peppercorn rent allowed to Liberty furthers the CLT's charitable objects, and that the property is held for charitable activities.

12. Governance costs

	2021 £	2020 £
Auditor's remuneration - Audit of the financial statements	5,200	4,950
Auditor's remuneration - Preparation of the financial statements	2,300	2,100
Over accrual of prior year audit fee	(81)	(214)
	7,419	6,836

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13. Staff and employee benefits

The Civil Liberties Trust does not employ any staff however, the National Council for Civil Liberties (Liberty) employs staff, some of whom undertake work on behalf of the Charity. A donated service valued at £99,442 (2020 - £50,000) has been recognised. All employment tax and other liabilities are borne solely by the National Council for Civil Liberties. The Charity estimates that £NIL (2020 - £NIL) of the recharged staff cost represents amounts payable for Key Management Personnel.

14. Executive Committee's remuneration and expenses

During the year, no Executive Committee Members, who are considered to be the Key Management Personnel of the Charity, received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Executive Committee expenses have been incurred (2020 - £NIL).

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

15. Tangible fixed assets

	Freehold land and buildings £
Cost or valuation	
At 1 January 2021	2,752,132
At 31 December 2021	<u>2,752,132</u>
Depreciation	
At 1 January 2021	596,852
Charge for the year	55,234
At 31 December 2021	<u>652,086</u>
Net book value	
At 31 December 2021	<u><u>2,100,046</u></u>
At 31 December 2020	<u><u>2,155,280</u></u>

Freehold land with a cost of £531,379 (2020 - £531,379) is not being depreciated.

16. Stocks

	2021 £	2020 £
Donated goods for resale	<u><u>13,031</u></u>	<u><u>13,031</u></u>

All stock held is art that was donated to The Civil Liberties Trust, with proceeds restricted to the National Council for Civil Liberties. During 2021, none of the art (2020 - *none*) was sold but it continues to be held as stock. No further provisions were made for the impairment of slow-moving stock (2020 - £NIL).

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	22,706	5,356
Other debtors	1,127,431	195,062
Prepayments and accrued income	12	6,503
	<u>1,150,149</u>	<u>206,921</u>

Included within Other debtors is £963,298 relating to legacies (2020 - £91,908), the income for which we expect to receive in 2022.

18. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	5,036	-
Amounts payable to Liberty	221,070	484,763
Other taxation and social security	2,915	497
Accruals and deferred income	510,813	690,519
	<u>739,834</u>	<u>1,175,779</u>

	2021 £	2020 £
Deferred income		
Deferred income at 1 January	667,837	654,170
Resources deferred during the year	496,171	667,837
Amounts released from previous years	(667,837)	(654,170)
Deferred income at 31 December	<u>496,171</u>	<u>667,837</u>

Deferred income relates to grant income received that relates to the next financial year in accordance with the accounting policy on income. See Note 2.3.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Fixed asset reserve	2,155,280	-	(55,234)	-	2,100,046
Designated for Liberty	275,000	-	(275,000)	900,000	900,000
	<u>2,430,280</u>	<u>-</u>	<u>(330,234)</u>	<u>900,000</u>	<u>3,000,046</u>
General funds					
General fund	202,105	1,353,965	(439,889)	(900,000)	216,181
	<u>2,632,385</u>	<u>1,353,965</u>	<u>(770,123)</u>	<u>-</u>	<u>3,216,227</u>
Restricted funds					
Other charitable campaigning work	67,319	1,047,342	(1,041,765)	-	72,896
	<u>2,699,704</u>	<u>2,401,307</u>	<u>(1,811,888)</u>	<u>-</u>	<u>3,289,123</u>

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

19. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds				
Designated funds				
Fixed asset reserve	2,210,513	-	(55,233)	2,155,280
Designated for Liberty	550,000	-	(275,000)	275,000
	<u>2,760,513</u>	<u>-</u>	<u>(330,233)</u>	<u>2,430,280</u>
General funds				
General fund	233,904	428,355	(460,154)	202,105
	<u>2,994,417</u>	<u>428,355</u>	<u>(790,387)</u>	<u>2,632,385</u>
Total Unrestricted funds				
	<u>2,994,417</u>	<u>428,355</u>	<u>(790,387)</u>	<u>2,632,385</u>
Restricted funds				
Other charitable campaigning work	67,319	949,753	(949,753)	67,319
	<u>67,319</u>	<u>949,753</u>	<u>(949,753)</u>	<u>67,319</u>
Total of funds	<u>3,061,736</u>	<u>1,378,108</u>	<u>(1,740,140)</u>	<u>2,699,704</u>

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

19. Statement of funds (continued)

The purpose of the fixed asset reserve is to represent the amount of the Charity's unrestricted funds which are tied up in tangible fixed assets. The expenditure in the year reflects the depreciation charge during 2022.

