

# Human Rights Consortium

Northern Ireland · Charity number 101538

## Details

|                |  |
|----------------|--|
| Status         | Overdue  |
| Company number | <a href="#">611533</a>   |
| Registered     | 2015-04-17   |
| Register       | <a href="#">View on the Charity Commission for Northern Ireland register</a> |

## Contact

|         |   |
|---------|---|
| Address | First Floor<br>Community House<br>6A Albert Street<br>Belfast<br>Bt12 4hq<br>BT12 4HQ |
| Phone   | 02890313780   |
| Email   | <a href="mailto:info@humanrightsconsortium.org">info@humanrightsconsortium.org</a>    |
| Website | <a href="http://www.humanrightsconsortium.org">www.humanrightsconsortium.org</a>      |

## Activities

**Purposes:** The Company is established to protect and promote human rights within Northern Ireland, to advance education and raise public awareness about human rights and the process for creating a Bill of Rights for Northern Ireland.

**What the charity does:** The advancement of education, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

**How the charity works:** Community development, Education/training, Human rights/equality

**Who the charity helps:** General public, Voluntary and community sector

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-06-30 | £203,982 | £294,215    | £0     | 4         |

## Trustees

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| Name                          | Role | Appointed |
|-------------------------------|------|-----------|
| Declan Owens                  |      |           |
| Mr Patrick Martin Corrigan    |      |           |
| Mr Thomas Mahaffy             |      |           |
| Mr Tony O'reilly              |      |           |
| Ms Elizabeth Nelson           |      |           |
| Ms Fiona Helen Ann Mccausland |      |           |
| Ms Nuala Toman                |      |           |

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**Human Rights Consortium**

Northern Ireland - Charity number 101538

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# Accounts

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**Registration number NI611533**

**Human Rights Consortium  
Company limited by guarantee**

**Annual' report and financial statements**

**for the year ended 30 June 2024**

# Human Rights Consortium

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**Human Rights Consortium**  
**Trustees' Report**  
**for the year ended 30 June 2024**

The Trustees present their report with the audited financial statements for the year ended 30 June 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 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 published in October 2019.

**Reference and Administrative Information**

Charity Name: Human Rights Consortium

Charity Registration number: NIC00103

Company Registration number: NI 611533

Registered Office: Community House,6a Albert Street, Belfast, Northern Ireland, BT12 4HQ

Business Address: Community House,6a Albert Street, Belfast, Northern Ireland, BT12 4HQ

**Trustees**

Tony O'Reilly (Chair)

Elizabeth Nelson

Fiona McCausland

Declan Owens (appointed 28th August 2023)

Patrick Corrigan

Patricia Kelly

Thomas Mahaffy

Nuala Toman

**Secretary**

Kevin Hanratty

**Auditors**

McCreery Turkington Stockman LTD,1 Lanyon Quay, Belfast, BT1 3LG

**Bankers**

Ulster Bank Ltd, 11-16 Donegal Square East , Belfast, BT1 2AA

## **Human Rights Consortium**

### **Trustees' Report for the year ended 30 June 2024**

#### **Objectives and activities**

##### **a. Policies and objectives**

The principal object of the charity is to advance its objective of protecting and promoting human rights within Northern Ireland, to advance education and raise public awareness about human rights and the process for creating a Bill of Rights for Northern Ireland.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit

##### **b. Main activities undertaken to further the charity's purposes for the public benefit**

In setting objective and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit. The charity is an alliance of groups campaigning to ensure a human rights based on society which includes a strong and inclusive Bill of Rights for Northern Ireland.

#### **Achievements and performance**

##### **a. Main achievements of the charity**

Grant income from the Human Rights Fund will help support core staff and administrative costs until March 2025. Grant support from the Legal Education Fund and AB Charitable Trust will ensure ongoing post-Brexit related work and human rights development related activities continue until October 2027.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves policy**

The trustees recommend that any deficit for the year be deducted from the fund to which it relates.

#### **Structure, governance and management**

##### **a. Constitution**

Human Rights Consortium is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 05/03/2012, and is a registered charity, number NIC00103

##### **b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

##### **c. Organisational structure and decision-making policies**

The charity has a nine member board, elected directly from the membership to oversee the Strategic Direction of the charity, and to provide support to the Executive Director who manages the charity at an operational level. The Chairperson is appointed by the board and leads the work of the trustees in ensuring strategic oversight on behalf of members.

##### **d. Policies adopted for the induction and training of Trustees**

This policy is under review at present following the recent Governance Review.

## **Human Rights Consortium**

### **Trustees' Report for the year ended 30 June 2024**

#### **e. Pay policy for key management personnel**

All Consortium staff positions are linked to current NJC pay scales. NJC pay scales are local government pay scales which result from negotiations between the employer and trade union sides of the National Joint Council. The scales include NJC pay points 6 to 49.

#### **f. Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

#### **Plans for future periods**

The Consortium continues to attempt to secure additional funds to support other staff, administrative and programme objectives.

#### **Funds held as custodian**

No funds are held as custodian on behalf of others.

## Human Rights Consortium

### Trustees' Report for the year ended 30 June 2024

#### Statement of Trustees' Responsibilities

The trustees (who are also directors for the purposes of company law) 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 trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 company 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.

#### Auditors

The auditors are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- 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.

This report was approved by the Board on 26th March 2025 and signed on its behalf by



Tony O'Reilly (Mar 27, 2025 20:09 GMT)

Tony O'Reilly  
Trustee



Patrick Corrigan (Mar 27, 2025 14:34 GMT)

Patrick Corrigan  
Trustee

## **Human Rights Consortium**

### **Independent auditors' report to the members of Human Rights Consortium**

#### **Opinion**

We have audited the financial statements of Human Rights Consortium for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including 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 30 June 2024 and of its incoming resources and application of resources, 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 charity 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 trustees' 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.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Company will continue in operation. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the accounts and our auditors report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

## **Human Rights Consortium**

### **Independent auditors' report to the members of Human Rights Consortium continued**

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the 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 directors' report included within the trustees' 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 trustees' remuneration specified by law are not made; and
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' Responsibilities, the trustees, who are also the Directors of the charity for the purpose of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity 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.

## **Human Rights Consortium**

### **Extent to which the audit was capable of detecting irregularities, including fraud**

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:

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the Trustees. In addition, our risk assessment procedures included: inquiring with the Trustees as to the charities policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the Trustees have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the charities regulatory and legal correspondence; and reading Board minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The charity is subject to laws and regulations that directly affect the financial statements charity and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, environmental law.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the Trustees and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

## Human Rights Consortium

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditors-responsibilities>. This description forms part of our auditor's report.

### **The purpose of our audit work and to whom we owe our responsibilities**

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Richard McClay FCA (Senior Statutory Auditor)**  
**For and on behalf of McCreery Turkington Stockman LTD**  
**1 Lanyon Quay**  
**BELFAST**  
**BT1 3LG**  
**Chartered Accountants**  
**Statutory Auditor**

  
MTS (Mar 27, 2025 12:49 GMT)

**26th March 2025**

## Human Rights Consortium

### Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 30 June 2024

|                                      |       | Unrestricted<br>Funds | Restricted<br>Funds | Total            | Total            |
|--------------------------------------|-------|-----------------------|---------------------|------------------|------------------|
|                                      |       | 2024                  | 2024                | 2024             | 2023             |
|                                      | Notes | £                     | £                   | £                | £                |
| <b>Income from:</b>                  |       |                       |                     |                  |                  |
| Charitable activities                | 2     | 146                   | 203,836             | 203,982          | 272,671          |
| <b>Total incoming resources</b>      |       | <u>146</u>            | <u>203,836</u>      | <u>203,982</u>   | <u>272,671</u>   |
| <b>Expenditure on:</b>               |       |                       |                     |                  |                  |
| Charitable activities                | 3     | -                     | (294,215)           | (294,215)        | (228,104)        |
| <b>Total resources expended</b>      |       | <u>-</u>              | <u>(294,215)</u>    | <u>(294,215)</u> | <u>(228,104)</u> |
| <b>Net income before transfers</b>   |       | <u>146</u>            | <u>(90,379)</u>     | <u>(90,233)</u>  | <u>44,567</u>    |
| <b>Net incoming resources</b>        |       | <u>146</u>            | <u>(90,379)</u>     | <u>(90,233)</u>  | <u>44,567</u>    |
| Fund balances brought forward        |       | 11,965                | 298,331             | 310,296          | 265,729          |
| <b>Fund balances carried forward</b> |       | <u>12,111</u>         | <u>207,952</u>      | <u>220,063</u>   | <u>310,296</u>   |

All of the above results are derived from continuing gains and losses recognised in the year are included above.

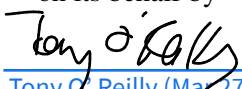
The notes on pages 11 to 19 form an integral part of these financial statements.

## Human Rights Consortium

### Balance sheet as at 30 June 2024

|   |           | 2024    |         | 2023    |         |
|---|-----------|---------|---------|---------|---------|
| Notes   | £         | £       | £       | £       | £       |
| <b>Fixed assets</b>                                   |           |         |         |         |         |
| Tangible assets                                       | 7         |         | 786     |         | 2,997   |
| Investments   | 8         |         | 1       |         | 1       |
|   |           |         | 787     |         | 2,998   |
| <b>Current assets</b>                                 |           |         |         |         |         |
| Debtors   | 9         | 50,128  |         | 19,908  |         |
| Cash at bank and in hand                              |           | 173,681 |         | 291,934 |         |
|   |           | 223,809 |         | 311,842 |         |
| <b>Creditors: amounts falling due within one year</b> | <b>10</b> | (4,533) |         | (4,544) |         |
| <b>Net current assets</b>                             |           |         | 219,276 |         | 307,298 |
| <b>Net assets</b>                                     |           |         | 220,063 |         | 310,296 |
| <b>Capital and reserves</b>                           |           |         |         |         |         |
| Restricted funds                                      | 11        |         | 207,952 |         | 298,331 |
| Unrestricted funds                                    | 11        |         | 12,111  |         | 11,965  |
| <b>Total funds</b>                                    |           |         | 220,063 |         | 310,296 |

The financial statements were approved by the Trustees on 26 March 2025 and signed and approved for issue on its behalf by

  
Tony O'Reilly (Mar 27, 2025 20:09 GMT)  
**Tony O'Reilly**  
 Trustee

  
Patrick Corrigan (Mar 27, 2025 14:34 GMT)  
**Patrick Corrigan**  
 Trustee

The notes on pages 11 to 19 form an integral part of these financial statements.

## **Human Rights Consortium**

### **Notes to the financial statements for the year ended 30 June 2024**

#### **1. Accounting policies**

##### **Company information**

Human Rights Consortium is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI611533. The registered office address and principal place of business is Community House, City Link Business Park, 6A Albert Street, Belfast, BT12 4HQ. The principal activity of the company continued to be campaigning to ensure a human rights based on a society which included a strong and inclusive Bill of Rights for Northern Ireland.

##### **1.1. Accounting convention**

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 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 published in October 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements are prepared on a going concern basis under the historical cost convention.

##### **1.2. Going concern**

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3. Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **1.4. Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is recognised once the income has been declared and notified to bank accounts.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2024

..... continued

#### 1.5. Resources expended

All expenditure is accounted for on an accruals basis.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

#### 1.6. Tangible fixed assets and depreciation

Tangible fixed assets are initially recorded at cost and subsequently stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

|                     |   |                            |
|---------------------|---|----------------------------|
| Fixtures & fittings | - | 25% Straight line          |
| Computer equipment  | - | Straight line over 3 years |

#### 1.7. Impairment of fixed assets

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated, and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in surplus or deficit unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease

#### 1.8. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.9. Cash at bank and in hand

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2024

..... continued

#### 1.10. Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2024

..... continued

#### **1.11. Provisions**

Provisions are recognised when the Company has a legal or constructive present obligation as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in profit and loss in the period it arises.

#### **1.12. Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

#### **1.13. Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.14 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2024

..... continued

|   | Unrestricted<br>2024<br>£ | Restricted<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---|---------------------------|-------------------------|--------------------|--------------------|
| <b>2. Income from charitable activities</b> |                           |                         |                    |                    |
| Just Giving                                 | 146                       | -                       | 146                | 72                 |
| CFNI (Human Rights Fund)                    | -                         | 84,500                  | 84,500             | 111,000            |
| LEF/ Beyond Brexit                          | -                         | 38,037                  | 38,037             | 74,274             |
| LEF/ Civil Society Alliance Fund            | -                         | 49,250                  | 49,250             | 77,000             |
| NI Human Rights Commission                  | -                         | 5,000                   | 5,000              | 2,500              |
| Equality Commission                         | -                         | 2,000                   | 2,000              | 2,000              |
| ABC Trust                                   | -                         | 25,000                  | 25,000             | -                  |
| Other income                                | -                         | 49                      | 49                 | -                  |
| Allen & Overy                               | -                         | -                       | -                  | 5,000              |
| Ulster University                           | -                         | -                       | -                  | 825                |
|   | 146                       | 203,836                 | 203,982            | 272,671            |

|  | Unrestricted<br>2024<br>£ | Restricted<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--|---------------------------|-------------------------|--------------------|--------------------|
|--|---------------------------|-------------------------|--------------------|--------------------|

### 3. Support costs

|                             |   |         |         |         |
|-----------------------------|---|---------|---------|---------|
| Wages and salaries          | - | 215,999 | 215,999 | 200,229 |
| Service charges             | - | 9,231   | 9,231   | -       |
| Insurance                   | - | 1,559   | 1,559   | 1,406   |
| Postage and stationary      | - | 293     | 293     | 238     |
| Telephone                   | - | 1,203   | 1,203   | 942     |
| Computer costs              | - | 7,548   | 7,548   | 3,959   |
| Campaign costs              | - | 5,383   | 5,383   | 2,597   |
| Legal and professional fees | - | 1,773   | 1,773   | 1,965   |
| Audit fee                   | - | 2,520   | 2,520   | 2,520   |
| Bank charges                | - | 178     | 178     | 221     |
| Conference contribution     | - | 43,000  | 43,000  | 8,500   |
| General expenses            | - | 3,317   | 3,317   | 665     |
| Human Rights Festival       | - | -       | -       | 2,500   |
| Depreciation charge         | - | 2,211   | 2,211   | 2,362   |
|                             | - | 294,215 | 294,215 | 228,104 |

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2024

..... continued

#### 4. Employees

|   | Year<br>ended<br>2024 | Year<br>ended<br>2023 |
|---|-----------------------|-----------------------|
| <b>Number of employees</b>  |                       |                       |
| The average monthly numbers of employees<br>(including the Directors) during the year were: |                       |                       |
| Support staff   | 5                     | 5                     |
|   | <u>5</u>              | <u>5</u>              |
| <b>Employment costs</b>   | <b>2024</b>           | <b>2023</b>           |
|   | <b>£</b>              | <b>£</b>              |
| Wages, salaries and recruitment costs   | 188,582               | 172,271               |
| Social security costs   | 12,850                | 13,077                |
| Other pension costs   | 14,567                | 14,881                |
|   | <u>215,999</u>        | <u>200,229</u>        |

There were no employees earning over £60,000 in the two years ended 30 June 2024.

#### 5. Taxation

No liability to UK corporation tax arises on ordinary activities for the year. The company is a registered charity .

#### 6. Trustees' remuneration and expenses

During the Year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the Year ended 30 June 2024, travel expenses totalling £NIL were reimbursed by Trustees (2023 - £NIL).

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2024

..... continued

| 7. Tangible fixed assets | Computers<br>£      | Fixtures,<br>fittings and<br>equipment<br>£ | Total<br>£          |
|--------------------------|---------------------|---|---------------------|
| <b>Cost</b>              |                     |   |                     |
| At 1 July 2023           | 14,696              | 616   | 15,312              |
| At 30 June 2024          | <u>14,696</u>       | <u>616</u>                                  | <u>15,312</u>       |
| <b>Depreciation</b>      |                     |   |                     |
| At 1 July 2023           | 11,699              | 616   | 12,315              |
| Charge for the year      | 2,211               | -   | 2,211               |
| At 30 June 2024          | <u>13,910</u>       | <u>616</u>                                  | <u>14,526</u>       |
| <b>Net book values</b>   |                     |   |                     |
| At 30 June 2024          | <u>786</u>          | <u>-</u>                                    | <u>786</u>          |
| At 30 June 2023          | <u><u>2,997</u></u> | <u><u>-</u></u>                             | <u><u>2,997</u></u> |

| 8. Fixed asset investments | Other<br>unlisted<br>investments<br>£ | Total<br>£      |
|----------------------------|---------------------------------------|-----------------|
| <b>Cost</b>                |                                       |                 |
| At 1 July 2023             |                                       |                 |
| At 30 June 2024            | <u>1</u>                              | <u>1</u>        |
| <b>Net book values</b>     |                                       |                 |
| At 30 June 2024            | <u>1</u>                              | <u>1</u>        |
| At 30 June 2023            | <u><u>1</u></u>                       | <u><u>1</u></u> |

| 9. Debtors                     | 2024<br>£     | 2023<br>£     |
|--------------------------------|---------------|---------------|
| Prepayments and accrued income | <u>50,128</u> | <u>19,908</u> |

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2024

..... continued

| 10. Creditors: amounts falling due within one year | 2024<br>£ | 2023<br>£ |
|--|-----------|-----------|
| Loans  | 1         | 1         |
| Accruals and deferred income                       | 4,532     | 4,543     |
|  | 4,533     | 4,544     |

| 11. Statement of funds                | General<br>reserve<br>account<br>£ | Restricted<br>reserve<br>account<br>£ | HRP<br>reserve<br>account<br>£ | Total<br>£ |
|---------------------------------------|------------------------------------|---------------------------------------|--------------------------------|------------|
| <b>Total reserves at 1 July 2023</b>  | 11,965                             | 283,993                               | 14,338                         | 310,296    |
| Total income for the year             | 146                                | 203,836                               | -                              | 203,982    |
| Total expenditure for the year        | -                                  | (294,215)                             | -                              | (294,215)  |
| <b>Total reserves at 30 June 2024</b> | 12,111                             | 193,614                               | 14,338                         | 220,063    |

The general reserve represents the free funds of the charity which are not designated for particular purposes.

