

COMPANY REGISTRATION NUMBER: NI032607
CHARITY REGISTRATION NUMBER: NIC100525

Human Rights Trust
Company Limited by Guarantee
Financial Statements
30 June 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

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Year ended 30 June 2023

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Human Rights Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 June 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30 June 2023.

Reference and administrative details

Registered charity name	Human Rights Trust
Charity registration number	NIC100525
Company registration number	NI032607
Principal office and registered office	1st Floor Community House Citylink Business Park 6a Albert Street Belfast BT12 4HQ Northern Ireland

The trustees

L Mallinder
L Thompson
C Lawther
K McEvoy

Company secretary Daniel Holder

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Human Rights Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2023

Structure, governance and management

Governing Document

The Human Rights Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 26th June 1997. Human Rights Trust is a registered charity with the Charity Commission for Northern Ireland. Human Rights Trust has a maximum of six members, each of whom agrees to contribute up to £1 in the event of the charity winding up.

Appointment of trustees

The members appoint the Trustees, who are also the Directors of the Company, as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

There are no employees of the Company.

Organisation structure and how charity makes decisions

The board of trustees, which currently has four members, administers the charity. The board normally meets quarterly or as required.

Relationships with related parties

None of our trustees receive remuneration or other benefit from their work with the charity.

Objectives and activities

The purposes of the charity are

- to advance the education of the public in the rights liberties and duties of all citizens and public servants
- to promote research into social and other fields with particular reference to rights, liberties and public servants
- the provision of advice, assistance and representation in relation to rights, liberties and duties of citizens and public servants to people who are unable to pay for it through their own resources.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2023

Objectives and activities (continued)

The Public Benefits that flow from the purposes are as follows:

1. Purpose 1 is to advance the education of the public in the rights liberties and duties of all citizens and public servants

The benefits that flow from Purpose 1 include increased knowledge of human rights and civil liberties by the general public and increased ability to achieve fulfilment of their rights by members of the public who may have suffered from an abuse, violation or lack of protection of their rights. These benefits are demonstrated by reports, statistics and evaluations of organisations which are grant aided or otherwise supported by the Trust and public reporting of the activities of these organisations including reports of relevant court proceedings. No harm is created by this purpose. The beneficiaries of this purpose are the general public and in particular those who may have suffered from an abuse, violation or lack of protection of their rights. There is no private benefit.

2. Purpose 2 is to promote research into social and other allied fields of study with particular reference to such rights liberties and duties provided the useful results of such research are published

The benefits that flow from Purpose 2 include increased fulfilment of the rights of both the general public and people with particular problems caused by an abuse, violation or lack of protection of their rights through increased knowledge and understanding of their responsibilities by duty bearers and increased knowledge by the general public and those with a particular interest in the area researched of the applicability and impact of rights and duties in that area. These benefits are demonstrated through reports, statistics and evaluations of organisations which are grant aided or otherwise supported by the Trust and relevant academic literature. No harm is created by this purpose. The beneficiaries of this purpose are the general public and in particular those who may have suffered from an abuse, violation or lack of protection of their rights. There is no private benefit.

3. Purpose 3 is the relief of poverty, sickness and distress in particular by the provision of advice, assistance and representation in relation to rights, liberties and duties of citizens and public servants to people who are unable to pay for it through their own resources.

The benefits that flow from Purpose 3 include amelioration of problems of poverty sickness and distress through advice, assistance or representation carried out by organisations grant aided by the Trust. These benefits are demonstrated through records and reports from organisations grant aided or otherwise supported by the Trust, including reports of any litigation carried out, assisted or facilitated by such organisations. No harm is created by this purpose. The beneficiaries of this purpose are members of the public who experience problems of poverty, sickness or distress caused by abuse, violation or lack of protection of their rights and who are unable to pay for advice, assistance or representation. There is no private benefit.

The strategies employed to achieve the charity's aims and objectives include to support with grants and other resources the work of the Committee on the Administration of Justice Ltd whose main object is to support the work of the Human Rights Trust in achieving the above purposes.

Human Rights Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2023

Achievements and performance

The Trust has continued its charitable activities during the year supporting the promotion of education and advice in relation to the human rights, liberties, and duties of all people. In particular it has supported the successful activities of the Committee on the Administration of Justice.

The Trust holds investments through its ownership of the premises in the Sturgen Building, Queen Street, Belfast which are valued at £415,000. The investment is designed to provide long term viability for the Committee on the Administration of Justice; the value has not materially changed in the accounting year.

Financial review

The purpose of this investment is to support the activities of the Committee on the Administration of Justice in its implementation of the charitable objects of the Trust. From January 2017, the premises in Sturgen Building were rented to KRW Law on a three-year lease; from July 2017 the revenue from rent was granted to CAJ to support its human rights work. A further three-year lease was negotiated with KRW Law. From 1 October 2015, CAJ was supported by grant from the Human Rights Fund which was established by Atlantic Philanthropies, the Community Foundation for Northern Ireland, and other major foundations. This was paid through the Human Rights Trust; from April 2019 it was paid directly to CAJ. The Joseph Rowntree Charitable Trust, which also used the Trust, now grants directly to CAJ.

Investment powers and policy

The trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy and going concern

Reserves may be needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. However, in general, the Trust will only disburse restricted funds it has already received for the benefit of CAJ. Holding adequate unrestricted reserves safeguards the provision of support for CAJ in the event of unexpected significant financial pressures. The trustees consider that the ideal level of reserves would be 12 months' expenditure on governance and sundry costs, which for the year ended 30 June 2023 would be £2,500, plus between three- and six-months' expenditure for CAJ which, for the year ended June 2023 would be between £110,130 and £220,260.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £163,350.72 which was within the target range. The trustees believe this represents a sufficient level of reserve to ensure that the going concern assumption is appropriate and that it can continue to support the work of CAJ.

Plans for future periods

The Human Rights Trust will continue to support and resource the promotion and practice of human rights in the coming years. Specifically, it will support the efforts of CAJ to extend and diversify its funding sources.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 23 October 2023 and signed on behalf of the board of trustees by:

Louise Mallinder

L Mallinder
Trustee