The CLT had designated £550,000 to be granted to Liberty equally in 2020 and 2021 to fund Liberty's ongoing charitable work. This grant made a significant contribution towards the salaries and associated costs of staff working across the key areas of Liberty's activities, and to the support functions which enables Liberty to carry out this work.

During the year the CLT has designated £900,000 to be granted to Liberty over a five year period from 2022 to 2027. In 2022 £85,000 will be applied to strategy development and governance. The remainder of the grant will be applied in support of core Liberty activities in delivering that strategy over the period 2023 to 2027. This is shown with a transfer of £900,000 to the designated funds from unrestricted funds.

During the year, grants and donations were received which contained restrictions on how they could be expended. Income and expenditure relating to these is shown in restricted funds.

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,100,046	-	2,100,046
Current assets	1,856,015	72,896	1,928,911
Creditors due within one year	(739,834)	-	(739,834)
Total	3,216,227	72,896	3,289,123

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	2,155,280	-	2,155,280
Current assets	1,652,884	67,319	1,720,203
Creditors due within one year	(1,175,779)	-	(1,175,779)
Total	2,632,385	67,319	2,699,704

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

21. Reconciliation of net movement in funds to net cash flow from operating activities

		2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)		589,419	(362,032)
Adjustments for:			
Depreciation charges	15	55,234	55,233
Investment income	6	(296)	(2,673)
Increase in debtors	17	(943,228)	(75,071)
(Decrease)/increase in creditors	18	(435,945)	51,879
Net cash used in operating activities		(734,816)	(332,664)

22. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	765,731	1,500,251
Total cash and cash equivalents	765,731	1,500,251

23. Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	1,500,251	(734,520)	765,731
	1,500,251	(734,520)	765,731

24. Related party transactions

Other than Key Management Personnel remuneration disclosed in Notes 13 and 14, there have been no related party transactions during the year.

THE CIVIL LIBERTIES TRUST

England & Wales - Charity number 1024948

Accounts

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS EXECUTIVE COMMITTEE AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020

Executive Committee	Simon Prosser Tish Andrewartha, Treasurer Lucy Freeman Nicolas Kent Nikita Lalwani Baroness Jane Susan Campbell (appointed 1 July 2020) Sonali Naik Canon Mark Oakley, Chair Sally Sampson (resigned 1 July 2020) Kamila Shamsie (resigned 1 July 2020) John Reid Domino Pateman William Coales
Company registered number	02824893
Charity registered number	1024948
Registered office	Liberty House 26-30 Strutton Ground London SW1P 2HR
Company secretary	Martha Spurrier
Independent auditors	MHA MacIntyre Hudson Chartered Accountants and Statutory Auditor 6th Floor 2 London Wall Place London EC2Y 5AU

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS EXECUTIVE COMMITTEE AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Bankers	Royal Bank of Scotland 25 Millbank London SW1P 4RB
	CAF Bank PO Box 289 West Malling Kent ME19 4TA
	Scottish Widows Bank plc 67 Morrison Street Edinburgh EH3 8YJ
	Nationwide International Limited Kings Park Road Moulton Park Northampton NN3 6NW

EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Committee which is the Board of Directors of the Charity for company law purposes and Trustees for Charity law purposes (hereafter referred to as the Board) submits its annual report and financial statements for the Civil Liberties Trust for the year. The Board confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102)'.

1. MISSION AND VALUES

The Charity's objects are:

1 To promote human rights (as set out in the Human Rights Act 1998, the European Convention on Human Rights, the Universal Declaration of Human Rights and subsequent United Kingdom legislation and international treaties and conventions to which the United Kingdom is party) for the benefit of the public throughout the United Kingdom by all or any of the following means:

- (i) Obtaining redress for the victims of human rights abuses;
- (ii) Monitoring, investigating and documenting human rights abuses;
- (iii) Eliminating infringements of human rights;
- (iv) Conducting or commissioning research into human rights issues
- (v) Providing technical advice to government and others on human rights matters;
- (vi) Providing legal advice, assistance and representation to individuals or organisations on human rights issues, including before the European Court of Human Rights;
- (vii) Promoting the sound administration of human rights law and advising on the institutions, structures and mechanisms by which human rights law is enforced;
- (viii) Commenting on proposed human rights legislation and policy;
- (ix) Raising awareness of human rights issues;
- (x) Promoting public support for human rights;
- (xi) Promoting respect for human rights among individuals, corporations and public authorities;
- (xii) Training the judiciary, lawyers, public authorities, campaigners, service providers and the public in human rights law;
- (xiii) Providing free advice and information to the public on human rights issues.