The restricted reserve funds represent the funds held by the charity that have restrictions on use.

| 12. Analysis of net assets between funds             | General<br>reserve<br>fund<br>£ | Restricted<br>reserve<br>fund<br>£ | Total<br>£ |
|--|---------------------------------|------------------------------------|------------|
| <b>Fund Balances at 30 June 2024 represented by:</b> |                                 |                                    |            |
| Tangible fixed assets and investments                | -                               | 787                                | 787        |
| Current assets                                       | 12,111                          | 211,698                            | 223,809    |
| Current liabilities                                  | -                               | (4,533)                            | (4,533)    |
| <b>Total net assets</b>                              | 12,111                          | 207,952                            | 220,063    |

The general reserve represents the free funds of the charity which are not designated for particular purposes.

The restricted reserve funds represent the funds held by the charity that have restrictions on use.

## **Human Rights Consortium**

### **Notes to the financial statements for the year ended 30 June 2024**

..... continued

#### **13. Pension commitments**

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers.

#### **14. Related party transactions**

One of the Trustees is also the Trustee in Human Rights Partnership Limited (HRP). Included in Other Creditors is the amount of £1 owed to HRP (2023:£1)

**Human Rights Consortium**

Northern Ireland - Charity number 101538

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# Accounts

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**Registration number NI611533**

**Human Rights Consortium  
Company limited by guarantee**

**Annual' report and financial statements**

**for the year ended 30 June 2023**

# Human Rights Consortium

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**Human Rights Consortium**  
**Trustees' Report**  
**for the year ended 30 June 2023**

The Trustees present their report with the audited financial statements for the year ended 30 June 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 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 published in October 2019.

**Reference and Administrative Information**

Charity Name: Human Rights Consortium

Charity Registration number: NIC00103

Company Registration number: NI 611533

Registered Office: Community House,6a Albert Street, Belfast, Northern Ireland, BT12 4HQ

Business Address: Community House,6a Albert Street, Belfast, Northern Ireland, BT12 4HQ

**Trustees**

Tony O'Reilly (Chair)

Elizabeth Nelson

Fiona McCausland

Brian Gormally (resigned 15th June 2023)

Patrick Corrigan

Patricia Kelly

Thomas Mahaffy

Nuala Toman

**Secretary**

Kevin Hanratty

**Auditors**

McCreery Turkington Stockman LTD,1 Lanyon Quay, Belfast, BT1 3LG

**Bankers**

Ulster Bank Ltd, 11-16 Donegal Square East , Belfast, BT1 2AA

**Human Rights Consortium**  
**Trustees' Report**  
**for the year ended 30 June 2023**

**Objectives and activities**

**a. Policies and objectives**

The principal object of the charity is to advance its objective of protecting and promoting human rights within Northern Ireland, to advance education and raise public awareness about human rights and the process for creating a Bill of Rights for Northern Ireland.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit

**b. Main activities undertaken to further the charity's purposes for the public benefit**

In setting objective and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit. The charity is an alliance of groups campaigning to ensure a human rights based on society which includes a strong and inclusive Bill of Rights for Northern Ireland.

**Achievements and performance**

**a. Main achievements of the charity**

Grant income from the Human Rights Fund will help support core staff and administrative costs until March 2025. New Grant support from the Legal Education Fund will ensure Brexit related work and related activities continue until September 2024.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The trustees recommend that any deficit for the year be deducted from the fund to which it relates.

**Structure, governance and management**

**a. Constitution**

Human Rights Consortium is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 05/03/2012, and is a registered charity, number NIC00103

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Organisational structure and decision-making policies**

The charity has a nine member board, elected directly from the membership to oversee the Strategic Direction of the charity, and to provide support to the Executive Director who manages the charity at an operational level. The Chairperson is appointed by the board and leads the work of the trustees in ensuring strategic oversight on behalf of members.

**d. Policies adopted for the induction and training of Trustees**

This policy is under review at present following the recent Governance Review.

## **Human Rights Consortium**

### **Trustees' Report for the year ended 30 June 2023**

#### **e. Pay policy for key management personnel**

All Consortium staff positions are linked to current NJC pay scales. NJC pay scales are local government pay scales which result from negotiations between the employer and trade union sides of the National Joint Council. The scales include NJC pay points 6 to 49.

#### **f. Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

#### **Plans for future periods**

The Consortium continues to attempt to secure additional funds to support other staff, administrative and programme objectives.

#### **Funds held as custodian**

No funds are held as custodian on behalf of others.

## Human Rights Consortium

### Trustees' Report for the year ended 30 June 2023

#### Statement of Trustees' Responsibilities

The trustees (who are also directors for the purposes of company law) 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 trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 company 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.

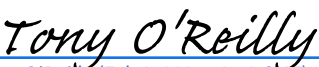
#### Auditors

The auditors are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- 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.

This report was approved by the Board on 27th January 2024 and signed on its behalf by

  
Tony O'Reilly (Feb 8, 2024 12:42 GMT)

  
Patrick Corrigan (Feb 8, 2024 14:28 GMT)

Tony O'Reilly  
Trustee

Patrick Corrigan  
Trustee

## **Human Rights Consortium**

### **Independent auditors' report to the members of Human Rights Consortium**

#### **Opinion**

We have audited the financial statements of Human Rights Consortium for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including 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 30 June 2023 and of its incoming resources and application of resources, 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 charity 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 trustees' 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.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Company will continue in operation. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the accounts and our auditors report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

## **Human Rights Consortium**

### **Independent auditors' report to the members of Human Rights Consortium continued**

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

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:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' Responsibilities, the trustees, who are also the Directors of the charity for the purpose of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity 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.

## **Human Rights Consortium**

### **Extent to which the audit was capable of detecting irregularities, including fraud**

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:

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the Trustees. In addition, our risk assessment procedures included: inquiring with the Trustees as to the charities policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the Trustees have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the charities regulatory and legal correspondence; and reading Board minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The charity is subject to laws and regulations that directly affect the financial statements charity and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, environmental law.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the Trustees and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

## Human Rights Consortium

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditors-responsibilities>. This description forms part of our auditor's report.

### **The purpose of our audit work and to whom we owe our responsibilities**

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
Richard McClay (Feb 8, 2024 12:28 GMT)

**Richard McClay FCA (Senior Statutory Auditor)**  
**For and on behalf of McCreery Turkington Stockman LTD**  
**1 Lanyon Quay**  
**BELFAST**  
**BT1 3LG**

**Chartered Accountants**

**27th January 2024**

## Human Rights Consortium

### Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 30 June 2023

|                                      |              | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2023 | Total<br>2022 |
|--------------------------------------|--------------|-----------------------|---------------------|---------------|---------------|
| <b>Income from:</b>                  | <b>Notes</b> | <b>£</b>              | <b>£</b>            | <b>£</b>      | <b>£</b>      |
| Charitable activities                | 2            | 72                    | 272,599             | 272,671       | 270,963       |
| <b>Total incoming resources</b>      |              | 72                    | 272,599             | 272,671       | 270,963       |
| <b>Expenditure on:</b>               |              |                       |                     |               |               |
| Charitable activities                | 3            | -                     | (228,104)           | (228,104)     | (161,507)     |
| <b>Total resources expended</b>      |              | -                     | (228,104)           | (228,104)     | (161,507)     |
| <b>Net income before transfers</b>   |              | 72                    | 44,495              | 44,567        | 109,456       |
| <b>Net incoming resources</b>        |              | 72                    | 44,495              | 44,567        | 109,456       |
| Fund balances brought forward        |              | 11,893                | 253,836             | 265,729       | 156,273       |
| <b>Fund balances carried forward</b> |              | 11,965                | 298,331             | 310,296       | 265,729       |

All of the above results are derived from continuing gains and losses recognised in the year are included above.

The notes on pages 11 to 19 form an integral part of these financial statements.

## Human Rights Consortium

### Balance sheet as at 30 June 2023

|   |    | 2023    |         | 2022    |         |
|---|----|---------|---------|---------|---------|
| Notes   | £  | £       | £       | £       | £       |
| <b>Fixed assets</b>                                   |    |         |         |         |         |
| Tangible assets                                       | 7  |         | 2,997   |         | 5,359   |
| Investments   | 8  |         | 1       |         | 1       |
|   |    |         | 2,998   |         | 5,360   |
| <b>Current assets</b>                                 |    |         |         |         |         |
| Debtors   | 9  | 19,908  |         | 55,936  |         |
| Cash at bank and in hand                              |    | 291,934 |         | 209,162 |         |
|   |    | 311,842 |         | 265,098 |         |
| <b>Creditors: amounts falling due within one year</b> | 10 | (4,544) |         | (4,729) |         |
| <b>Net current assets</b>                             |    |         | 307,298 |         | 260,369 |
| <b>Net assets</b>                                     |    |         | 310,296 |         | 265,729 |
| <b>Capital and reserves</b>                           |    |         |         |         |         |
| Restricted funds                                      | 11 |         | 298,331 |         | 253,836 |
| Unrestricted funds                                    | 11 |         | 11,965  |         | 11,893  |
| <b>Total funds</b>                                    |    |         | 310,296 |         | 265,729 |

The financial statements were approved by the Trustees on 27 January 2024 and signed and approved for issue on its behalf by

Tony O'Reilly  
Tony O'Reilly (Feb 8, 2024 12:42 GMT)

**Tony O'Reilly**  
**Trustee**

Patrick Corrigan  
Patrick Corrigan (Feb 8, 2024 14:28 GMT)

**Patrick Corrigan**  
**Trustee**

**The notes on pages 11 to 19 form an integral part of these financial statements.**

## **Human Rights Consortium**

### **Notes to the financial statements for the year ended 30 June 2023**

#### **1. Accounting policies**

##### **Company information**

Human Rights Consortium is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI611533. The registered office address and principal place of business is Community House, City Link Business Park, 6A Albert Street, Belfast, BT12 4HQ. The principal activity of the company continued to be campaigning to ensure a human rights based on a society which included a strong and inclusive Bill of Rights for Northern Ireland.

##### **1.1. Accounting convention**

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 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 published in October 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

##### **1.2. Going concern**

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3. Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **1.4. Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is recognised once the income has been declared and notified to bank accounts.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

#### 1.5. Resources expended

All expenditure is accounted for on an accruals basis.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

#### 1.6. Tangible fixed assets and depreciation

Tangible fixed assets are initially recorded at cost and subsequently stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

|                     |   |                            |
|---------------------|---|----------------------------|
| Fixtures & fittings | - | 25% Straight line          |
| Computer equipment  | - | Straight line over 3 years |

#### 1.7. Impairment of fixed assets

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated, and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in surplus or deficit unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease

#### 1.8. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.9. Cash at bank and in hand

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

#### 1.10. Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

#### 1.11. Provisions

Provisions are recognised when the Company has a legal or constructive present obligation as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in profit and loss in the period it arises.

#### 1.12. Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

#### 1.13. Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.14 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

|   | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---|---------------------------|-------------------------|--------------------|--------------------|
| <b>2. Income from charitable activities</b> |                           |                         |                    |                    |
| Just Giving                                 | 72                        | -                       | 72                 | 157                |
| CFNI (Human Rights Fund)                    | -                         | 111,000                 | 111,000            | 109,075            |
| LEF/ Beyond Brexit                          | -                         | 74,274                  | 74,274             | 36,936             |
| LEF/ Civil Society Alliance Fund            | -                         | 77,000                  | 77,000             | 116,000            |
| NI Human Rights Commission                  | -                         | 2,500                   | 2,500              | 5,000              |
| Equality Commission                         | -                         | 2,000                   | 2,000              | 2,000              |
| DFC Equipment                               | -                         | -                       | -                  | 1,675              |
| Other income                                | -                         | -                       | -                  | 120                |
| Allen & Overy                               | -                         | 5,000                   | 5,000              | -                  |
| Ulster University                           | -                         | 825                     | 825                | -                  |
|   | 72                        | 272,599                 | 272,671            | 270,963            |

|  | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--|---------------------------|-------------------------|--------------------|--------------------|
|--|---------------------------|-------------------------|--------------------|--------------------|

### 3. Support costs

|                             |   |         |         |         |
|-----------------------------|---|---------|---------|---------|
| Wages and salaries          | - | 200,229 | 200,229 | 145,212 |
| Insurance                   | - | 1,406   | 1,406   | 1,261   |
| Postage and stationary      | - | 238     | 238     | 388     |
| Telephone                   | - | 942     | 942     | 971     |
| Computer costs              | - | 3,959   | 3,959   | 3,593   |
| Campaign costs              | - | 2,597   | 2,597   | 978     |
| Legal and professional fees | - | 1,965   | 1,965   | 2,263   |
| Audit fee                   | - | 2,520   | 2,520   | 2,520   |
| Bank charges                | - | 221     | 221     | 194     |
| Conference contribution     | - | 8,500   | 8,500   | -       |
| General expenses            | - | 665     | 665     | 1,250   |
| Human Rights Festival       | - | 2,500   | 2,500   | 798     |
| Depreciation charge         | - | 2,362   | 2,362   | 2,079   |
|                             | - | 228,104 | 228,104 | 161,507 |

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

#### 4. Employees

|   | Year<br>ended<br>2023 | Year<br>ended<br>2022 |
|---|-----------------------|-----------------------|
| <b>Number of employees</b>  |                       |                       |
| The average monthly numbers of employees<br>(including the Directors) during the year were: |                       |                       |
| Support staff   | <u>5</u>              | <u>6</u>              |
| <b>Employment costs</b>   | <b>2023</b>           | <b>2022</b>           |
|   | <b>£</b>              | <b>£</b>              |
| Wages & salaries  | 172,271               | 129,901               |
| Social security costs   | 13,077                | 5,883                 |
| Other pension costs   | 14,881                | 9,428                 |
|   | <u>200,229</u>        | <u>145,212</u>        |

There were no employees earning over £60,000 in the two years ended 30 June 2023.

#### 5. Taxation

No liability to UK corporation tax arises on ordinary activities for the year. The company is a registered charity .

#### 6. Trustees' remuneration and expenses

During the Year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the Year ended 30 June 2023, travel expenses totalling £NIL were reimbursed by Trustees (2022 - £NIL).

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

| 7. Tangible fixed assets | Computers<br>£      | Fixtures,<br>fittings and<br>equipment<br>£ | Total<br>£          |
|--------------------------|---------------------|---|---------------------|
| <b>Cost</b>              |                     |   |                     |
| At 1 July 2022           | 14,696              | 616   | 15,312              |
| At 30 June 2023          | <u>14,696</u>       | <u>616</u>                                  | <u>15,312</u>       |
| <b>Depreciation</b>      |                     |   |                     |
| At 1 July 2022           | 9,337               | 616   | 9,953               |
| Charge for the year      | 2,362               | -   | 2,362               |
| At 30 June 2023          | <u>11,699</u>       | <u>616</u>                                  | <u>12,315</u>       |
| <b>Net book values</b>   |                     |   |                     |
| At 30 June 2023          | <u>2,997</u>        | -   | <u>2,997</u>        |
| At 30 June 2022          | <u><u>5,359</u></u> | <u><u>-</u></u>                             | <u><u>5,359</u></u> |

| 8. Fixed asset investments | Other<br>unlisted<br>investments<br>£ | Total<br>£      |
|----------------------------|---------------------------------------|-----------------|
| <b>Cost</b>                |                                       |                 |
| At 1 July 2022             |                                       |                 |
| At 30 June 2023            | <u>1</u>                              | <u>1</u>        |
| <b>Net book values</b>     |                                       |                 |
| At 30 June 2023            | <u>1</u>                              | <u>1</u>        |
| At 30 June 2022            | <u><u>1</u></u>                       | <u><u>1</u></u> |

| 9. Debtors                     | 2023<br>£     | 2022<br>£     |
|--------------------------------|---------------|---------------|
| Prepayments and accrued income | <u>19,908</u> | <u>55,936</u> |

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

| 10. Creditors: amounts falling due within one year | 2023<br>£ | 2022<br>£ |
|--|-----------|-----------|
| Creditors  | -         | 145       |
| Loans  | 1         | 1         |
| Accruals and deferred income                       | 4,543     | 4,583     |
|  | 4,544     | 4,729     |
|  | 4,544     | 4,729     |

| 11. Statement of funds                | General<br>reserve<br>account<br>£ | Restricted<br>reserve<br>account<br>£ | HRP<br>reserve<br>account<br>£ | Total<br>£ |
|---------------------------------------|------------------------------------|---------------------------------------|--------------------------------|------------|
| <b>Total reserves at 1 July 2022</b>  | 11,893                             | 239,498                               | 14,338                         | 265,729    |
| Total income for the year             | 72                                 | 272,599                               | -                              | 272,671    |
| Total expenditure for the year        | -                                  | (228,104)                             | -                              | (228,104)  |
| <b>Total reserves at 30 June 2023</b> | 11,965                             | 283,993                               | 14,338                         | 310,296    |
|                                       | 11,965                             | 283,993                               | 14,338                         | 310,296    |

The general reserve represents the free funds of the charity which are not designated for particular purposes.