2 the relief of poverty by providing legal advice, assistance and representation to members of the public

3 To advance the education of the public in the rights, liberties and duties of all citizens and public servants by publications, lectures or other similar forms of communication or by conducting or commissioning research (and publishing the results of such research).

In furtherance of that object but not otherwise, the trustees shall have power to engage in political activity provided that the Trustees are satisfied that the proposed activities will further the purposes of the Charity to an extent justified by the resources committed and the activity is not the dominant means by which the Charity carries out its

Policy for furthering objects

The Charity's policy is to further its objects principally by funding National Council for Civil Liberties ("Liberty") to carry out charitable work in these areas, although the CLT would also accept applications from other organisations if the proposal fit with the missions and values of the CLT and could not be performed by the National Council for Civil Liberties. This policy is reviewed annually by the Board. The Charity has no staff of its own, but commissions work from Liberty. The Charity and Liberty have an arm's length relationship.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. EXECUTIVE COMMITTEE'S REPORT

Achievements and performance

The Board's main objective for the year was to maximise the funding directed towards the charitable work of Liberty. There is a formal application and reporting process between Liberty and the Charity which ensures funding from the Civil Liberties Trust is only spent on charitable activities. This process is signed off by the Board and reviewed on an ongoing basis. Once a grant has been approved, the charity then receives regular updates and a formal written report from Liberty annually at the July meeting. With support from the Charity, Liberty was able to continue challenging discrimination and infringements of our freedoms. The Charity has been:

- Supporting Liberty's legal team – which over the year represented 12 clients in legal proceedings. We also brought cases or intervened as Liberty acting in the public interest, in 19 cases.
- Supporting Liberty's external communications programme – ensuring that the public are educated about human rights issues and threats. In 2020, Liberty achieved 600 mentions in the media, including 15 television appearances. Social media reach continued to increase – with over 554,402 engagements via Twitter and Facebook.
- Supporting Liberty's policy work on human rights issues, providing 48 briefings to parliamentarians on a wide range of issues with human rights at their heart.
- Supporting Liberty's advice and information team who assisted 2,361 people with information about their rights and the law, and published a wealth of detailed information on our new online advice hub, including on all the coronavirus pandemic restrictions.
- Supporting Liberty's new investigative journalism unit, Liberty Investigates, which launched in 2020.

Further information can be found in the audited statutory report and accounts of Liberty.

The Board confirms that they have paid due regard to public benefit guidance published by the Charity Commission. The benefits of the Charity's activities are demonstrated in the impact of the charitable aspects of the work of Liberty, by, for example:

- Raising awareness about human rights and educating the public more generally through its extensive media coverage, lectures, speaking engagements and events.
- Defending legislation and due process that protects human rights.
- Providing advice on human rights law to parliamentarians and public bodies.
- Providing free legal advice, assistance and representation to members of the public, including those who cannot afford to pay the costs of such representation themselves.

The benefits of the charitable work carried out through funding to Liberty are not restricted to any particular section of the public and are available to a large number and wide range of people. The charitable activities delivered through Liberty, particularly the dissemination of information about human rights, have significant reach and impact, comparable to that of much larger organisations.

The Charity has again attracted significant grant and donation income from a diverse range of funders, and the Charity has been able to increase its spending on charitable activities in 2020.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Charity owns its property on Strutton Ground in the heart of Westminster, and in the interest of long-term financial stability, the Board wishes to hold the bulk of its funds in property, which provides capital growth. On 1st May 2019, the Charity Commission authorised the Charity to lease this property to Liberty for a term of seven years, at an annual peppercorn rent of £1. This means that the Charity no longer receives significant rental income on the property, but the costs to Liberty have reduced, which in turn reduces the amount of funding required by the Charity to Liberty. The Board consider that the current peppercorn rent allowed to Liberty furthers the CLT's charitable objects, and that the property is held for charitable activities. The property is unencumbered. Liberty is the Charity's tenant at the Strutton Ground premises, which has enabled Liberty to expand its range of activities and be more effective at existing activities.

The Charity is committed to protecting the privacy of our supporters. We have a 'Supporter Promise' outlining how we protect the data and privacy of our supporters. We take a highly responsible approach towards communicating with individuals, ensuring that their preferences are accurately recorded and that they are always respected. We are mindful of the needs of vulnerable people, protecting them from unreasonable intrusion.

We have an up-to-date privacy policy and ensure we are complying with the GDPR, using informed content for all our communications except postal mailings. We adhere to the Fundraising Regulator's Code of Fundraising Practice. We have strict donor due diligence and wealth screening policies in place and our Board oversee our work to make sure our fundraising activities are compliant with all relevant rules and regulations, remain ethical and deliver to high standards. The Charity does not employ any external agencies or bodies to carry out fundraising on its behalf.

Grant making policy

The Charity makes grants to achieve its objects for the public benefit. The Charity's aim is to promote human rights and to relieve poverty by providing advice, assistance and representation to members of the public. The Charity does not advertise its grant making program, and currently only issues grants to Liberty. However, the Charity reviews this policy on a regular basis.

Risks

The Board has considered the risks to which the Charity is exposed and has taken steps to mitigate those risks. The major financial risks (a decline in voluntary income and/or unexpected major repairs to the Charity's property) have been mitigated by the Charity's reserves policy, which will continue to be reviewed on an annual basis. Trustees also monitoring fundraising progress during the year and are prudent in their grant funding of Liberty to ensure that they fund within their means. These financial risks are the principal risks the Charity faces. In terms of non-financial risks, these largely concern the potential barriers to effective impact of the funding provided to Liberty – including infrastructure failures, focus and external events.

Plans for future periods

The Board's key objective over the next year will be to continue to provide funding to Liberty so that it continues to achieve its objects through the work of Liberty that is considered to be charitable.

Key activities for the coming year include: fighting the government's plans to 'reform' the HRA and reduce other constitutional protections, challenging the government's response to the Coronavirus pandemic and plans to limit protest, developing a campaign on building safer communities and reducing over-policing; continuing our campaigns against the use of facial recognition technology and unjustified data sharing between public services and the Home Office; developing our work on mental health law and disability rights, and continuing to tackle the criminalisation of poverty. We will of course also continue our proud history of reactive work on core issues such as privacy, counter-terrorism, access to justice and discrimination.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Charity will undertake these key activities through funding Liberty's charitable work. This includes £275,000 which has already been designated to Liberty for 2021. These funds are intended to make a significant contribution towards the salaries and associated costs of key staff working across on the key areas outlined above, and to the support functions which enables Liberty to carry out this work. A detailed grant application will be reviewed in July, with the expectation that the funds will be released at this point.

Since the end of the 2019, the coronavirus (COVID-19) global pandemic has been declared. This has had a significant health effect in almost all areas of the world, has, and will continue to have a large impact on the global economy. The Charity is aware that Liberty has faced a change in priorities and an increase in work due to the unexpected challenges that this virus, and associated Government responses have brought. The Charity will continue to fund Liberty's charitable work in these areas. Short term, the Charity's income has not yet been affected, but we are aware that there may be some medium-term effect on donor income, as individuals are impacted by loss of jobs and income. We are in regular contact with our contacts at Trusts and Foundations and will be updating our annual and long-term forecasts on a more regular basis as we receive further information.

3. FINANCIAL REVIEW

Income from grants, donations and legacies increased in 2020 to £1,375,435 and total income increased from £1,346,742 to £1,378,108. The principle source of this increase was our grant income. During the year we gained some new grant funders including Luminate.

Total expenditure exceeded income by £362,032 at the year end compared to a surplus of £179,694 in 2019.

The Charity holds fixed assets at a value of £2,155,280, in respect of the building and there was a designated fixed asset reserve of the same amount at 31 December 2020.

Reserves

The Board requires the Charity hold reserves in order to cover the Charity's fixed annual expenses in case of reduction in funding, and to mitigate any risks in terms of repairs on its property. In order to provide for the mitigation of these risks, the reserves policy of the Charity requires a minimum general fund of £185,000, and a maximum of £250,000.

As at 31 December 2020, the general fund was at £202,105. The Trustees consider this level of reserves to be adequate in the light of this policy

The general fund balance at 31st December 2020 was £202,105, down from £233,904 in 2019. This balance represents the Charity's free reserves.

4. STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity acts principally through Liberty (the National Council for Civil Liberties), which provides administrative services, to the Charity and whose Director is the Secretary of the Charity. Staff costs are not recharged to the CLT by Liberty. The Charity operates independently from Liberty making its own decisions.