The restricted reserve funds represent the funds held by the charity that have restrictions on use.

| 12. Analysis of net assets between funds             | General<br>reserve<br>fund<br>£ | Restricted<br>reserve<br>fund<br>£ | Total<br>£ |
|--|---------------------------------|------------------------------------|------------|
| <b>Fund Balances at 30 June 2023 represented by:</b> |                                 |                                    |            |
| Tangible fixed assets and investments                | -                               | 2,998                              | 2,998      |
| Current assets                                       | 11,965                          | 299,877                            | 311,842    |
| Current liabilities                                  | -                               | (4,544)                            | (4,544)    |
| <b>Total net assets</b>                              | 11,965                          | 298,331                            | 310,296    |
|  | 11,965                          | 298,331                            | 310,296    |

The general reserve represents the free funds of the charity which are not designated for particular purposes.

The restricted reserve funds represent the funds held by the charity that have restrictions on use.

## **Human Rights Consortium**

### **Notes to the financial statements for the year ended 30 June 2023**

..... continued

#### **13. Pension commitments**

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers.

#### **14. Related party transactions**

One of the Trustees is also the Trustee in Human Rights Partnership Limited (HRP). Included in Other Creditors is the amount of £1 owed to HRP (2022:£1)












# HRC 2023 final accounts


Final Audit Report

2024-02-08

|                 |  |
|-----------------|--|
| Created:        | 2024-02-08                                   |
| By:             | Craig Turkington (info@mtsaccountants.com)   |
| Status:         | Signed                                       |
| Transaction ID: | CBJCHBCAABAAmnuTzQ-0prH24N0qxCO0Nooq8HnShjYa |

## "HRC 2023 final accounts" History

-  Document created by Craig Turkington (info@mtsaccountants.com)  
2024-02-08 - 12:00:35 PM GMT
-  Document emailed to Richard McClay (richard@mtsaccountants.com) for signature  
2024-02-08 - 12:03:07 PM GMT
-  Email viewed by Richard McClay (richard@mtsaccountants.com)  
2024-02-08 - 12:28:14 PM GMT
-  Document e-signed by Richard McClay (richard@mtsaccountants.com)  
Signature Date: 2024-02-08 - 12:28:49 PM GMT - Time Source: server
-  Document emailed to tony@nwdisabilityforum.org for signature  
2024-02-08 - 12:28:50 PM GMT
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2024-02-08 - 12:39:15 PM GMT
-  Signer tony@nwdisabilityforum.org entered name at signing as Tony O'Reilly  
2024-02-08 - 12:42:30 PM GMT
-  Document e-signed by Tony O'Reilly (tony@nwdisabilityforum.org)  
Signature Date: 2024-02-08 - 12:42:32 PM GMT - Time Source: server
-  Document emailed to patrick.corrigan@amnesty.org.uk for signature  
2024-02-08 - 12:42:34 PM GMT
-  Email viewed by patrick.corrigan@amnesty.org.uk  
2024-02-08 - 1:40:02 PM GMT
-  Signer patrick.corrigan@amnesty.org.uk entered name at signing as Patrick Corrigan  
2024-02-08 - 2:28:56 PM GMT

 Document e-signed by Patrick Corrigan (patrick.corrigan@amnesty.org.uk)

Signature Date: 2024-02-08 - 2:28:58 PM GMT - Time Source: server

 Agreement completed.

2024-02-08 - 2:28:58 PM GMT

**Human Rights Consortium**

Northern Ireland - Charity number 101538

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# Annual report

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**Registration number NI611533**

**Human Rights Consortium  
Company limited by guarantee**

**Annual' report and financial statements**

**for the year ended 30 June 2023**

# Human Rights Consortium

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**Human Rights Consortium**  
**Trustees' Report**  
**for the year ended 30 June 2023**

The Trustees present their report with the audited financial statements for the year ended 30 June 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 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 published in October 2019.

**Reference and Administrative Information**

Charity Name: Human Rights Consortium

Charity Registration number: NIC00103

Company Registration number: NI 611533

Registered Office: Community House,6a Albert Street, Belfast, Northern Ireland, BT12 4HQ

Business Address: Community House,6a Albert Street, Belfast, Northern Ireland, BT12 4HQ

**Trustees**

Tony O'Reilly (Chair)

Elizabeth Nelson

Fiona McCausland

Brian Gormally (resigned 15th June 2023)

Patrick Corrigan

Patricia Kelly

Thomas Mahaffy

Nuala Toman

**Secretary**

Kevin Hanratty

**Auditors**

McCreery Turkington Stockman LTD,1 Lanyon Quay, Belfast, BT1 3LG

**Bankers**

Ulster Bank Ltd, 11-16 Donegal Square East , Belfast, BT1 2AA

**Human Rights Consortium**  
**Trustees' Report**  
**for the year ended 30 June 2023**

**Objectives and activities**

**a. Policies and objectives**

The principal object of the charity is to advance its objective of protecting and promoting human rights within Northern Ireland, to advance education and raise public awareness about human rights and the process for creating a Bill of Rights for Northern Ireland.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit

**b. Main activities undertaken to further the charity's purposes for the public benefit**

In setting objective and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit. The charity is an alliance of groups campaigning to ensure a human rights based on society which includes a strong and inclusive Bill of Rights for Northern Ireland.

**Achievements and performance**

**a. Main achievements of the charity**

Grant income from the Human Rights Fund will help support core staff and administrative costs until March 2025. New Grant support from the Legal Education Fund will ensure Brexit related work and related activities continue until September 2024.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The trustees recommend that any deficit for the year be deducted from the fund to which it relates.

**Structure, governance and management**

**a. Constitution**

Human Rights Consortium is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 05/03/2012, and is a registered charity, number NIC00103

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Organisational structure and decision-making policies**

The charity has a nine member board, elected directly from the membership to oversee the Strategic Direction of the charity, and to provide support to the Executive Director who manages the charity at an operational level. The Chairperson is appointed by the board and leads the work of the trustees in ensuring strategic oversight on behalf of members.

**d. Policies adopted for the induction and training of Trustees**

This policy is under review at present following the recent Governance Review.

## **Human Rights Consortium**

### **Trustees' Report for the year ended 30 June 2023**

#### **e. Pay policy for key management personnel**

All Consortium staff positions are linked to current NJC pay scales. NJC pay scales are local government pay scales which result from negotiations between the employer and trade union sides of the National Joint Council. The scales include NJC pay points 6 to 49.

#### **f. Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

#### **Plans for future periods**

The Consortium continues to attempt to secure additional funds to support other staff, administrative and programme objectives.

#### **Funds held as custodian**

No funds are held as custodian on behalf of others.

## Human Rights Consortium

### Trustees' Report for the year ended 30 June 2023

#### Statement of Trustees' Responsibilities

The trustees (who are also directors for the purposes of company law) 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 trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 company 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.

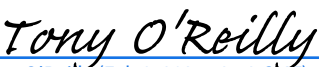
#### Auditors

The auditors are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- 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.

This report was approved by the Board on 27th January 2024 and signed on its behalf by

  
Tony O'Reilly (Feb 8, 2024 12:42 GMT)

  
Patrick Corrigan (Feb 8, 2024 14:28 GMT)

Tony O'Reilly  
Trustee

Patrick Corrigan  
Trustee

## **Human Rights Consortium**

### **Independent auditors' report to the members of Human Rights Consortium**

#### **Opinion**

We have audited the financial statements of Human Rights Consortium for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including 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 30 June 2023 and of its incoming resources and application of resources, 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 charity 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 trustees' 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.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Company will continue in operation. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the accounts and our auditors report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

## **Human Rights Consortium**

### **Independent auditors' report to the members of Human Rights Consortium continued**

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

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:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' Responsibilities, the trustees, who are also the Directors of the charity for the purpose of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity 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.

## **Human Rights Consortium**

### **Extent to which the audit was capable of detecting irregularities, including fraud**

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:

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the Trustees. In addition, our risk assessment procedures included: inquiring with the Trustees as to the charities policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the Trustees have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the charities regulatory and legal correspondence; and reading Board minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The charity is subject to laws and regulations that directly affect the financial statements charity and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, environmental law.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the Trustees and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

## Human Rights Consortium

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditors-responsibilities>. This description forms part of our auditor's report.

### **The purpose of our audit work and to whom we owe our responsibilities**

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
Richard McClay (Feb 8, 2024 12:28 GMT)

**Richard McClay FCA (Senior Statutory Auditor)**  
**For and on behalf of McCreery Turkington Stockman LTD**  
**1 Lanyon Quay**  
**BELFAST**  
**BT1 3LG**

**Chartered Accountants**

**27th January 2024**

## Human Rights Consortium

### Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 30 June 2023

|                                      |       | Unrestricted<br>Funds | Restricted<br>Funds | Total            | Total            |
|--------------------------------------|-------|-----------------------|---------------------|------------------|------------------|
|                                      |       | 2023                  | 2023                | 2023             | 2022             |
|                                      | Notes | £                     | £                   | £                | £                |
| <b>Income from:</b>                  |       |                       |                     |                  |                  |
| Charitable activities                | 2     | 72                    | 272,599             | 272,671          | 270,963          |
| <b>Total incoming resources</b>      |       | <u>72</u>             | <u>272,599</u>      | <u>272,671</u>   | <u>270,963</u>   |
| <b>Expenditure on:</b>               |       |                       |                     |                  |                  |
| Charitable activities                | 3     | -                     | (228,104)           | (228,104)        | (161,507)        |
| <b>Total resources expended</b>      |       | <u>-</u>              | <u>(228,104)</u>    | <u>(228,104)</u> | <u>(161,507)</u> |
| <b>Net income before transfers</b>   |       | <u>72</u>             | <u>44,495</u>       | <u>44,567</u>    | <u>109,456</u>   |
| <b>Net incoming resources</b>        |       | <u>72</u>             | <u>44,495</u>       | <u>44,567</u>    | <u>109,456</u>   |
| Fund balances brought forward        |       | 11,893                | 253,836             | 265,729          | 156,273          |
| <b>Fund balances carried forward</b> |       | <u>11,965</u>         | <u>298,331</u>      | <u>310,296</u>   | <u>265,729</u>   |

All of the above results are derived from continuing gains and losses recognised in the year are included above.

The notes on pages 11 to 19 form an integral part of these financial statements.

## Human Rights Consortium

### Balance sheet as at 30 June 2023

|   | Notes | 2023           |                | 2022           |                |
|---|-------|----------------|----------------|----------------|----------------|
|   |       | £              | £              | £              | £              |
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Tangible assets                                       | 7     |                | 2,997          |                | 5,359          |
| Investments   | 8     |                | 1              |                | 1              |
|   |       |                | <u>2,998</u>   |                | <u>5,360</u>   |
| <b>Current assets</b>                                 |       |                |                |                |                |
| Debtors   | 9     | 19,908         |                | 55,936         |                |
| Cash at bank and in hand                              |       | 291,934        |                | 209,162        |                |
|   |       | <u>311,842</u> |                | <u>265,098</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 10    | (4,544)        |                | (4,729)        |                |
| <b>Net current assets</b>                             |       |                | <u>307,298</u> |                | <u>260,369</u> |
| <b>Net assets</b>                                     |       |                | <u>310,296</u> |                | <u>265,729</u> |
| <b>Capital and reserves</b>                           |       |                |                |                |                |
| Restricted funds                                      | 11    |                | 298,331        |                | 253,836        |
| Unrestricted funds                                    | 11    |                | 11,965         |                | 11,893         |
| <b>Total funds</b>                                    |       |                | <u>310,296</u> |                | <u>265,729</u> |

The financial statements were approved by the Trustees on 27 January 2024 and signed and approved for issue on its behalf by

Tony O'Reilly  
Tony O'Reilly (Feb 8, 2024 12:42 GMT)

**Tony O'Reilly**  
Trustee

Patrick Corrigan  
Patrick Corrigan (Feb 8, 2024 14:28 GMT)

**Patrick Corrigan**  
Trustee

The notes on pages 11 to 19 form an integral part of these financial statements.

## **Human Rights Consortium**

### **Notes to the financial statements for the year ended 30 June 2023**

#### **1. Accounting policies**

##### **Company information**

Human Rights Consortium is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI611533. The registered office address and principal place of business is Community House, City Link Business Park, 6A Albert Street, Belfast, BT12 4HQ. The principal activity of the company continued to be campaigning to ensure a human rights based on a society which included a strong and inclusive Bill of Rights for Northern Ireland.

##### **1.1. Accounting convention**

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 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 published in October 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

##### **1.2. Going concern**

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3. Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **1.4. Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is recognised once the income has been declared and notified to bank accounts.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

#### 1.5. Resources expended

All expenditure is accounted for on an accruals basis.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

#### 1.6. Tangible fixed assets and depreciation

Tangible fixed assets are initially recorded at cost and subsequently stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

|                     |   |                            |
|---------------------|---|----------------------------|
| Fixtures & fittings | - | 25% Straight line          |
| Computer equipment  | - | Straight line over 3 years |

#### 1.7. Impairment of fixed assets

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated, and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in surplus or deficit unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease

#### 1.8. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.9. Cash at bank and in hand

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

#### 1.10. Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

#### **1.11. Provisions**

Provisions are recognised when the Company has a legal or constructive present obligation as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in profit and loss in the period it arises.

#### **1.12. Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

#### **1.13. Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.14 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

|   | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---|---------------------------|-------------------------|--------------------|--------------------|
| <b>2. Income from charitable activities</b> |                           |                         |                    |                    |
| Just Giving                                 | 72                        | -                       | 72                 | 157                |
| CFNI (Human Rights Fund)                    | -                         | 111,000                 | 111,000            | 109,075            |
| LEF/ Beyond Brexit                          | -                         | 74,274                  | 74,274             | 36,936             |
| LEF/ Civil Society Alliance Fund            | -                         | 77,000                  | 77,000             | 116,000            |
| NI Human Rights Commission                  | -                         | 2,500                   | 2,500              | 5,000              |
| Equality Commission                         | -                         | 2,000                   | 2,000              | 2,000              |
| DFC Equipment                               | -                         | -                       | -                  | 1,675              |
| Other income                                | -                         | -                       | -                  | 120                |
| Allen & Overy                               | -                         | 5,000                   | 5,000              | -                  |
| Ulster University                           | -                         | 825                     | 825                | -                  |
|   | 72                        | 272,599                 | 272,671            | 270,963            |
|   | 72                        | 272,599                 | 272,671            | 270,963            |

|  | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--|---------------------------|-------------------------|--------------------|--------------------|
|--|---------------------------|-------------------------|--------------------|--------------------|

### 3. Support costs

|                             |   |         |         |         |
|-----------------------------|---|---------|---------|---------|
| Wages and salaries          | - | 200,229 | 200,229 | 145,212 |
| Insurance                   | - | 1,406   | 1,406   | 1,261   |
| Postage and stationary      | - | 238     | 238     | 388     |
| Telephone                   | - | 942     | 942     | 971     |
| Computer costs              | - | 3,959   | 3,959   | 3,593   |
| Campaign costs              | - | 2,597   | 2,597   | 978     |
| Legal and professional fees | - | 1,965   | 1,965   | 2,263   |
| Audit fee                   | - | 2,520   | 2,520   | 2,520   |
| Bank charges                | - | 221     | 221     | 194     |
| Conference contribution     | - | 8,500   | 8,500   | -       |
| General expenses            | - | 665     | 665     | 1,250   |
| Human Rights Festival       | - | 2,500   | 2,500   | 798     |
| Depreciation charge         | - | 2,362   | 2,362   | 2,079   |
|                             | - | 228,104 | 228,104 | 161,507 |
|                             | - | 228,104 | 228,104 | 161,507 |

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

#### 4. Employees

|   | Year<br>ended<br>2023 | Year<br>ended<br>2022 |
|---|-----------------------|-----------------------|
| <b>Number of employees</b>  |                       |                       |
| The average monthly numbers of employees<br>(including the Directors) during the year were: |                       |                       |
| Support staff   | 5                     | 6                     |
|   | <u>5</u>              | <u>6</u>              |
| <b>Employment costs</b>   | <b>2023</b>           | <b>2022</b>           |
|   | <b>£</b>              | <b>£</b>              |
| Wages & salaries  | 172,271               | 129,901               |
| Social security costs   | 13,077                | 5,883                 |
| Other pension costs   | 14,881                | 9,428                 |
|   | <u>200,229</u>        | <u>145,212</u>        |

There were no employees earning over £60,000 in the two years ended 30 June 2023.

#### 5. Taxation

No liability to UK corporation tax arises on ordinary activities for the year. The company is a registered charity .

#### 6. Trustees' remuneration and expenses

During the Year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the Year ended 30 June 2023, travel expenses totalling £NIL were reimbursed by Trustees (2022 - £NIL).