The Trustees consider that the Key Management Personnel of the Charity comprise the Trustees and certain members staff whose time is recharged to the Charity from Liberty. The Trustees of the Charity are not remunerated, therefore the estimated the time spent on implementing the Trustees strategic decisions has been classified as the amounts payable to Key Management Personnel. The remuneration policy of these staff is set by the Directors of Liberty.

**EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Liberty is a national membership organisation campaigning for human rights and civil liberties. Although not a Charity itself, Liberty carries out work in the areas of the promotion of human rights, legal advice and assistance, research and the dissemination of information, all in accordance with our charitable objects as set out above. The Charity provides grant funding to Liberty so that it can carry out these charitable activities.

The Charity is managed by the Board which meets three times a year and has no staff of its own. The Charity is a company limited by guarantee, incorporated on 8 June 1993. It is governed by its Memorandum and Articles of Association. The Articles of Association state that its Board includes the Chair and two other members of the Board of Directors of Liberty (and that one of the Charity's Board members is also a member of the Executive Committee of Liberty). Other Board members are appointed from among those known to support the Charity's objects at the Annual General Meeting.

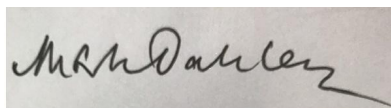
New Trustees are provided with the governing documents of the Charity, and an overview of the Charity, including the structure, decision making mechanisms, the responsibilities of Trustees, freeholder responsibilities, and details of funding, including crowdfunding and legacies.

Trustees receive further information on their obligations as Trustees throughout the year.

Trustees are selected by way of recommendation from staff or existing Trustees. The Chair of the CLT and the Liberty Director meet with potential Trustees for an informal interview and, if both parties believe a relationship would be beneficial, details of potential Trustee's experience is circulated, and their appointment is nominated and seconded by the Board.

The Trustees' Annual report was approved and authorised for issue by the Committee Members on and signed on their behalf by Mark Oakley.

On behalf of the Committee



.....
Mark Oakley, Chair
Date: 1 July 2021

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST

Opinion

We have audited the financial statements of The Civil Liberties Trust (the 'Charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Executive Committee with respect to going concern are described in the relevant sections of this report.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST
(CONTINUED)

Other information

The Executive Committee are responsible for the other information. The other information comprises the information included in the Executive Committee's Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Executive Committee's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Executive Committee's Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Executive Committee's Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Executive Committee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Executive Committee's Report and from the requirement to prepare a Strategic Report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST
(CONTINUED)

Responsibilities of the Executive Committee

As explained more fully in the Statement of Executive Committee's Responsibilities, the Executive Committee (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are Capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims
- Enquiry of entity staff in finance and compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CIVIL LIBERTIES TRUST
(CONTINUED)

Use of our report

This report is made solely to the charitable company's Members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and its Members, as a body, for our audit work, for this report, or for the opinions we have formed.



Stuart McKay BSc FCA DChA (Senior Statutory Auditor)

for and on behalf of

MHA MacIntyre Hudson

Chartered Accountants and Statutory Auditor

6th Floor

2 London Wall Place

London

EC2Y 5AU

Date: 13/07/2021

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations, legacies and grants	4	425,682	949,753	1,375,435	1,263,825
Charitable activities	6	-	-	-	76,859
Investments	7	2,673	-	2,673	5,748
Other income	8	-	-	-	40
Total income		428,355	949,753	1,378,108	1,346,472
Expenditure on:					
Raising funds	9	55,182	-	55,182	92,788
Charitable activities	10,11	735,205	949,753	1,684,958	1,073,990
Total expenditure		790,387	949,753	1,740,140	1,166,778
Net movement in funds		(362,032)	-	(362,032)	179,694
Reconciliation of funds:					
Total funds brought forward		2,994,417	67,319	3,061,736	2,882,042
Net movement in funds		(362,032)	-	(362,032)	179,694
Total funds carried forward		2,632,385	67,319	2,699,704	3,061,736

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 15 to 33 form part of these financial statements.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02824893

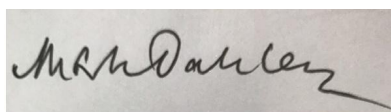
BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	16		2,155,280		2,210,513
			2,155,280		2,210,513
Current assets					
Stocks	17	13,031		13,031	
Debtors	18	206,921		131,850	
Cash at bank and in hand	24	1,500,251		1,830,242	
		1,720,203		1,975,123	
Creditors: amounts falling due within one year	19	(1,175,779)		(1,123,900)	
Net current assets			544,424		851,223
Total net assets			2,699,704		3,061,736
Funds					
Restricted funds	20		67,319		67,319
Unrestricted funds	20		2,632,385		2,994,417
Total funds			2,699,704		3,061,736

The Executive Committee acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Executive Committee and signed on their behalf by:



.....
Mark Oakley
Chair
Date: 1 July 2021

The notes on pages 15 to 33 form part of these financial statements.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash used in operating activities	23	(332,664)	318,307
Cash flows from investing activities			
Investment income	7	2,673	5,748
Net cash provided by investing activities		2,673	5,748
Change in cash and cash equivalents in the year		(329,991)	324,055
Cash and cash equivalents at the beginning of the year		1,830,242	1,506,187
Cash and cash equivalents at the end of the year	24	1,500,251	1,830,242

The notes on pages 15 to 33 form part of these financial statements.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

The Civil Liberties Trust is a charitable company limited by guarantee registered with the Registrar of Companies (Company Registration Number 02824893) and the Charity Commission (Charity Registration Number 1024948) in England and Wales.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The Members of the Charity are the Executive Committee named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity.

The nature of the Charity's operations and principal activities is to promote domestic human rights, promote international human rights, relieve poverty through legal advice and advance the education of the public on their rights and liberties.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Civil Liberties Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared on the going concern basis and are presented in sterling which is also the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Executive Committee believe that no material uncertainties exist. The Executive Committee have considered the level of funds held and the expected level of income and expenditure for at least 12 months from authorising these financial statements. The level of reserves is sufficient with the budgeted income and expenditure for the Charity to be able to continue as a going concern.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are accounted for in the period specified for their use by the donors provided that any conditions for receipt have been met. Where grants are received with an implicit or explicit restriction as to the timing of the activities funded, the income is recognised in accordance with that restriction.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. When estimating fair value is practical upon receipt such gifts are recognised in stock and 'Income from other trading activities'.

On receipt, donated services are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. All expenditure is categorised under one of the following headings:

- Expenditure on raising funds
- Expenditure on charitable activities

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any fulfilled conditions are outside the control of the Charity.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £800 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 50 years
Refitting costs	- 10 years

Freehold land is not depreciated.

The Charity's property is rented to the National Council for Civil Liberties. The primary purpose of holding the property is to provide an effective home for National Council for Civil Liberties, which delivers most of The Civil Liberties Trust's charitable work, rather than to provide an income. The Executive Committee therefore considered that the property is correctly classified as a functional tangible asset rather than an investment property.

2.8 Stocks

Stocks are comprised of donated goods that are unsold at the year-end and are included at their fair value as described in Accounting Policy 2.3.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 18. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 19. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Executive Committee in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Executive Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations (including gift aid recovery)	154,134	371,420	525,554
Legacies	96,548	-	96,548
Grants (Note 5)	125,000	578,333	703,333
Donated services	50,000	-	50,000
Total 2020	425,682	949,753	1,375,435

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Donations (including gift aid recovery)	82,030	311,535	393,565
Legacies	212,510	-	212,510
Grants (Note 5)	177,750	480,000	657,750
Total 2019	472,290	791,535	1,263,825

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Analysis of grants receivable

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
The Allan & Overy Foundation	-	10,000	10,000
AB Charitable Trust	-	50,000	50,000
The Evan Cornish Foundation	-	5,000	5,000
Joseph Rowntree Charitable Trust	-	30,000	30,000
Mactaggart Third Fund	-	2,000	2,000
The People's Postcode	-	450,000	450,000
The Sigrid Rausing Trust	125,000	11,333	136,333
Access to Justice Foundation	-	20,000	20,000
Total 2020	125,000	578,333	703,333

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
The Allan & Overy Foundation	10,000	-	10,000
AB Charitable Trust	-	22,500	22,500
The Evan Cornish Foundation	15,000	-	15,000
Joseph Rowntree Charitable Trust	-	7,500	7,500
Mactaggart Third Fund	2,750	-	2,750
The People's Postcode	-	450,000	450,000
The Sigrid Rausing Trust	150,000	-	150,000
<i>Total 2019</i>	<i>177,750</i>	<i>480,000</i>	<i>657,750</i>

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Income from charitable activities

	Total funds 2020 £
Rent receivable	-

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Rent receivable	76,859	76,859

7. Income from investments

	Unrestricted funds 2020 £	Total funds 2020 £
Bank interest receivable	2,673	2,673

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Bank interest receivable	5,748	5,748