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

| <b>7. Tangible fixed assets</b> | <b>Computers<br/>£</b> | <b>Fixtures,<br/>fittings and<br/>equipment<br/>£</b> | <b>Total<br/>£</b>  |
|---------------------------------|------------------------|---|---------------------|
| <b>Cost</b>                     |                        |   |                     |
| At 1 July 2022                  | 14,696                 | 616   | 15,312              |
| At 30 June 2023                 | <u>14,696</u>          | <u>616</u>  | <u>15,312</u>       |
| <b>Depreciation</b>             |                        |   |                     |
| At 1 July 2022                  | 9,337                  | 616   | 9,953               |
| Charge for the year             | <u>2,362</u>           | <u>-</u>  | <u>2,362</u>        |
| At 30 June 2023                 | <u>11,699</u>          | <u>616</u>  | <u>12,315</u>       |
| <b>Net book values</b>          |                        |   |                     |
| At 30 June 2023                 | <u>2,997</u>           | <u>-</u>  | <u>2,997</u>        |
| At 30 June 2022                 | <u><u>5,359</u></u>    | <u><u>-</u></u>                                       | <u><u>5,359</u></u> |

| <b>8. Fixed asset investments</b> | <b>Other<br/>unlisted<br/>investments<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------------------|---|--------------------|
| <b>Cost</b>                       |   |                    |
| At 1 July 2022                    |   |                    |
| At 30 June 2023                   | <u>1</u>  | <u>1</u>           |
| <b>Net book values</b>            |   |                    |
| At 30 June 2023                   | <u>1</u>  | <u>1</u>           |
| At 30 June 2022                   | <u><u>1</u></u>                                 | <u><u>1</u></u>    |

| <b>9. Debtors</b>              | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| Prepayments and accrued income | <u>19,908</u>     | <u>55,936</u>     |

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

| 10. Creditors: amounts falling due within one year | 2023<br>£ | 2022<br>£ |
|--|-----------|-----------|
| Creditors  | -         | 145       |
| Loans  | 1         | 1         |
| Accruals and deferred income                       | 4,543     | 4,583     |
|  | 4,544     | 4,729     |
|  | 4,544     | 4,729     |

| 11. Statement of funds                | General<br>reserve<br>account<br>£ | Restricted<br>reserve<br>account<br>£ | HRP<br>reserve<br>account<br>£ | Total<br>£ |
|---------------------------------------|------------------------------------|---------------------------------------|--------------------------------|------------|
| <b>Total reserves at 1 July 2022</b>  | 11,893                             | 239,498                               | 14,338                         | 265,729    |
| Total income for the year             | 72                                 | 272,599                               | -                              | 272,671    |
| Total expenditure for the year        | -                                  | (228,104)                             | -                              | (228,104)  |
| <b>Total reserves at 30 June 2023</b> | 11,965                             | 283,993                               | 14,338                         | 310,296    |
|                                       | 11,965                             | 283,993                               | 14,338                         | 310,296    |

The general reserve represents the free funds of the charity which are not designated for particular purposes.

The restricted reserve funds represent the funds held by the charity that have restrictions on use.

| 12. Analysis of net assets between funds             | General<br>reserve<br>fund<br>£ | Restricted<br>reserve<br>fund<br>£ | Total<br>£ |
|--|---------------------------------|------------------------------------|------------|
| <b>Fund Balances at 30 June 2023 represented by:</b> |                                 |                                    |            |
| Tangible fixed assets and investments                | -                               | 2,998                              | 2,998      |
| Current assets                                       | 11,965                          | 299,877                            | 311,842    |
| Current liabilities                                  | -                               | (4,544)                            | (4,544)    |
| <b>Total net assets</b>                              | 11,965                          | 298,331                            | 310,296    |
|  | 11,965                          | 298,331                            | 310,296    |

The general reserve represents the free funds of the charity which are not designated for particular purposes.

The restricted reserve funds represent the funds held by the charity that have restrictions on use.

## **Human Rights Consortium**

### **Notes to the financial statements for the year ended 30 June 2023**

..... continued

#### **13. Pension commitments**

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers.

#### **14. Related party transactions**

One of the Trustees is also the Trustee in Human Rights Partnership Limited (HRP). Included in Other Creditors is the amount of £1 owed to HRP (2022:£1)












# HRC 2023 final accounts

Final Audit Report

2024-02-08


|                 |   |
|-----------------|---|
| Created:        | 2024-02-08                                  |
| By:             | Craig Turkington (info@mtsaccountants.com)  |
| Status:         | Signed                                      |
| Transaction ID: | CBJCHBCAABAAnnuzQ-0prH24N0qxCO0Nooq8HnShjYa |

## "HRC 2023 final accounts" History

-  Document created by Craig Turkington (info@mtsaccountants.com)  
2024-02-08 - 12:00:35 PM GMT
-  Document emailed to Richard McClay (richard@mtsaccountants.com) for signature  
2024-02-08 - 12:03:07 PM GMT
-  Email viewed by Richard McClay (richard@mtsaccountants.com)  
2024-02-08 - 12:28:14 PM GMT
-  Document e-signed by Richard McClay (richard@mtsaccountants.com)  
Signature Date: 2024-02-08 - 12:28:49 PM GMT - Time Source: server
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2024-02-08 - 12:28:50 PM GMT
-  Email viewed by tony@nwdisabilityforum.org  
2024-02-08 - 12:39:15 PM GMT
-  Signer tony@nwdisabilityforum.org entered name at signing as Tony O'Reilly  
2024-02-08 - 12:42:30 PM GMT
-  Document e-signed by Tony O'Reilly (tony@nwdisabilityforum.org)  
Signature Date: 2024-02-08 - 12:42:32 PM GMT - Time Source: server
-  Document emailed to patrick.corrigan@amnesty.org.uk for signature  
2024-02-08 - 12:42:34 PM GMT
-  Email viewed by patrick.corrigan@amnesty.org.uk  
2024-02-08 - 1:40:02 PM GMT
-  Signer patrick.corrigan@amnesty.org.uk entered name at signing as Patrick Corrigan  
2024-02-08 - 2:28:56 PM GMT

 Document e-signed by Patrick Corrigan (patrick.corrigan@amnesty.org.uk)

Signature Date: 2024-02-08 - 2:28:58 PM GMT - Time Source: server

 Agreement completed.

2024-02-08 - 2:28:58 PM GMT

**Human Rights Consortium**

Northern Ireland - Charity number 101538

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# Annual return

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**Registration number NI611533**

**Human Rights Consortium  
Company limited by guarantee**

**Annual' report and financial statements**

**for the year ended 30 June 2023**

# Human Rights Consortium

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| Balance sheet                     | <b>10</b>      |
| Notes to the financial statements | <b>11 - 19</b> |

**Human Rights Consortium**  
**Trustees' Report**  
**for the year ended 30 June 2023**

The Trustees present their report with the audited financial statements for the year ended 30 June 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 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 published in October 2019.

**Reference and Administrative Information**

Charity Name: Human Rights Consortium

Charity Registration number: NIC00103

Company Registration number: NI 611533

Registered Office: Community House,6a Albert Street, Belfast, Northern Ireland, BT12 4HQ

Business Address: Community House,6a Albert Street, Belfast, Northern Ireland, BT12 4HQ

**Trustees**

Tony O'Reilly (Chair)

Elizabeth Nelson

Fiona McCausland

Brian Gormally (resigned 15th June 2023)

Patrick Corrigan

Patricia Kelly

Thomas Mahaffy

Nuala Toman

**Secretary**

Kevin Hanratty

**Auditors**

McCreery Turkington Stockman LTD,1 Lanyon Quay, Belfast, BT1 3LG

**Bankers**

Ulster Bank Ltd, 11-16 Donegal Square East , Belfast, BT1 2AA

**Human Rights Consortium**  
**Trustees' Report**  
**for the year ended 30 June 2023**

**Objectives and activities**

**a. Policies and objectives**

The principal object of the charity is to advance its objective of protecting and promoting human rights within Northern Ireland, to advance education and raise public awareness about human rights and the process for creating a Bill of Rights for Northern Ireland.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit

**b. Main activities undertaken to further the charity's purposes for the public benefit**

In setting objective and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit. The charity is an alliance of groups campaigning to ensure a human rights based on society which includes a strong and inclusive Bill of Rights for Northern Ireland.

**Achievements and performance**

**a. Main achievements of the charity**

Grant income from the Human Rights Fund will help support core staff and administrative costs until March 2025. New Grant support from the Legal Education Fund will ensure Brexit related work and related activities continue until September 2024.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The trustees recommend that any deficit for the year be deducted from the fund to which it relates.

**Structure, governance and management**

**a. Constitution**

Human Rights Consortium is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 05/03/2012, and is a registered charity, number NIC00103

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Organisational structure and decision-making policies**

The charity has a nine member board, elected directly from the membership to oversee the Strategic Direction of the charity, and to provide support to the Executive Director who manages the charity at an operational level. The Chairperson is appointed by the board and leads the work of the trustees in ensuring strategic oversight on behalf of members.

**d. Policies adopted for the induction and training of Trustees**

This policy is under review at present following the recent Governance Review.

## **Human Rights Consortium**

### **Trustees' Report for the year ended 30 June 2023**

#### **e. Pay policy for key management personnel**

All Consortium staff positions are linked to current NJC pay scales. NJC pay scales are local government pay scales which result from negotiations between the employer and trade union sides of the National Joint Council. The scales include NJC pay points 6 to 49.

#### **f. Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

#### **Plans for future periods**

The Consortium continues to attempt to secure additional funds to support other staff, administrative and programme objectives.

#### **Funds held as custodian**

No funds are held as custodian on behalf of others.

## Human Rights Consortium

### Trustees' Report for the year ended 30 June 2023

#### Statement of Trustees' Responsibilities

The trustees (who are also directors for the purposes of company law) 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 trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 company 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.

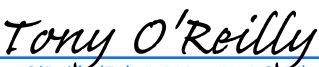
#### Auditors

The auditors are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- 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.

This report was approved by the Board on 27th January 2024 and signed on its behalf by

  
Tony O'Reilly (Feb 8, 2024 12:42 GMT)

  
Patrick Corrigan (Feb 8, 2024 14:28 GMT)

Tony O'Reilly  
Trustee

Patrick Corrigan  
Trustee

## **Human Rights Consortium**

### **Independent auditors' report to the members of Human Rights Consortium**

#### **Opinion**

We have audited the financial statements of Human Rights Consortium for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including 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 30 June 2023 and of its incoming resources and application of resources, 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 charity 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 trustees' 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.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Company will continue in operation. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the accounts and our auditors report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

## **Human Rights Consortium**

### **Independent auditors' report to the members of Human Rights Consortium continued**

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

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:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' Responsibilities, the trustees, who are also the Directors of the charity for the purpose of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity 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.

## **Human Rights Consortium**

### **Extent to which the audit was capable of detecting irregularities, including fraud**

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:

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the Trustees. In addition, our risk assessment procedures included: inquiring with the Trustees as to the charities policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the Trustees have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the charities regulatory and legal correspondence; and reading Board minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The charity is subject to laws and regulations that directly affect the financial statements charity and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, environmental law.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the Trustees and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

## Human Rights Consortium

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditors-responsibilities>. This description forms part of our auditor's report.

### **The purpose of our audit work and to whom we owe our responsibilities**

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
Richard McClay (Feb 8, 2024 12:28 GMT)

**Richard McClay FCA (Senior Statutory Auditor)**  
**For and on behalf of McCreery Turkington Stockman LTD**  
**1 Lanyon Quay**  
**BELFAST**  
**BT1 3LG**

**Chartered Accountants**

**27th January 2024**

## Human Rights Consortium

### Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 30 June 2023

|                                      |       | Unrestricted<br>Funds | Restricted<br>Funds | Total     | Total     |
|--------------------------------------|-------|-----------------------|---------------------|-----------|-----------|
|                                      |       | 2023                  | 2023                | 2023      | 2022      |
|                                      | Notes | £                     | £                   | £         | £         |
| <b>Income from:</b>                  |       |                       |                     |           |           |
| Charitable activities                | 2     | 72                    | 272,599             | 272,671   | 270,963   |
| <b>Total incoming resources</b>      |       | 72                    | 272,599             | 272,671   | 270,963   |
| <b>Expenditure on:</b>               |       |                       |                     |           |           |
| Charitable activities                | 3     | -                     | (228,104)           | (228,104) | (161,507) |
| <b>Total resources expended</b>      |       | -                     | (228,104)           | (228,104) | (161,507) |
| <b>Net income before transfers</b>   |       | 72                    | 44,495              | 44,567    | 109,456   |
| <b>Net incoming resources</b>        |       | 72                    | 44,495              | 44,567    | 109,456   |
| Fund balances brought forward        |       | 11,893                | 253,836             | 265,729   | 156,273   |
| <b>Fund balances carried forward</b> |       | 11,965                | 298,331             | 310,296   | 265,729   |

All of the above results are derived from continuing gains and losses recognised in the year are included above.

The notes on pages 11 to 19 form an integral part of these financial statements.

## Human Rights Consortium

### Balance sheet as at 30 June 2023

|   |           | 2023    |         | 2022    |         |
|---|-----------|---------|---------|---------|---------|
| Notes   | £         | £       | £       | £       | £       |
| <b>Fixed assets</b>                                   |           |         |         |         |         |
| Tangible assets                                       | 7         |         | 2,997   |         | 5,359   |
| Investments   | 8         |         | 1       |         | 1       |
|   |           |         | 2,998   |         | 5,360   |
| <b>Current assets</b>                                 |           |         |         |         |         |
| Debtors   | 9         | 19,908  |         | 55,936  |         |
| Cash at bank and in hand                              |           | 291,934 |         | 209,162 |         |
|   |           | 311,842 |         | 265,098 |         |
| <b>Creditors: amounts falling due within one year</b> | <b>10</b> | (4,544) |         | (4,729) |         |
| <b>Net current assets</b>                             |           |         | 307,298 |         | 260,369 |
| <b>Net assets</b>                                     |           |         | 310,296 |         | 265,729 |
| <b>Capital and reserves</b>                           |           |         |         |         |         |
| Restricted funds                                      | 11        |         | 298,331 |         | 253,836 |
| Unrestricted funds                                    | 11        |         | 11,965  |         | 11,893  |
| <b>Total funds</b>                                    |           |         | 310,296 |         | 265,729 |

The financial statements were approved by the Trustees on 27 January 2024 and signed and approved for issue on its behalf by

Tony O'Reilly  
Tony O'Reilly (Feb 8, 2024 12:42 GMT)

**Tony O'Reilly**  
**Trustee**

Patrick Corrigan  
Patrick Corrigan (Feb 8, 2024 14:28 GMT)

**Patrick Corrigan**  
**Trustee**

**The notes on pages 11 to 19 form an integral part of these financial statements.**

## **Human Rights Consortium**

### **Notes to the financial statements for the year ended 30 June 2023**

#### **1. Accounting policies**

##### **Company information**

Human Rights Consortium is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI611533. The registered office address and principal place of business is Community House, City Link Business Park, 6A Albert Street, Belfast, BT12 4HQ. The principal activity of the company continued to be campaigning to ensure a human rights based on a society which included a strong and inclusive Bill of Rights for Northern Ireland.

##### **1.1. Accounting convention**

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 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 published in October 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

##### **1.2. Going concern**

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3. Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **1.4. Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is recognised once the income has been declared and notified to bank accounts.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

#### 1.5. Resources expended

All expenditure is accounted for on an accruals basis.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

#### 1.6. Tangible fixed assets and depreciation

Tangible fixed assets are initially recorded at cost and subsequently stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

|                     |   |                            |
|---------------------|---|----------------------------|
| Fixtures & fittings | - | 25% Straight line          |
| Computer equipment  | - | Straight line over 3 years |

#### 1.7. Impairment of fixed assets

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated, and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in surplus or deficit unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease

#### 1.8. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.9. Cash at bank and in hand

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

#### 1.10. Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

#### **1.11. Provisions**

Provisions are recognised when the Company has a legal or constructive present obligation as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in profit and loss in the period it arises.