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. Other income

		Total funds 2020 £
Fire station development		-
	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Fire station development	40	40

9. Analysis of expenditure on raising funds

	Unrestricted funds 2020 £	Total funds 2020 £
Direct costs	5,182	5,182
Donated services	50,000	50,000
Total 2020	55,182	55,182
	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Direct costs	4,543	4,543
Recharged staff costs	88,245	88,245
<i>Total 2019</i>	<i>92,788</i>	<i>92,788</i>

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

10. Analysis of expenditure on charitable activities - by fund

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Charitable campaigning	735,205	949,753	1,684,958

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Charitable campaigning	276,878	797,112	1,073,990

11. Analysis of expenditure on charitable activities - by type

	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £
Charitable campaigning	1,589,180	95,778	1,684,958

	<i>Grant funding of activities 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Charitable campaigning	987,112	86,878	1,073,990

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11. Analysis of expenditure on charitable activities - by type (continued)

Analysis of support costs

	Total funds 2020 £	<i>Total funds 2019 £</i>
Depreciation	55,233	55,235
Premises costs	30,373	12,252
Governance costs	6,836	9,408
Other costs	3,336	9,983
Total	95,778	86,878

12. Analysis of grants payable

	Grants to Institutions 2020 £	Total funds 2020 £
Grants payable	1,589,180	1,589,180
	<i>Grants to Institutions 2019 £</i>	<i>Total funds 2019 £</i>
Grants payable	987,112	987,112

Please refer to Note 22 for more information on the nature and recipient of the grant funding.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13. Governance costs

	2020 £	2019 £
Auditor's remuneration - Audit of the financial statements	4,950	4,850
Auditor's remuneration - Preparation of the financial statements	2,100	2,000
Auditor's remuneration - Other services	-	900
Costs relating to prior years	-	1,658
Over accrual of prior year audit fee	(214)	-
	6,836	9,408

14. Staff and employee benefits

The Civil Liberties Trust does not employ any staff however, the National Council for Civil Liberties (Liberty) employs staff, some of whom undertake work on behalf of the Charity. The Civil Liberties Trust was recharged a total amount of £NIL during the year (2019: £88,245 plus VAT) for services delivered by the National Council for Civil Liberties staff as they were provided for free; a donated service valued at £50,000 has been recognised instead. All employment tax and other liabilities are borne solely by the National Council for Civil Liberties. The Charity estimates that £NIL (2019: £17,593) of the recharged staff cost represents amounts payable for Key Management Personnel.

15. Executive Committee's remuneration and expenses

During the year, no Executive Committee received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Executive Committee expenses have been incurred (2019 - £NIL).

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

16. Tangible fixed assets

	Freehold land and buildings £
Cost or valuation	
At 1 January 2020	2,752,132
At 31 December 2020	<u>2,752,132</u>
Depreciation	
At 1 January 2020	541,619
Charge for the year	55,233
At 31 December 2020	<u>596,852</u>
Net book value	
At 31 December 2020	<u><u>2,155,280</u></u>
At 31 December 2019	<u><u>2,210,513</u></u>

Freehold land with a cost of £531,379 (2019: £531,379) is not being depreciated.

17. Stocks

	2020 £	2019 £
Donated goods for resale	<u>13,031</u>	<u>13,031</u>

All stock held is art that was donated to The Civil Liberties Trust, with proceeds restricted to the National Council for Civil Liberties. During 2020, none of the art (2019: none) was sold but it continues to be held as stock. No further provisions were made for the impairment of slow-moving stock (2019: £NIL).

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

18. Debtors

	2020 £	2019 £
Due within one year		
Trade debtors	5,356	10
Other debtors	195,062	128,629
Prepayments and accrued income	6,503	3,211
	<u>206,921</u>	<u>131,850</u>

Included within Other debtors is £91,908 relating to legacies (2019: £41,449), the income for which we expect to receive in 2021.

19. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	99,336
Amounts payable to Liberty	484,763	359,896
Other taxation and social security	497	-
Accruals and deferred income	690,519	664,668
	<u>1,175,779</u>	<u>1,123,900</u>

	2020 £	2019 £
Deferred income		
Deferred income at 1 January	654,170	675,003
Resources deferred during the year	667,837	654,170
Amounts released from previous years	(654,170)	(675,003)
Deferred income at 31 December	<u>667,837</u>	<u>654,170</u>

Deferred income relates to grant income received that relates to the next financial year in accordance with the accounting policy on income.

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

20. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
Designated funds				
Fixed asset reserve	2,210,513	-	(55,233)	2,155,280
Designated for Liberty	550,000	-	(275,000)	275,000
	<u>2,760,513</u>	<u>-</u>	<u>(330,233)</u>	<u>2,430,280</u>
General funds				
General fund	<u>233,904</u>	<u>428,355</u>	<u>(460,154)</u>	<u>202,105</u>
Total Unrestricted funds	<u>2,994,417</u>	<u>428,355</u>	<u>(790,387)</u>	<u>2,632,385</u>
Restricted funds				
Other charitable campaigning work	<u>67,319</u>	<u>949,753</u>	<u>(949,753)</u>	<u>67,319</u>
Total of funds	<u><u>3,061,736</u></u>	<u><u>1,378,108</u></u>	<u><u>(1,740,140)</u></u>	<u><u>2,699,704</u></u>

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

20. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds					
Designated funds					
Fixed asset reserve	2,265,748	-	(55,235)	-	2,210,513
Designated for Liberty	-	-	-	550,000	550,000
	<u>2,265,748</u>	<u>-</u>	<u>(55,235)</u>	<u>550,000</u>	<u>2,760,513</u>
General funds					
General fund	<u>543,398</u>	<u>554,937</u>	<u>(314,431)</u>	<u>(550,000)</u>	<u>233,904</u>
Total Unrestricted funds	<u>2,809,146</u>	<u>554,937</u>	<u>(369,666)</u>	<u>-</u>	<u>2,994,417</u>
Restricted funds					
Other charitable campaigning work	<u>72,896</u>	<u>791,535</u>	<u>(797,112)</u>	<u>-</u>	<u>67,319</u>
Total of funds	<u><u>2,882,042</u></u>	<u><u>1,346,472</u></u>	<u><u>(1,166,778)</u></u>	<u><u>-</u></u>	<u><u>3,061,736</u></u>

The purpose of the fixed asset reserve is to represent the amount of the Charity's unrestricted funds which are tied up in tangible fixed assets. The expenditure in the year reflects the depreciation charge during 2020.

The CLT has designated £550,000 to be granted to Liberty equally in 2020 and 2021 to fund Liberty's ongoing charitable work. It is expected that this grant will make a significant contribution towards the salaries and associated costs of key staff working across on the key areas outlined above, and to the support functions which enables Liberty to carry out this work.

During the year, grants and donations were received which contained restrictions on how they could be expended. Income and expenditure relating to these is shown in restricted funds.

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21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	2,155,280	-	2,155,280
Current assets	1,652,884	67,319	1,720,203
Creditors due within one year	(1,175,779)	-	(1,175,779)
Total	2,632,385	67,319	2,699,704

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	2,210,513	-	2,210,513
Current assets	1,975,123	-	1,975,123
Creditors due within one year	(1,191,219)	67,319	(1,123,900)
Total	2,994,417	67,319	3,061,736

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22. National Council for Civil Liberties

	2020 £	2019 £
Grants payable		
Core charitable work	500,000	40,000
Other Liberty charitable campaigning	1,089,180	947,112
	<u>1,589,180</u>	<u>987,112</u>

As explained in the Executive Committee Report, the Charity works extensively with the National Council for Civil Liberties to carry out its charitable programme. Other charitable campaigning was funded by specific grants and donations received for that purpose.

At the year-end, £484,763 (2019: £359,896) was payable to the National Council for Civil Liberties as shown in Note 19.

The National Council for Civil Liberties occupies the Charity's property. On 1st May 2019, the Charity Commission authorised the Charity to lease this property to Liberty for a term of seven years, at an annual peppercorn rent of £1. The current peppercorn rent allowed to Liberty furthers the CLT's charitable objects, and that the property is held for charitable activities.

23. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income/expenditure for the period (as per Statement of Financial Activities)	<u>(362,032)</u>	<u>179,694</u>
Adjustments for:		
Depreciation charges	16 55,233	55,235
Investment income	7 (2,673)	(5,748)
Decrease/(increase) in debtors	18 (75,071)	267,936
Increase/(decrease) in creditors	19 51,879	(178,810)
Net cash provided by/(used in) operating activities	<u><u>(332,664)</u></u>	<u><u>318,307</u></u>

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24. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	1,500,251	1,830,242
Total cash and cash equivalents	1,500,251	1,830,242

25. Analysis of changes in net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	1,830,242	(329,991)	1,500,251
	1,830,242	(329,991)	1,500,251

26. Related party transactions

Other than Key Management Personnel remuneration disclosed in Notes 14 and 15, there have been no related party transactions during the year.