#### **1.12. Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

#### **1.13. Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.14 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

|   | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---|---------------------------|-------------------------|--------------------|--------------------|
| <b>2. Income from charitable activities</b> |                           |                         |                    |                    |
| Just Giving                                 | 72                        | -                       | 72                 | 157                |
| CFNI (Human Rights Fund)                    | -                         | 111,000                 | 111,000            | 109,075            |
| LEF/ Beyond Brexit                          | -                         | 74,274                  | 74,274             | 36,936             |
| LEF/ Civil Society Alliance Fund            | -                         | 77,000                  | 77,000             | 116,000            |
| NI Human Rights Commission                  | -                         | 2,500                   | 2,500              | 5,000              |
| Equality Commission                         | -                         | 2,000                   | 2,000              | 2,000              |
| DFC Equipment                               | -                         | -                       | -                  | 1,675              |
| Other income                                | -                         | -                       | -                  | 120                |
| Allen & Overy                               | -                         | 5,000                   | 5,000              | -                  |
| Ulster University                           | -                         | 825                     | 825                | -                  |
|   | 72                        | 272,599                 | 272,671            | 270,963            |

|  | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--|---------------------------|-------------------------|--------------------|--------------------|
|--|---------------------------|-------------------------|--------------------|--------------------|

### 3. Support costs

|                             |   |         |         |         |
|-----------------------------|---|---------|---------|---------|
| Wages and salaries          | - | 200,229 | 200,229 | 145,212 |
| Insurance                   | - | 1,406   | 1,406   | 1,261   |
| Postage and stationary      | - | 238     | 238     | 388     |
| Telephone                   | - | 942     | 942     | 971     |
| Computer costs              | - | 3,959   | 3,959   | 3,593   |
| Campaign costs              | - | 2,597   | 2,597   | 978     |
| Legal and professional fees | - | 1,965   | 1,965   | 2,263   |
| Audit fee                   | - | 2,520   | 2,520   | 2,520   |
| Bank charges                | - | 221     | 221     | 194     |
| Conference contribution     | - | 8,500   | 8,500   | -       |
| General expenses            | - | 665     | 665     | 1,250   |
| Human Rights Festival       | - | 2,500   | 2,500   | 798     |
| Depreciation charge         | - | 2,362   | 2,362   | 2,079   |
|                             | - | 228,104 | 228,104 | 161,507 |

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

#### 4. Employees

|   | Year<br>ended<br>2023 | Year<br>ended<br>2022 |
|---|-----------------------|-----------------------|
| <b>Number of employees</b>  |                       |                       |
| The average monthly numbers of employees<br>(including the Directors) during the year were: |                       |                       |
| Support staff   | 5                     | 6                     |
|   | <u>5</u>              | <u>6</u>              |
| <b>Employment costs</b>   | <b>2023</b>           | <b>2022</b>           |
|   | <b>£</b>              | <b>£</b>              |
| Wages & salaries  | 172,271               | 129,901               |
| Social security costs   | 13,077                | 5,883                 |
| Other pension costs   | 14,881                | 9,428                 |
|   | <u>200,229</u>        | <u>145,212</u>        |

There were no employees earning over £60,000 in the two years ended 30 June 2023.

#### 5. Taxation

No liability to UK corporation tax arises on ordinary activities for the year. The company is a registered charity .

#### 6. Trustees' remuneration and expenses

During the Year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the Year ended 30 June 2023, travel expenses totalling £NIL were reimbursed by Trustees (2022 - £NIL).

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

| 7. Tangible fixed assets | Computers<br>£      | Fixtures,<br>fittings and<br>equipment<br>£ | Total<br>£          |
|--------------------------|---------------------|---|---------------------|
| <b>Cost</b>              |                     |   |                     |
| At 1 July 2022           | 14,696              | 616   | 15,312              |
| At 30 June 2023          | <u>14,696</u>       | <u>616</u>                                  | <u>15,312</u>       |
| <b>Depreciation</b>      |                     |   |                     |
| At 1 July 2022           | 9,337               | 616   | 9,953               |
| Charge for the year      | 2,362               | -   | 2,362               |
| At 30 June 2023          | <u>11,699</u>       | <u>616</u>                                  | <u>12,315</u>       |
| <b>Net book values</b>   |                     |   |                     |
| At 30 June 2023          | <u>2,997</u>        | -   | <u>2,997</u>        |
| At 30 June 2022          | <u><u>5,359</u></u> | <u><u>-</u></u>                             | <u><u>5,359</u></u> |

| 8. Fixed asset investments | Other<br>unlisted<br>investments<br>£ | Total<br>£      |
|----------------------------|---------------------------------------|-----------------|
| <b>Cost</b>                |                                       |                 |
| At 1 July 2022             |                                       |                 |
| At 30 June 2023            | <u>1</u>                              | <u>1</u>        |
| <b>Net book values</b>     |                                       |                 |
| At 30 June 2023            | <u>1</u>                              | <u>1</u>        |
| At 30 June 2022            | <u><u>1</u></u>                       | <u><u>1</u></u> |

| 9. Debtors                     | 2023<br>£     | 2022<br>£     |
|--------------------------------|---------------|---------------|
| Prepayments and accrued income | <u>19,908</u> | <u>55,936</u> |

## Human Rights Consortium

### Notes to the financial statements for the year ended 30 June 2023

..... continued

| 10. Creditors: amounts falling due within one year | 2023<br>£ | 2022<br>£ |
|--|-----------|-----------|
| Creditors  | -         | 145       |
| Loans  | 1         | 1         |
| Accruals and deferred income                       | 4,543     | 4,583     |
|  | 4,544     | 4,729     |
|  | 4,544     | 4,729     |

| 11. Statement of funds                | General<br>reserve<br>account<br>£ | Restricted<br>reserve<br>account<br>£ | HRP<br>reserve<br>account<br>£ | Total<br>£ |
|---------------------------------------|------------------------------------|---------------------------------------|--------------------------------|------------|
| <b>Total reserves at 1 July 2022</b>  | 11,893                             | 239,498                               | 14,338                         | 265,729    |
| Total income for the year             | 72                                 | 272,599                               | -                              | 272,671    |
| Total expenditure for the year        | -                                  | (228,104)                             | -                              | (228,104)  |
| <b>Total reserves at 30 June 2023</b> | 11,965                             | 283,993                               | 14,338                         | 310,296    |
|                                       | 11,965                             | 283,993                               | 14,338                         | 310,296    |

The general reserve represents the free funds of the charity which are not designated for particular purposes.

The restricted reserve funds represent the funds held by the charity that have restrictions on use.

| 12. Analysis of net assets between funds             | General<br>reserve<br>fund<br>£ | Restricted<br>reserve<br>fund<br>£ | Total<br>£ |
|--|---------------------------------|------------------------------------|------------|
| <b>Fund Balances at 30 June 2023 represented by:</b> |                                 |                                    |            |
| Tangible fixed assets and investments                | -                               | 2,998                              | 2,998      |
| Current assets                                       | 11,965                          | 299,877                            | 311,842    |
| Current liabilities                                  | -                               | (4,544)                            | (4,544)    |
| <b>Total net assets</b>                              | 11,965                          | 298,331                            | 310,296    |
|  | 11,965                          | 298,331                            | 310,296    |

The general reserve represents the free funds of the charity which are not designated for particular purposes.

The restricted reserve funds represent the funds held by the charity that have restrictions on use.

## **Human Rights Consortium**

### **Notes to the financial statements for the year ended 30 June 2023**

..... continued

#### **13. Pension commitments**

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers.

#### **14. Related party transactions**

One of the Trustees is also the Trustee in Human Rights Partnership Limited (HRP). Included in Other Creditors is the amount of £1 owed to HRP (2022:£1)












# HRC 2023 final accounts


Final Audit Report

2024-02-08


|                 |   |
|-----------------|---|
| Created:        | 2024-02-08                                  |
| By:             | Craig Turkington (info@mtsaccountants.com)  |
| Status:         | Signed                                      |
| Transaction ID: | CBJCHBCAABAAnnuzQ-0prH24N0qxCO0Nooq8HnShjYa |

## "HRC 2023 final accounts" History

-  Document created by Craig Turkington (info@mtsaccountants.com)  
2024-02-08 - 12:00:35 PM GMT
-  Document emailed to Richard McClay (richard@mtsaccountants.com) for signature  
2024-02-08 - 12:03:07 PM GMT
-  Email viewed by Richard McClay (richard@mtsaccountants.com)  
2024-02-08 - 12:28:14 PM GMT
-  Document e-signed by Richard McClay (richard@mtsaccountants.com)  
Signature Date: 2024-02-08 - 12:28:49 PM GMT - Time Source: server
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2024-02-08 - 12:39:15 PM GMT
-  Signer tony@nwdisabilityforum.org entered name at signing as Tony O'Reilly  
2024-02-08 - 12:42:30 PM GMT
-  Document e-signed by Tony O'Reilly (tony@nwdisabilityforum.org)  
Signature Date: 2024-02-08 - 12:42:32 PM GMT - Time Source: server
-  Document emailed to patrick.corrigan@amnesty.org.uk for signature  
2024-02-08 - 12:42:34 PM GMT
-  Email viewed by patrick.corrigan@amnesty.org.uk  
2024-02-08 - 1:40:02 PM GMT
-  Signer patrick.corrigan@amnesty.org.uk entered name at signing as Patrick Corrigan  
2024-02-08 - 2:28:56 PM GMT

 Document e-signed by Patrick Corrigan (patrick.corrigan@amnesty.org.uk)

Signature Date: 2024-02-08 - 2:28:58 PM GMT - Time Source: server

 Agreement completed.

2024-02-08 - 2:28:58 PM GMT

**Human Rights Consortium**

Northern Ireland - Charity number 101538

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# Accounts

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**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

---

**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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Trustees

**Trustees** Elizabeth Nelson  
Fiona McCausland  
Brian Gormally  
Patrick Corrigan, Treasurer  
Patricia Kelly  
Thomas Mahaffy  
Elizabeth Zammitt (resigned 09/11/2021)  
Patrick Malone (resigned 01/09/2021)  
Tony O'Reilly, Chair  
Nuala Toman (appointed 09/11/2021)

**Company registered number** NI611533

**Charity registered number** NIC00103

**Registered office** Community House  
City Link Business Park  
6A Albert Street  
Belfast  
BT12 4HQ

**Company secretary** Kevin Hanratty

**Chief executive officer** Kevin Hanratty

**Independent auditors** Miscampbell & Co.  
Chartered Accountants  
6 Annadale Avenue  
Belfast  
BT7 3JH

**Bankers** Ulster Bank  
11-16 Donegal Square East  
Belfast  
BT1 2AA

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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The Trustees present their annual report together with the audited financial statements of the charity for the 1 July 2021 to 30 June 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The principal object of the charity is to advance its objective of protecting and promoting human rights within Northern Ireland, to advance education and raise public awareness about human rights and the process for creating a Bill of Rights for Northern Ireland.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

**b. Main activities undertaken to further the charity's purposes for the public benefit**

In setting objective and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit. The charity is an alliance of groups campaigning to ensure a human rights based on society which includes a strong and inclusive Bill of Rights for Northern Ireland.

**Achievements and performance**

**a. Main achievements of the charity**

Grant income from the Human Rights Fund will help support core staff and administrative costs until March 2022. New Grant support from the Legal Education Fund will ensure Brexit related work and related activities continue until February 2024.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The trustees recommend that any deficit for the year be deducted from the fund to which it relates.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**Structure, governance and management**

**a. Constitution**

Human Rights Consortium is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 05/03/2012, and is a registered charity, number NIC00103.

The principal office and registered office of the charitable company is Community House, 6a Albert Street, Belfast, Northern Ireland, BT12 4HQ.

Name of trustees and directors:

Nuala Toman (Appointed on 09/11/2021)  
Elizabeth Nelson  
Fiona McCausland  
Brian Gormally  
Patrick Corrigan  
Patricia Kelly  
Thomas Mahaffy  
Elizabeth Zammitt (Resigned on 09/11/2021)  
Tony O'Reilly  
Patrick Malone (Resigned on 01/09/2021)

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Organisational structure and decision-making policies**

The charity has a nine member board, elected directly from the membership to oversee the Strategic Direction of the charity, and to provide support to the Executive Director who manages the charity at an operational level. The Chairperson is appointed by the board and leads the work of the trustees in ensuring strategic oversight on behalf of members.

**d. Policies adopted for the induction and training of Trustees**

This policy is under review at present following the recent Governance Review.

**e. Pay policy for key management personnel**

All Consortium staff positions are linked to current NJC payscales. NJC payscales are local government pay scales which result from negotiations between the employer and trade union sides of the National Joint Council. The scales include NJC pay points 6 to 49.

**f. Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**Plans for future periods**

The Consortium continues to attempt to secure additional funds to support other staff, administrative and programme objectives.

**Funds held as custodian**

No funds are held as custodian on behalf of others.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity 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 Trustees to prepare financial statements for each financial . Under company law, the Trustees 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 Trustees 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 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.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Miscampbell & Co., have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

The Independent Auditor's Report was unqualified. The name of the Senior Statutory Auditor who signed the audit report was Mr Miscampbell who signed for and on behalf of Miscampbell & Co., Statutory Auditor.

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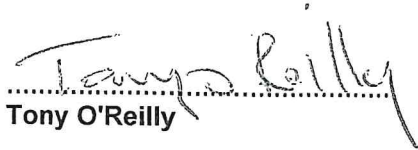
**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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Approved by order of the members of the board of Trustees on 23 November 2022 and signed on their behalf by:

  
.....  
Tony O'Reilly

  
.....  
Patrick Corrigan

---

**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN RIGHTS CONSORTIUM**

---

**Opinion**

We have audited the financial statements of Human Rights Consortium (the 'charity') for the Year ended 30 June 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 30 June 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 Trustees' 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 Trustees with respect to going concern are described in the relevant sections of this report.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN RIGHTS CONSORTIUM**  
**(CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual 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 Trustees' report for the financial Year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' 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 Trustees' 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 Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees 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 Trustees' report and from the requirement to prepare a Strategic report.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN RIGHTS CONSORTIUM**  
**(CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (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 Trustees 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 Trustees 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 Trustees 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:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Company is complying with those frameworks by making enquiries of management to understand how the Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN RIGHTS CONSORTIUM**  
**(CONTINUED)**

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**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.



**Patrick Miscampbell (Senior statutory auditor)**

for and on behalf of

**Miscampbell & Co.**

Chartered Accountants

Statutory Auditors

6 Annadale Avenue

Belfast

BT7 3JH

23 November 2022

Miscampbell & Co. are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 JUNE 2022**

|                                    | Note | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Charitable activities              | 4    | 277                                | 270,686                          | 270,963                     | 128,510                     |
| <b>Total income</b>                |      | <u>277</u>                         | <u>270,686</u>                   | <u>270,963</u>              | <u>128,510</u>              |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Charitable activities              |      | -                                  | 161,507                          | 161,507                     | 132,758                     |
| <b>Total expenditure</b>           |      | <u>-</u>                           | <u>161,507</u>                   | <u>161,507</u>              | <u>132,758</u>              |
| <b>Net movement in funds</b>       |      | <u>277</u>                         | <u>109,179</u>                   | <u>109,456</u>              | <u>(4,248)</u>              |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 11,616                             | 144,657                          | 156,273                     | 160,521                     |
| Net movement in funds              |      | 277                                | 109,179                          | 109,456                     | (4,248)                     |
| <b>Total funds carried forward</b> |      | <u>11,893</u>                      | <u>253,836</u>                   | <u>265,729</u>              | <u>156,273</u>              |

The Statement of financial activities includes all gains and losses recognised in the Year.

The notes on pages 12 to 23 form part of these financial statements.

**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: NI611533**


**BALANCE SHEET**  
**AS AT 30 JUNE 2022**

|  | Note | 2022<br>£      | 2021<br>£      |
|--|------|----------------|----------------|
| <b>Fixed assets</b>                            |      |                |                |
| Tangible assets                                | 10   | 5,359          | 805            |
| Investments                                    | 11   | 1              | 1              |
|  |      | 5,360          | 806            |
| <b>Current assets</b>                          |      |                |                |
| Debtors  | 12   | 55,936         | 55,015         |
| Cash at bank and in hand                       |      | 209,162        | 105,122        |
|  |      | 265,098        | 160,137        |
| Creditors: amounts falling due within one year | 13   | (4,729)        | (4,670)        |
| <b>Net current assets</b>                      |      | <b>260,369</b> | <b>155,467</b> |
| <b>Total assets less current liabilities</b>   |      | <b>265,729</b> | <b>156,273</b> |
| <b>Total net assets</b>                        |      | <b>265,729</b> | <b>156,273</b> |
| <b>Charity funds</b>                           |      |                |                |
| Restricted funds                               | 15   | 253,836        | 144,657        |
| Unrestricted funds                             | 15   | 11,893         | 11,616         |
| <b>Total funds</b>                             |      | <b>265,729</b> | <b>156,273</b> |

The Trustees 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 Trustees on 23 November 2022 and signed on their behalf by:

  
**Tony O'Reilly**  
Trustees

  
**Patrick Corrigan**  
Trustees

The notes on pages 12 to 23 form part of these financial statements.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**1. General information**

Human Rights Consortium is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI611533. The registered office address and principal place of business is Community House, City Link Business Park, 6A Albert Street, Belfast, BT12 4HQ. The principal activity of the company continued to be campaigning to ensure a human rights based on a society which included a strong and inclusive Bill of Rights for Northern Ireland.

**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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Human Rights Consortium 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 presented in Sterling (£). The level of rounding is £1.

**2.2 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.

**2.3 Expenditure**

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

All expenditure is inclusive of irrecoverable VAT.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**2. Accounting policies (continued)**

**2.4 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL 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.

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:

|                       |                              |
|-----------------------|------------------------------|
| Fixtures and fittings | - 25% straight line          |
| Computer equipment    | - straight line over 3 years |

**2.5 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**2.6 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.

**2.7 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.

**2.8 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.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**2. Accounting policies (continued)**

**2.9 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the Year.

**2.11 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. 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.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**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.

Critical areas of judgement:

In preparing these financial statements, the directors have had to make the following judgements;

- Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit. Other key sources of estimation uncertainty;
- Tangible fixed assets (see note 10) are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**4. Income from donations and legacies**

|  | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|--|--|--|---------------------------------------|---------------------------------------|
| Just Giving Donations                                | 157  | -  | <b>157</b>                            | 138                                   |
| Performing Identities Brexit Project/VCSE Covid Fund | -  | -  | -                                     | 5,741                                 |
| Human Rights Festival (NIHRC & ECNI)                 | -  | 7,000                                      | <b>7,000</b>                          | 6,500                                 |
| CFNI (Human Rights Fund)                             | -  | 109,075                                    | <b>109,075</b>                        | 107,090                               |
| LEF/Beyond BREXIT                                    | -  | 36,936                                     | <b>36,936</b>                         | 9,041                                 |
| LEF/Civil Society Alliance Fund                      | -  | 116,000                                    | <b>116,000</b>                        | -                                     |
| DFC Equipment  | -  | 1,675                                      | <b>1,675</b>                          | -                                     |
| Other Income   | 120  | -  | <b>120</b>                            | -                                     |
|  | <u>277</u>                                   | <u>270,686</u>                             | <u><b>270,963</b></u>                 | <u>128,510</u>                        |
| <i>Total 2021</i>                                    | <u>3,638</u>                                 | <u>124,872</u>                             | <u>128,510</u>                        |                                       |

**5. Analysis of expenditure by activities**

|                   | <b>Restricted<br/>Funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Support costs     | 161,507                                    | <b>161,507</b>                        | 132,758                               |
|                   | <u>161,507</u>                             | <u><b>161,507</b></u>                 | <u>132,758</u>                        |
| <i>Total 2021</i> | <u>132,758</u>                             | <u>132,758</u>                        |                                       |

**Analysis of support costs**

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

|                                 | <b>Total<br/>funds<br/>2022<br/>£</b> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|---------------------------------|---------------------------------------|---------------------------------------|
| Staff costs                     | <b>145,212</b>                        | 106,148                               |
| Governance costs                | <b>4,783</b>                          | 2,938                                 |
| Rent                            | -                                     | 1,435                                 |
| Telephone                       | <b>971</b>                            | 833                                   |
| Postage and stationary          | <b>388</b>                            | 386                                   |
| General expense                 | <b>1,189</b>                          | 280                                   |
| Bank charges                    | <b>194</b>                            | 187                                   |
| Campaign costs                  | <b>978</b>                            | 3,217                                 |
| Computer costs                  | <b>3,593</b>                          | 2,971                                 |
| Insurance                       | <b>1,261</b>                          | 1,138                                 |
| Training and awareness sessions | <b>35</b>                             | 42                                    |
| Depreciation charge             | <b>2,079</b>                          | 734                                   |
| Research costs                  | <b>26</b>                             | -                                     |
| Human Rights Festival           | <b>798</b>                            | 6,317                                 |
| Contracted Support Costs        | -                                     | 3,891                                 |
| VCSE covid costs                | -                                     | 2,241                                 |
|                                 | <b>161,507</b>                        | 132,758                               |

**6. Governance costs**

|                             | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-----------------------------|--|---------------------------------------|---------------------------------------|
| Auditors' remuneration      | 2,520                                      | <b>2,520</b>                          | 1,800                                 |
| Legal and professional fees | 2,263                                      | <b>2,263</b>                          | 1,138                                 |
|                             | <b>4,783</b>                               | <b>4,783</b>                          | 2,938                                 |

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**7. Auditors' remuneration**

|   | <b>2022</b>              | <b>2021</b>              |
|---|--------------------------|--------------------------|
|   | £                        | £                        |
| Fees payable to the charity's auditor for the audit of the charity's annual accounts              | <b>2,520</b>             | 1,800                    |
| Fees payable to the charity's auditor in respect of:<br>All non-audit services not included above | <b>1,354</b>             | 816                      |
|   | <u><u>          </u></u> | <u><u>          </u></u> |

**8. Staff costs**

|  | <b>2022</b>           | <b>2021</b>           |
|--|-----------------------|-----------------------|
|  | £                     | £                     |
| Wages and salaries                                   | <b>129,901</b>        | 94,513                |
| Social security costs                                | <b>5,883</b>          | 4,100                 |
| Contribution to defined contribution pension schemes | <b>9,428</b>          | 7,535                 |
|  | <u><u>145,212</u></u> | <u><u>106,148</u></u> |

The average number of persons employed by the charity during the Year was as follows:

|           | <b>2022</b>              | <b>2021</b>              |
|-----------|--------------------------|--------------------------|
|           | No.                      | No.                      |
| Employees | <b>6</b>                 | 7                        |
|           | <u><u>          </u></u> | <u><u>          </u></u> |

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the Year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the Year ended 30 June 2022, travel expenses totalling £NIL were reimbursed by Trustees (2021 - £NIL).

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**10. Tangible fixed assets**

|                          | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£    |
|--------------------------|-------------------------------|----------------------------|---------------|
| <b>Cost or valuation</b> |                               |                            |               |
| At 1 July 2021           | 616                           | 8,063                      | 8,679         |
| Additions                | -                             | 6,633                      | 6,633         |
| At 30 June 2022          | <u>616</u>                    | <u>14,696</u>              | <u>15,312</u> |
| <b>Depreciation</b>      |                               |                            |               |
| At 1 July 2021           | 616                           | 7,258                      | 7,874         |
| Charge for the Year      | -                             | 2,079                      | 2,079         |
| At 30 June 2022          | <u>616</u>                    | <u>9,337</u>               | <u>9,953</u>  |
| <b>Net book value</b>    |                               |                            |               |
| At 30 June 2022          | <u>-</u>                      | <u>5,359</u>               | <u>5,359</u>  |
| At 30 June 2021          | <u>-</u>                      | <u>805</u>                 | <u>805</u>    |

**11. Fixed asset investments**

|                          | Unlisted<br>investments<br>£ |
|--------------------------|------------------------------|
| <b>Cost or valuation</b> |                              |
| At 1 July 2021           | 1                            |
| At 30 June 2022          | <u>1</u>                     |
| <b>Net book value</b>    |                              |
| At 30 June 2022          | <u>1</u>                     |
| At 30 June 2021          | <u>1</u>                     |

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**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**12. Debtors**

|                                | <b>2022</b>          | <b>2021</b>   |
|--------------------------------|----------------------|---------------|
|                                | £                    | £             |
| <b>Due within one year</b>     |                      |               |
| Prepayments and accrued income | <b>55,936</b>        | 55,015        |
|                                | <u><b>55,936</b></u> | <u>55,015</u> |
|                                | <u><b>55,936</b></u> | <u>55,015</u> |

**13. Creditors: Amounts falling due within one year**

|                              | <b>2022</b>         | <b>2021</b>  |
|------------------------------|---------------------|--------------|
|                              | £                   | £            |
| Trade creditors              | <b>145</b>          | 279          |
| Other creditors              | <b>1</b>            | 1            |
| Accruals and deferred income | <b>4,583</b>        | 4,390        |
|                              | <u><b>4,729</b></u> | <u>4,670</u> |
|                              | <u><b>4,729</b></u> | <u>4,670</u> |

**14. Financial instruments**

|  | <b>2022</b>           | <b>2021</b>    |
|--|-----------------------|----------------|
|  | £                     | £              |
| <b>Financial assets</b>  |                       |                |
| Financial assets measured at fair value through income and expenditure | <b>209,163</b>        | 105,123        |
|  | <u><b>209,163</b></u> | <u>105,123</u> |

Financial assets measured at fair value through income and expenditure comprise cash held in bank.

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**15. Statement of funds**

**Statement of funds - current Year**

|                                     | Balance at 1<br>July 2021<br>£ | Income<br>£           | Expenditure<br>£        | Transfers<br>in/out<br>£ | Balance at<br>30 June<br>2022<br>£ |
|-------------------------------------|--------------------------------|-----------------------|-------------------------|--------------------------|------------------------------------|
| <b>Unrestricted funds</b>           |                                |                       |                         |                          |                                    |
| General Funds - all funds           | 11,616                         | 277                   | -                       | -                        | 11,893                             |
| <b>Restricted funds</b>             |                                |                       |                         |                          |                                    |
| Restricted Funds - all funds        | 133,775                        | 270,686               | (161,507)               | (3,456)                  | 239,498                            |
| Human Rights Partnership<br>reserve | 10,882                         | -                     | -                       | 3,456                    | 14,338                             |
|                                     | <u>144,657</u>                 | <u>270,686</u>        | <u>(161,507)</u>        | <u>-</u>                 | <u>253,836</u>                     |
| <b>Total of funds</b>               | <u><u>156,273</u></u>          | <u><u>270,963</u></u> | <u><u>(161,507)</u></u> | <u><u>-</u></u>          | <u><u>265,729</u></u>              |

The Human Rights Partnership (HRP) reserve represents 50% of the amount that Human Rights Consortium (HRC) would contribute to the Service Charge for Community House were it to pay the amount according to its square footage. It is agreed by the HRP that each partner organisation will put aside this amount as a Restricted Reserve available for use in the event of unexpected expenses in the maintenance of Community House.

**Statement of funds - prior Year**

|                                     | Balance at<br>1 July 2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>30 June<br>2021<br>£ |
|-------------------------------------|--------------------------------|----------------|------------------|--------------------------|------------------------------------|
| <b>Unrestricted funds</b>           |                                |                |                  |                          |                                    |
| General Funds - all funds           | 7,978                          | 3,638          | -                | -                        | 11,616                             |
| <b>Restricted funds</b>             |                                |                |                  |                          |                                    |
| Restricted Funds - all funds        | 145,118                        | 124,872        | (132,758)        | (3,456)                  | 133,776                            |
| Human Rights Partnership<br>reserve | 7,425                          | -              | -                | 3,456                    | 10,881                             |
|                                     | <u>152,543</u>                 | <u>124,872</u> | <u>(132,758)</u> | <u>-</u>                 | <u>144,657</u>                     |

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**15. Statement of funds (continued)**

|                       |                |                |                  |          |                |
|-----------------------|----------------|----------------|------------------|----------|----------------|
| <b>Total of funds</b> | <u>160,521</u> | <u>128,510</u> | <u>(132,758)</u> | <u>-</u> | <u>156,273</u> |
|-----------------------|----------------|----------------|------------------|----------|----------------|

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | -  | 5,359                                      | <b>5,359</b>                          |
| Fixed asset investments       | -  | 1  | <b>1</b>                              |
| Debtors due within one year   | 55,000                                       | 936  | <b>55,936</b>                         |
| Current assets                | (43,107)                                     | 252,269                                    | <b>209,162</b>                        |
| Creditors due within one year | -  | (4,729)                                    | <b>(4,729)</b>                        |
| <b>Total</b>                  | <u>11,893</u>                                | <u>253,836</u>                             | <u><b>265,729</b></u>                 |

**Analysis of net assets between funds - prior year**

|                               | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Restricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | -  | 805  | 805                                   |
| Fixed asset investments       | -  | 1  | 1                                     |
| Debtors due within one year   | -  | 55,015                                     | 55,015                                |
| Current assets                | 11,616                                       | 93,506                                     | 105,122                               |
| Creditors due within one year | -  | (4,670)                                    | (4,670)                               |
| <b>Total</b>                  | <u>11,616</u>                                | <u>144,657</u>                             | <u>156,273</u>                        |

**17. Pension commitments**

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company £9,428 (2021: £7,535).

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**18. Related party transactions**

One of the Trustees is also the Trustee in Human Rights Partnership Limited (HRP). Included in Other Creditors is the amount of £1 owed to HRP (2021:£1) and Other Debtors is the amount of £NIL (2021:£NIL) due from HRP regarding costs the charity paid on behalf of HRP.

**Human Rights Consortium**

Northern Ireland - Charity number 101538

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# Annual report

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**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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Trustees

**Trustees** Elizabeth Nelson  
Fiona McCausland  
Brian Gormally  
Patrick Corrigan, Treasurer  
Patricia Kelly  
Thomas Mahaffy  
Elizabeth Zammitt (resigned 09/11/2021)  
Patrick Malone (resigned 01/09/2021)  
Tony O'Reilly, Chair  
Nuala Toman (appointed 09/11/2021)

**Company registered number** NI611533

**Charity registered number** NIC00103

**Registered office** Community House  
City Link Business Park  
6A Albert Street  
Belfast  
BT12 4HQ

**Company secretary** Kevin Hanratty

**Chief executive officer** Kevin Hanratty

**Independent auditors** Miscampbell & Co.  
Chartered Accountants  
6 Annadale Avenue  
Belfast  
BT7 3JH

**Bankers** Ulster Bank  
11-16 Donegal Square East  
Belfast  
BT1 2AA

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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The Trustees present their annual report together with the audited financial statements of the charity for the 1 July 2021 to 30 June 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The principal object of the charity is to advance its objective of protecting and promoting human rights within Northern Ireland, to advance education and raise public awareness about human rights and the process for creating a Bill of Rights for Northern Ireland.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

**b. Main activities undertaken to further the charity's purposes for the public benefit**

In setting objective and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit. The charity is an alliance of groups campaigning to ensure a human rights based on society which includes a strong and inclusive Bill of Rights for Northern Ireland.

**Achievements and performance**

**a. Main achievements of the charity**

Grant income from the Human Rights Fund will help support core staff and administrative costs until March 2022. New Grant support from the Legal Education Fund will ensure Brexit related work and related activities continue until February 2024.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The trustees recommend that any deficit for the year be deducted from the fund to which it relates.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**Structure, governance and management**

**a. Constitution**

Human Rights Consortium is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 05/03/2012, and is a registered charity, number NIC00103.

The principal office and registered office of the charitable company is Community House, 6a Albert Street, Belfast, Northern Ireland, BT12 4HQ.

Name of trustees and directors:

Nuala Toman (Appointed on 09/11/2021)  
Elizabeth Nelson  
Fiona McCausland  
Brian Gormally  
Patrick Corrigan  
Patricia Kelly  
Thomas Mahaffy  
Elizabeth Zammitt (Resigned on 09/11/2021)  
Tony O'Reilly  
Patrick Malone (Resigned on 01/09/2021)

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Organisational structure and decision-making policies**

The charity has a nine member board, elected directly from the membership to oversee the Strategic Direction of the charity, and to provide support to the Executive Director who manages the charity at an operational level. The Chairperson is appointed by the board and leads the work of the trustees in ensuring strategic oversight on behalf of members.

**d. Policies adopted for the induction and training of Trustees**

This policy is under review at present following the recent Governance Review.

**e. Pay policy for key management personnel**

All Consortium staff positions are linked to current NJC payscales. NJC payscales are local government pay scales which result from negotiations between the employer and trade union sides of the National Joint Council. The scales include NJC pay points 6 to 49.

**f. Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**Plans for future periods**

The Consortium continues to attempt to secure additional funds to support other staff, administrative and programme objectives.

**Funds held as custodian**

No funds are held as custodian on behalf of others.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity 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 Trustees to prepare financial statements for each financial . Under company law, the Trustees 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 Trustees 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 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.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Miscampbell & Co., have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

The Independent Auditor's Report was unqualified. The name of the Senior Statutory Auditor who signed the audit report was Mr Miscampbell who signed for and on behalf of Miscampbell & Co., Statutory Auditor.

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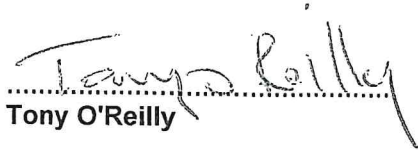
**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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Approved by order of the members of the board of Trustees on 23 November 2022 and signed on their behalf by:

  
.....  
Tony O'Reilly

  
.....  
Patrick Corrigan

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN RIGHTS CONSORTIUM**

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**Opinion**

We have audited the financial statements of Human Rights Consortium (the 'charity') for the Year ended 30 June 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 30 June 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 Trustees' 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 Trustees with respect to going concern are described in the relevant sections of this report.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN RIGHTS CONSORTIUM**  
**(CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual 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 Trustees' report for the financial Year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' 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 Trustees' 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 Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees 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 Trustees' report and from the requirement to prepare a Strategic report.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN RIGHTS CONSORTIUM**  
**(CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (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 Trustees 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 Trustees 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 Trustees 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:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Company is complying with those frameworks by making enquiries of management to understand how the Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN RIGHTS CONSORTIUM**  
**(CONTINUED)**

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**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.



**Patrick Miscampbell (Senior statutory auditor)**

for and on behalf of

**Miscampbell & Co.**

Chartered Accountants

Statutory Auditors

6 Annadale Avenue

Belfast

BT7 3JH

23 November 2022

Miscampbell & Co. are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 JUNE 2022**

|                                    | Note | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Charitable activities              | 4    | 277                                | 270,686                          | 270,963                     | 128,510                     |
| <b>Total income</b>                |      | <u>277</u>                         | <u>270,686</u>                   | <u>270,963</u>              | <u>128,510</u>              |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Charitable activities              |      | -                                  | 161,507                          | 161,507                     | 132,758                     |
| <b>Total expenditure</b>           |      | <u>-</u>                           | <u>161,507</u>                   | <u>161,507</u>              | <u>132,758</u>              |
| <b>Net movement in funds</b>       |      | <u>277</u>                         | <u>109,179</u>                   | <u>109,456</u>              | <u>(4,248)</u>              |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 11,616                             | 144,657                          | 156,273                     | 160,521                     |
| Net movement in funds              |      | 277                                | 109,179                          | 109,456                     | (4,248)                     |
| <b>Total funds carried forward</b> |      | <u>11,893</u>                      | <u>253,836</u>                   | <u>265,729</u>              | <u>156,273</u>              |

The Statement of financial activities includes all gains and losses recognised in the Year.

The notes on pages 12 to 23 form part of these financial statements.

**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: NI611533**


**BALANCE SHEET**  
**AS AT 30 JUNE 2022**

|  | Note | 2022<br>£      | 2021<br>£      |
|--|------|----------------|----------------|
| <b>Fixed assets</b>                            |      |                |                |
| Tangible assets                                | 10   | 5,359          | 805            |
| Investments                                    | 11   | 1              | 1              |
|  |      | 5,360          | 806            |
| <b>Current assets</b>                          |      |                |                |
| Debtors  | 12   | 55,936         | 55,015         |
| Cash at bank and in hand                       |      | 209,162        | 105,122        |
|  |      | 265,098        | 160,137        |
| Creditors: amounts falling due within one year | 13   | (4,729)        | (4,670)        |
| <b>Net current assets</b>                      |      | <b>260,369</b> | <b>155,467</b> |
| <b>Total assets less current liabilities</b>   |      | <b>265,729</b> | <b>156,273</b> |
| <b>Total net assets</b>                        |      | <b>265,729</b> | <b>156,273</b> |
| <b>Charity funds</b>                           |      |                |                |
| Restricted funds                               | 15   | 253,836        | 144,657        |
| Unrestricted funds                             | 15   | 11,893         | 11,616         |
| <b>Total funds</b>                             |      | <b>265,729</b> | <b>156,273</b> |

The Trustees 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 Trustees on 23 November 2022 and signed on their behalf by:

  
**Tony O'Reilly**  
Trustees

  
**Patrick Corrigan**  
Trustees

The notes on pages 12 to 23 form part of these financial statements.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**1. General information**

Human Rights Consortium is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI611533. The registered office address and principal place of business is Community House, City Link Business Park, 6A Albert Street, Belfast, BT12 4HQ. The principal activity of the company continued to be campaigning to ensure a human rights based on a society which included a strong and inclusive Bill of Rights for Northern Ireland.

**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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Human Rights Consortium 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 presented in Sterling (£). The level of rounding is £1.

**2.2 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.

**2.3 Expenditure**

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

All expenditure is inclusive of irrecoverable VAT.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**2. Accounting policies (continued)**

**2.4 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL 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.

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:

|                       |                              |
|-----------------------|------------------------------|
| Fixtures and fittings | - 25% straight line          |
| Computer equipment    | - straight line over 3 years |

**2.5 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**2.6 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.

**2.7 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.

**2.8 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.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**2. Accounting policies (continued)**

**2.9 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the Year.

**2.11 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. 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.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**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.

Critical areas of judgement:

In preparing these financial statements, the directors have had to make the following judgements;

- Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit. Other key sources of estimation uncertainty;
- Tangible fixed assets (see note 10) are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

**HUMAN RIGHTS CONSORTIUM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**4. Income from donations and legacies**

|   | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Just Giving Donations                                   | 157                                | -                                | <b>157</b>                  | 138                         |
| Performing Identities Brexit Project/VCSE<br>Covid Fund | -                                  | -                                | -                           | 5,741                       |
| Human Rights Festival (NIHRC & ECNI)                    | -                                  | 7,000                            | <b>7,000</b>                | 6,500                       |
| CFNI (Human Rights Fund)                                | -                                  | 109,075                          | <b>109,075</b>              | 107,090                     |
| LEF/Beyond BREXIT                                       | -                                  | 36,936                           | <b>36,936</b>               | 9,041                       |
| LEF/Civil Society Alliance Fund                         | -                                  | 116,000                          | <b>116,000</b>              | -                           |
| DFC Equipment   | -                                  | 1,675                            | <b>1,675</b>                | -                           |
| Other Income  | 120                                | -                                | <b>120</b>                  | -                           |
|   | <u>277</u>                         | <u>270,686</u>                   | <u><b>270,963</b></u>       | <u>128,510</u>              |
| <i>Total 2021</i>                                       | <u>3,638</u>                       | <u>124,872</u>                   | <u>128,510</u>              |                             |

**5. Analysis of expenditure by activities**

|                   | Restricted<br>Funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------|----------------------------------|-----------------------------|-----------------------------|
| Support costs     | 161,507                          | <b>161,507</b>              | 132,758                     |
|                   | <u>161,507</u>                   | <u><b>161,507</b></u>       | <u>132,758</u>              |
| <i>Total 2021</i> | <u>132,758</u>                   | <u>132,758</u>              |                             |

**Analysis of support costs**

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

|                                 | <b>Total<br/>funds<br/>2022<br/>£</b> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|---------------------------------|---------------------------------------|---------------------------------------|
| Staff costs                     | <b>145,212</b>                        | 106,148                               |
| Governance costs                | <b>4,783</b>                          | 2,938                                 |
| Rent                            | -                                     | 1,435                                 |
| Telephone                       | <b>971</b>                            | 833                                   |
| Postage and stationary          | <b>388</b>                            | 386                                   |
| General expense                 | <b>1,189</b>                          | 280                                   |
| Bank charges                    | <b>194</b>                            | 187                                   |
| Campaign costs                  | <b>978</b>                            | 3,217                                 |
| Computer costs                  | <b>3,593</b>                          | 2,971                                 |
| Insurance                       | <b>1,261</b>                          | 1,138                                 |
| Training and awareness sessions | <b>35</b>                             | 42                                    |
| Depreciation charge             | <b>2,079</b>                          | 734                                   |
| Research costs                  | <b>26</b>                             | -                                     |
| Human Rights Festival           | <b>798</b>                            | 6,317                                 |
| Contracted Support Costs        | -                                     | 3,891                                 |
| VCSE covid costs                | -                                     | 2,241                                 |
|                                 | <b>161,507</b>                        | 132,758                               |

**6. Governance costs**

|                             | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-----------------------------|--|---------------------------------------|---------------------------------------|
| Auditors' remuneration      | 2,520                                      | <b>2,520</b>                          | 1,800                                 |
| Legal and professional fees | 2,263                                      | <b>2,263</b>                          | 1,138                                 |
|                             | <b>4,783</b>                               | <b>4,783</b>                          | 2,938                                 |

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**7. Auditors' remuneration**

|   | 2022<br>£ | 2021<br>£ |
|---|-----------|-----------|
| Fees payable to the charity's auditor for the audit of the charity's annual accounts              | 2,520     | 1,800     |
| Fees payable to the charity's auditor in respect of:<br>All non-audit services not included above | 1,354     | 816       |
|   | 1,354     | 816       |

**8. Staff costs**

|  | 2022<br>£ | 2021<br>£ |
|--|-----------|-----------|
| Wages and salaries                                   | 129,901   | 94,513    |
| Social security costs                                | 5,883     | 4,100     |
| Contribution to defined contribution pension schemes | 9,428     | 7,535     |
|  | 145,212   | 106,148   |

The average number of persons employed by the charity during the Year was as follows:

|           | 2022<br>No. | 2021<br>No. |
|-----------|-------------|-------------|
| Employees | 6           | 7           |
|           | 6           | 7           |

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the Year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the Year ended 30 June 2022, travel expenses totalling £NIL were reimbursed by Trustees (2021 - £NIL).

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**10. Tangible fixed assets**

|                          | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£    |
|--------------------------|-------------------------------|----------------------------|---------------|
| <b>Cost or valuation</b> |                               |                            |               |
| At 1 July 2021           | 616                           | 8,063                      | 8,679         |
| Additions                | -                             | 6,633                      | 6,633         |
| At 30 June 2022          | <u>616</u>                    | <u>14,696</u>              | <u>15,312</u> |
| <b>Depreciation</b>      |                               |                            |               |
| At 1 July 2021           | 616                           | 7,258                      | 7,874         |
| Charge for the Year      | -                             | 2,079                      | 2,079         |
| At 30 June 2022          | <u>616</u>                    | <u>9,337</u>               | <u>9,953</u>  |
| <b>Net book value</b>    |                               |                            |               |
| At 30 June 2022          | <u>-</u>                      | <u>5,359</u>               | <u>5,359</u>  |
| At 30 June 2021          | <u>-</u>                      | <u>805</u>                 | <u>805</u>    |

**11. Fixed asset investments**

|                          | Unlisted<br>investments<br>£ |
|--------------------------|------------------------------|
| <b>Cost or valuation</b> |                              |
| At 1 July 2021           | 1                            |
| At 30 June 2022          | <u>1</u>                     |
| <b>Net book value</b>    |                              |
| At 30 June 2022          | <u>1</u>                     |
| At 30 June 2021          | <u>1</u>                     |

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**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**12. Debtors**

|                                | <b>2022</b>          | <b>2021</b>   |
|--------------------------------|----------------------|---------------|
|                                | £                    | £             |
| <b>Due within one year</b>     |                      |               |
| Prepayments and accrued income | <b>55,936</b>        | 55,015        |
|                                | <u><b>55,936</b></u> | <u>55,015</u> |
|                                | <u><b>55,936</b></u> | <u>55,015</u> |

**13. Creditors: Amounts falling due within one year**

|                              | <b>2022</b>         | <b>2021</b>  |
|------------------------------|---------------------|--------------|
|                              | £                   | £            |
| Trade creditors              | <b>145</b>          | 279          |
| Other creditors              | <b>1</b>            | 1            |
| Accruals and deferred income | <b>4,583</b>        | 4,390        |
|                              | <u><b>4,729</b></u> | <u>4,670</u> |
|                              | <u><b>4,729</b></u> | <u>4,670</u> |

**14. Financial instruments**

|  | <b>2022</b>           | <b>2021</b>    |
|--|-----------------------|----------------|
|  | £                     | £              |
| <b>Financial assets</b>  |                       |                |
| Financial assets measured at fair value through income and expenditure | <b>209,163</b>        | 105,123        |
|  | <u><b>209,163</b></u> | <u>105,123</u> |

Financial assets measured at fair value through income and expenditure comprise cash held in bank.

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**15. Statement of funds**

**Statement of funds - current Year**

|                                     | Balance at 1<br>July 2021<br>£ | Income<br>£           | Expenditure<br>£        | Transfers<br>in/out<br>£ | Balance at<br>30 June<br>2022<br>£ |
|-------------------------------------|--------------------------------|-----------------------|-------------------------|--------------------------|------------------------------------|
| <b>Unrestricted funds</b>           |                                |                       |                         |                          |                                    |
| General Funds - all funds           | 11,616                         | 277                   | -                       | -                        | 11,893                             |
| <b>Restricted funds</b>             |                                |                       |                         |                          |                                    |
| Restricted Funds - all funds        | 133,775                        | 270,686               | (161,507)               | (3,456)                  | 239,498                            |
| Human Rights Partnership<br>reserve | 10,882                         | -                     | -                       | 3,456                    | 14,338                             |
|                                     | <u>144,657</u>                 | <u>270,686</u>        | <u>(161,507)</u>        | <u>-</u>                 | <u>253,836</u>                     |
| <b>Total of funds</b>               | <u><u>156,273</u></u>          | <u><u>270,963</u></u> | <u><u>(161,507)</u></u> | <u><u>-</u></u>          | <u><u>265,729</u></u>              |

The Human Rights Partnership (HRP) reserve represents 50% of the amount that Human Rights Consortium (HRC) would contribute to the Service Charge for Community House were it to pay the amount according to its square footage. It is agreed by the HRP that each partner organisation will put aside this amount as a Restricted Reserve available for use in the event of unexpected expenses in the maintenance of Community House.

**Statement of funds - prior Year**

|                                     | <i>Balance at<br/>1 July 2020<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>30 June<br/>2021<br/>£</i> |
|-------------------------------------|---|---------------------|--------------------------|-----------------------------------|--|
| <b>Unrestricted funds</b>           |   |                     |                          |                                   |  |
| General Funds - all funds           | 7,978                                   | 3,638               | -                        | -                                 | 11,616                                       |
| <b>Restricted funds</b>             |   |                     |                          |                                   |  |
| Restricted Funds - all funds        | 145,118                                 | 124,872             | (132,758)                | (3,456)                           | 133,776                                      |
| Human Rights Partnership<br>reserve | 7,425                                   | -                   | -                        | 3,456                             | 10,881                                       |
|                                     | <u>152,543</u>                          | <u>124,872</u>      | <u>(132,758)</u>         | <u>-</u>                          | <u>144,657</u>                               |

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**15. Statement of funds (continued)**

|                       |                |                |                  |          |                |
|-----------------------|----------------|----------------|------------------|----------|----------------|
| <b>Total of funds</b> | <u>160,521</u> | <u>128,510</u> | <u>(132,758)</u> | <u>-</u> | <u>156,273</u> |
|-----------------------|----------------|----------------|------------------|----------|----------------|

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | -  | 5,359                                      | <b>5,359</b>                          |
| Fixed asset investments       | -  | 1  | <b>1</b>                              |
| Debtors due within one year   | 55,000                                       | 936  | <b>55,936</b>                         |
| Current assets                | (43,107)                                     | 252,269                                    | <b>209,162</b>                        |
| Creditors due within one year | -  | (4,729)                                    | <b>(4,729)</b>                        |
| <b>Total</b>                  | <u>11,893</u>                                | <u>253,836</u>                             | <u><b>265,729</b></u>                 |

**Analysis of net assets between funds - prior year**

|                               | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Restricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | -  | 805  | 805                                   |
| Fixed asset investments       | -  | 1  | 1                                     |
| Debtors due within one year   | -  | 55,015                                     | 55,015                                |
| Current assets                | 11,616                                       | 93,506                                     | 105,122                               |
| Creditors due within one year | -  | (4,670)                                    | (4,670)                               |
| <b>Total</b>                  | <u>11,616</u>                                | <u>144,657</u>                             | <u>156,273</u>                        |

**17. Pension commitments**

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company £9,428 (2021: £7,535).

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**HUMAN RIGHTS CONSORTIUM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**18. Related party transactions**

One of the Trustees is also the Trustee in Human Rights Partnership Limited (HRP). Included in Other Creditors is the amount of £1 owed to HRP (2021:£1) and Other Debtors is the amount of £NIL (2021:£NIL) due from HRP regarding costs the charity paid on behalf of HRP.

**Human Rights Consortium**

Northern Ireland - Charity number 101538

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# Annual return

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**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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Trustees

**Trustees** Elizabeth Nelson  
Fiona McCausland  
Brian Gormally  
Patrick Corrigan, Treasurer  
Patricia Kelly  
Thomas Mahaffy  
Elizabeth Zammitt (resigned 09/11/2021)  
Patrick Malone (resigned 01/09/2021)  
Tony O'Reilly, Chair  
Nuala Toman (appointed 09/11/2021)

**Company registered number** NI611533

**Charity registered number** NIC00103

**Registered office** Community House  
City Link Business Park  
6A Albert Street  
Belfast  
BT12 4HQ

**Company secretary** Kevin Hanratty

**Chief executive officer** Kevin Hanratty

**Independent auditors** Miscampbell & Co.  
Chartered Accountants  
6 Annadale Avenue  
Belfast  
BT7 3JH

**Bankers** Ulster Bank  
11-16 Donegal Square East  
Belfast  
BT1 2AA

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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The Trustees present their annual report together with the audited financial statements of the charity for the 1 July 2021 to 30 June 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The principal object of the charity is to advance its objective of protecting and promoting human rights within Northern Ireland, to advance education and raise public awareness about human rights and the process for creating a Bill of Rights for Northern Ireland.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

**b. Main activities undertaken to further the charity's purposes for the public benefit**

In setting objective and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit. The charity is an alliance of groups campaigning to ensure a human rights based on society which includes a strong and inclusive Bill of Rights for Northern Ireland.

**Achievements and performance**

**a. Main achievements of the charity**

Grant income from the Human Rights Fund will help support core staff and administrative costs until March 2022. New Grant support from the Legal Education Fund will ensure Brexit related work and related activities continue until February 2024.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The trustees recommend that any deficit for the year be deducted from the fund to which it relates.

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**HUMAN RIGHTS CONSORTIUM**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**Structure, governance and management**

**a. Constitution**

Human Rights Consortium is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 05/03/2012, and is a registered charity, number NIC00103.

The principal office and registered office of the charitable company is Community House, 6a Albert Street, Belfast, Northern Ireland, BT12 4HQ.

Name of trustees and directors:

Nuala Toman (Appointed on 09/11/2021)  
Elizabeth Nelson  
Fiona McCausland  
Brian Gormally  
Patrick Corrigan  
Patricia Kelly  
Thomas Mahaffy  
Elizabeth Zammitt (Resigned on 09/11/2021)  
Tony O'Reilly  
Patrick Malone (Resigned on 01/09/2021)

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Organisational structure and decision-making policies**

The charity has a nine member board, elected directly from the membership to oversee the Strategic Direction of the charity, and to provide support to the Executive Director who manages the charity at an operational level. The Chairperson is appointed by the board and leads the work of the trustees in ensuring strategic oversight on behalf of members.

**d. Policies adopted for the induction and training of Trustees**

This policy is under review at present following the recent Governance Review.

**e. Pay policy for key management personnel**

All Consortium staff positions are linked to current NJC payscales. NJC payscales are local government pay scales which result from negotiations between the employer and trade union sides of the National Joint Council. The scales include NJC pay points 6 to 49.

**f. Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**Plans for future periods**

The Consortium continues to attempt to secure additional funds to support other staff, administrative and programme objectives.

**Funds held as custodian**

No funds are held as custodian on behalf of others.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity 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 Trustees to prepare financial statements for each financial . Under company law, the Trustees 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 Trustees 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 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.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Miscampbell & Co., have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

The Independent Auditor's Report was unqualified. The name of the Senior Statutory Auditor who signed the audit report was Mr Miscampbell who signed for and on behalf of Miscampbell & Co., Statutory Auditor.

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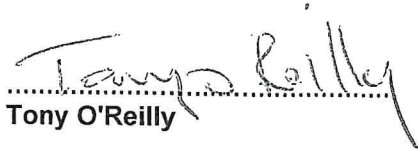
**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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Approved by order of the members of the board of Trustees on 23 November 2022 and signed on their behalf by:

  
.....  
Tony O'Reilly

  
.....  
Patrick Corrigan

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN RIGHTS CONSORTIUM**

---

**Opinion**

We have audited the financial statements of Human Rights Consortium (the 'charity') for the Year ended 30 June 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 30 June 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 Trustees' 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 Trustees with respect to going concern are described in the relevant sections of this report.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN RIGHTS CONSORTIUM**  
**(CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual 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 Trustees' report for the financial Year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' 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 Trustees' 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 Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees 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 Trustees' report and from the requirement to prepare a Strategic report.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN RIGHTS CONSORTIUM**  
**(CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (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 Trustees 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 Trustees 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 Trustees 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:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Company is complying with those frameworks by making enquiries of management to understand how the Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN RIGHTS CONSORTIUM**  
**(CONTINUED)**

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**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.



**Patrick Miscampbell (Senior statutory auditor)**

for and on behalf of

**Miscampbell & Co.**

Chartered Accountants

Statutory Auditors

6 Annadale Avenue

Belfast

BT7 3JH

23 November 2022

Miscampbell & Co. are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 JUNE 2022**

|                                    | Note | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Charitable activities              | 4    | 277                                | 270,686                          | 270,963                     | 128,510                     |
| <b>Total income</b>                |      | <u>277</u>                         | <u>270,686</u>                   | <u>270,963</u>              | <u>128,510</u>              |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Charitable activities              |      | -                                  | 161,507                          | 161,507                     | 132,758                     |
| <b>Total expenditure</b>           |      | <u>-</u>                           | <u>161,507</u>                   | <u>161,507</u>              | <u>132,758</u>              |
| <b>Net movement in funds</b>       |      | <u>277</u>                         | <u>109,179</u>                   | <u>109,456</u>              | <u>(4,248)</u>              |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 11,616                             | 144,657                          | 156,273                     | 160,521                     |
| Net movement in funds              |      | 277                                | 109,179                          | 109,456                     | (4,248)                     |
| <b>Total funds carried forward</b> |      | <u>11,893</u>                      | <u>253,836</u>                   | <u>265,729</u>              | <u>156,273</u>              |

The Statement of financial activities includes all gains and losses recognised in the Year.

The notes on pages 12 to 23 form part of these financial statements.

**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: NI611533**


**BALANCE SHEET**  
**AS AT 30 JUNE 2022**

|  | Note | 2022<br>£      | 2021<br>£      |
|--|------|----------------|----------------|
| <b>Fixed assets</b>                            |      |                |                |
| Tangible assets                                | 10   | 5,359          | 805            |
| Investments                                    | 11   | 1              | 1              |
|  |      | 5,360          | 806            |
| <b>Current assets</b>                          |      |                |                |
| Debtors  | 12   | 55,936         | 55,015         |
| Cash at bank and in hand                       |      | 209,162        | 105,122        |
|  |      | 265,098        | 160,137        |
| Creditors: amounts falling due within one year | 13   | (4,729)        | (4,670)        |
| <b>Net current assets</b>                      |      | <b>260,369</b> | <b>155,467</b> |
| <b>Total assets less current liabilities</b>   |      | <b>265,729</b> | <b>156,273</b> |
| <b>Total net assets</b>                        |      | <b>265,729</b> | <b>156,273</b> |
| <b>Charity funds</b>                           |      |                |                |
| Restricted funds                               | 15   | 253,836        | 144,657        |
| Unrestricted funds                             | 15   | 11,893         | 11,616         |
| <b>Total funds</b>                             |      | <b>265,729</b> | <b>156,273</b> |

The Trustees 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 Trustees on 23 November 2022 and signed on their behalf by:

  
**Tony O'Reilly**  
Trustees

  
**Patrick Corrigan**  
Trustees

The notes on pages 12 to 23 form part of these financial statements.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**1. General information**

Human Rights Consortium is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI611533. The registered office address and principal place of business is Community House, City Link Business Park, 6A Albert Street, Belfast, BT12 4HQ. The principal activity of the company continued to be campaigning to ensure a human rights based on a society which included a strong and inclusive Bill of Rights for Northern Ireland.

**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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Human Rights Consortium 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 presented in Sterling (£). The level of rounding is £1.

**2.2 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.

**2.3 Expenditure**

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

All expenditure is inclusive of irrecoverable VAT.

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**HUMAN RIGHTS CONSORTIUM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**2. Accounting policies (continued)**

**2.4 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL 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.

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:

|                       |                              |
|-----------------------|------------------------------|
| Fixtures and fittings | - 25% straight line          |
| Computer equipment    | - straight line over 3 years |

**2.5 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**2.6 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.

**2.7 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.

**2.8 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.

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**HUMAN RIGHTS CONSORTIUM**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**2. Accounting policies (continued)**

**2.9 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the Year.

**2.11 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. 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.

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**HUMAN RIGHTS CONSORTIUM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**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.

Critical areas of judgement:

In preparing these financial statements, the directors have had to make the following judgements;

- Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit. Other key sources of estimation uncertainty;
- Tangible fixed assets (see note 10) are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

**HUMAN RIGHTS CONSORTIUM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**4. Income from donations and legacies**

|  | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Just Giving Donations                                | 157                                | -                                | <b>157</b>                  | 138                         |
| Performing Identities Brexit Project/VCSE Covid Fund | -                                  | -                                | -                           | 5,741                       |
| Human Rights Festival (NIHRC & ECNI)                 | -                                  | 7,000                            | <b>7,000</b>                | 6,500                       |
| CFNI (Human Rights Fund)                             | -                                  | 109,075                          | <b>109,075</b>              | 107,090                     |
| LEF/Beyond BREXIT                                    | -                                  | 36,936                           | <b>36,936</b>               | 9,041                       |
| LEF/Civil Society Alliance Fund                      | -                                  | 116,000                          | <b>116,000</b>              | -                           |
| DFC Equipment  | -                                  | 1,675                            | <b>1,675</b>                | -                           |
| Other Income   | 120                                | -                                | <b>120</b>                  | -                           |
|  | <u>277</u>                         | <u>270,686</u>                   | <u><b>270,963</b></u>       | <u>128,510</u>              |
| <i>Total 2021</i>                                    | <u>3,638</u>                       | <u>124,872</u>                   | <u>128,510</u>              |                             |

**5. Analysis of expenditure by activities**

|                   | Restricted<br>Funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------|----------------------------------|-----------------------------|-----------------------------|
| Support costs     | 161,507                          | <b>161,507</b>              | 132,758                     |
|                   | <u>161,507</u>                   | <u><b>161,507</b></u>       | <u>132,758</u>              |
| <i>Total 2021</i> | <u>132,758</u>                   | <u>132,758</u>              |                             |

**Analysis of support costs**

**HUMAN RIGHTS CONSORTIUM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

|                                 | <b>Total<br/>funds<br/>2022<br/>£</b> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|---------------------------------|---------------------------------------|---------------------------------------|
| Staff costs                     | <b>145,212</b>                        | 106,148                               |
| Governance costs                | <b>4,783</b>                          | 2,938                                 |
| Rent                            | -                                     | 1,435                                 |
| Telephone                       | <b>971</b>                            | 833                                   |
| Postage and stationary          | <b>388</b>                            | 386                                   |
| General expense                 | <b>1,189</b>                          | 280                                   |
| Bank charges                    | <b>194</b>                            | 187                                   |
| Campaign costs                  | <b>978</b>                            | 3,217                                 |
| Computer costs                  | <b>3,593</b>                          | 2,971                                 |
| Insurance                       | <b>1,261</b>                          | 1,138                                 |
| Training and awareness sessions | <b>35</b>                             | 42                                    |
| Depreciation charge             | <b>2,079</b>                          | 734                                   |
| Research costs                  | <b>26</b>                             | -                                     |
| Human Rights Festival           | <b>798</b>                            | 6,317                                 |
| Contracted Support Costs        | -                                     | 3,891                                 |
| VCSE covid costs                | -                                     | 2,241                                 |
|                                 | <b>161,507</b>                        | 132,758                               |

**6. Governance costs**

|                             | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-----------------------------|--|---------------------------------------|---------------------------------------|
| Auditors' remuneration      | 2,520                                      | <b>2,520</b>                          | 1,800                                 |
| Legal and professional fees | 2,263                                      | <b>2,263</b>                          | 1,138                                 |
|                             | <b>4,783</b>                               | <b>4,783</b>                          | 2,938                                 |

**HUMAN RIGHTS CONSORTIUM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**7. Auditors' remuneration**

|   | 2022<br>£ | 2021<br>£ |
|---|-----------|-----------|
| Fees payable to the charity's auditor for the audit of the charity's annual accounts              | 2,520     | 1,800     |
| Fees payable to the charity's auditor in respect of:<br>All non-audit services not included above | 1,354     | 816       |
|   | 1,354     | 816       |

**8. Staff costs**

|  | 2022<br>£ | 2021<br>£ |
|--|-----------|-----------|
| Wages and salaries                                   | 129,901   | 94,513    |
| Social security costs                                | 5,883     | 4,100     |
| Contribution to defined contribution pension schemes | 9,428     | 7,535     |
|  | 145,212   | 106,148   |

The average number of persons employed by the charity during the Year was as follows:

|           | 2022<br>No. | 2021<br>No. |
|-----------|-------------|-------------|
| Employees | 6           | 7           |
|           | 6           | 7           |

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the Year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the Year ended 30 June 2022, travel expenses totalling £NIL were reimbursed by Trustees (2021 - £NIL).

**HUMAN RIGHTS CONSORTIUM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**10. Tangible fixed assets**

|                          | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£    |
|--------------------------|-------------------------------|----------------------------|---------------|
| <b>Cost or valuation</b> |                               |                            |               |
| At 1 July 2021           | 616                           | 8,063                      | 8,679         |
| Additions                | -                             | 6,633                      | 6,633         |
| At 30 June 2022          | <u>616</u>                    | <u>14,696</u>              | <u>15,312</u> |
| <b>Depreciation</b>      |                               |                            |               |
| At 1 July 2021           | 616                           | 7,258                      | 7,874         |
| Charge for the Year      | -                             | 2,079                      | 2,079         |
| At 30 June 2022          | <u>616</u>                    | <u>9,337</u>               | <u>9,953</u>  |
| <b>Net book value</b>    |                               |                            |               |
| At 30 June 2022          | <u>-</u>                      | <u>5,359</u>               | <u>5,359</u>  |
| At 30 June 2021          | <u>-</u>                      | <u>805</u>                 | <u>805</u>    |

**11. Fixed asset investments**

|                          | Unlisted<br>investments<br>£ |
|--------------------------|------------------------------|
| <b>Cost or valuation</b> |                              |
| At 1 July 2021           | 1                            |
| At 30 June 2022          | <u>1</u>                     |
| <b>Net book value</b>    |                              |
| At 30 June 2022          | 1                            |
| At 30 June 2021          | <u>1</u>                     |

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**HUMAN RIGHTS CONSORTIUM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**12. Debtors**

|                                | <b>2022</b>          | <b>2021</b>   |
|--------------------------------|----------------------|---------------|
|                                | £                    | £             |
| <b>Due within one year</b>     |                      |               |
| Prepayments and accrued income | <b>55,936</b>        | 55,015        |
|                                | <u><b>55,936</b></u> | <u>55,015</u> |
|                                | <u><b>55,936</b></u> | <u>55,015</u> |

**13. Creditors: Amounts falling due within one year**

|                              | <b>2022</b>         | <b>2021</b>  |
|------------------------------|---------------------|--------------|
|                              | £                   | £            |
| Trade creditors              | <b>145</b>          | 279          |
| Other creditors              | <b>1</b>            | 1            |
| Accruals and deferred income | <b>4,583</b>        | 4,390        |
|                              | <u><b>4,729</b></u> | <u>4,670</u> |
|                              | <u><b>4,729</b></u> | <u>4,670</u> |

**14. Financial instruments**

|  | <b>2022</b>           | <b>2021</b>    |
|--|-----------------------|----------------|
|  | £                     | £              |
| <b>Financial assets</b>  |                       |                |
| Financial assets measured at fair value through income and expenditure | <b>209,163</b>        | 105,123        |
|  | <u><b>209,163</b></u> | <u>105,123</u> |

Financial assets measured at fair value through income and expenditure comprise cash held in bank.

**HUMAN RIGHTS CONSORTIUM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**15. Statement of funds**

**Statement of funds - current Year**

|                                     | Balance at 1<br>July 2021<br>£ | Income<br>£           | Expenditure<br>£        | Transfers<br>in/out<br>£ | Balance at<br>30 June<br>2022<br>£ |
|-------------------------------------|--------------------------------|-----------------------|-------------------------|--------------------------|------------------------------------|
| <b>Unrestricted funds</b>           |                                |                       |                         |                          |                                    |
| General Funds - all funds           | 11,616                         | 277                   | -                       | -                        | 11,893                             |
| <b>Restricted funds</b>             |                                |                       |                         |                          |                                    |
| Restricted Funds - all funds        | 133,775                        | 270,686               | (161,507)               | (3,456)                  | 239,498                            |
| Human Rights Partnership<br>reserve | 10,882                         | -                     | -                       | 3,456                    | 14,338                             |
|                                     | <u>144,657</u>                 | <u>270,686</u>        | <u>(161,507)</u>        | <u>-</u>                 | <u>253,836</u>                     |
| <b>Total of funds</b>               | <u><u>156,273</u></u>          | <u><u>270,963</u></u> | <u><u>(161,507)</u></u> | <u><u>-</u></u>          | <u><u>265,729</u></u>              |

The Human Rights Partnership (HRP) reserve represents 50% of the amount that Human Rights Consortium (HRC) would contribute to the Service Charge for Community House were it to pay the amount according to its square footage. It is agreed by the HRP that each partner organisation will put aside this amount as a Restricted Reserve available for use in the event of unexpected expenses in the maintenance of Community House.

**Statement of funds - prior Year**

|                                     | <i>Balance at</i><br><i>1 July 2020</i><br>£ | <i>Income</i><br>£ | <i>Expenditure</i><br>£ | <i>Transfers</i><br><i>in/out</i><br>£ | <i>Balance at</i><br><i>30 June</i><br><i>2021</i><br>£ |
|-------------------------------------|--|--------------------|-------------------------|--|---|
| <b>Unrestricted funds</b>           |  |                    |                         |  |   |
| General Funds - all funds           | 7,978  | 3,638              | -                       | -                                      | 11,616  |
| <b>Restricted funds</b>             |  |                    |                         |  |   |
| Restricted Funds - all funds        | 145,118                                      | 124,872            | (132,758)               | (3,456)                                | 133,776   |
| Human Rights Partnership<br>reserve | 7,425  | -                  | -                       | 3,456                                  | 10,881  |
|                                     | <u>152,543</u>                               | <u>124,872</u>     | <u>(132,758)</u>        | <u>-</u>                               | <u>144,657</u>  |

**HUMAN RIGHTS CONSORTIUM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**15. Statement of funds (continued)**

|                       |                |                |                  |          |                |
|-----------------------|----------------|----------------|------------------|----------|----------------|
| <b>Total of funds</b> | <u>160,521</u> | <u>128,510</u> | <u>(132,758)</u> | <u>-</u> | <u>156,273</u> |
|-----------------------|----------------|----------------|------------------|----------|----------------|

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | -  | 5,359                                      | <b>5,359</b>                          |
| Fixed asset investments       | -  | 1  | <b>1</b>                              |
| Debtors due within one year   | 55,000                                       | 936  | <b>55,936</b>                         |
| Current assets                | (43,107)                                     | 252,269                                    | <b>209,162</b>                        |
| Creditors due within one year | -  | (4,729)                                    | <b>(4,729)</b>                        |
| <b>Total</b>                  | <u>11,893</u>                                | <u>253,836</u>                             | <u><b>265,729</b></u>                 |

**Analysis of net assets between funds - prior year**

|                               | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Restricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | -  | 805  | 805                                   |
| Fixed asset investments       | -  | 1  | 1                                     |
| Debtors due within one year   | -  | 55,015                                     | 55,015                                |
| Current assets                | 11,616                                       | 93,506                                     | 105,122                               |
| Creditors due within one year | -  | (4,670)                                    | (4,670)                               |
| <b>Total</b>                  | <u>11,616</u>                                | <u>144,657</u>                             | <u>156,273</u>                        |

**17. Pension commitments**

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company £9,428 (2021: £7,535).

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**HUMAN RIGHTS CONSORTIUM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**18. Related party transactions**

One of the Trustees is also the Trustee in Human Rights Partnership Limited (HRP). Included in Other Creditors is the amount of £1 owed to HRP (2021:£1) and Other Debtors is the amount of £NIL (2021:£NIL) due from HRP regarding costs the charity paid on behalf of HRP.