
HUMAN RIGHTS CONSORTIUM
(A company limited by guarantee)

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

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)
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Company registered number	NI611533
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Charity registered number	NIC00103
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Registered office	Community House City Link Business Park 6A Albert Street Belfast BT12 4HQ
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Company secretary	Kevin Hanratty
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Chief executive officer	Kevin Hanratty
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Independent auditors	Miscampbell & Co. Chartered Accountants 6 Annadale Avenue Belfast BT7 3JH
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Bankers	Ulster Bank 11-16 Donegal Square East Belfast BT1 2AA
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HUMAN RIGHTS CONSORTIUM
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TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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

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

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

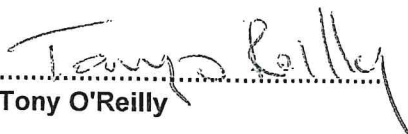
The auditors, Miscampbell & Co., have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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

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

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.

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

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. This description forms part of our Auditors' report.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



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

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Charitable activities	4	277	270,686	270,963	128,510
Total income		<u>277</u>	<u>270,686</u>	<u>270,963</u>	<u>128,510</u>
Expenditure on:					
Charitable activities		-	161,507	161,507	132,758
Total expenditure		<u>-</u>	<u>161,507</u>	<u>161,507</u>	<u>132,758</u>
Net movement in funds		<u>277</u>	<u>109,179</u>	<u>109,456</u>	<u>(4,248)</u>
Reconciliation of funds:					
Total funds brought forward		11,616	144,657	156,273	160,521
Net movement in funds		277	109,179	109,456	(4,248)
Total funds carried forward		<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 £	2021 £
Fixed assets			
Tangible assets	10	5,359	805
Investments	11	1	1
		<u>5,360</u>	<u>806</u>
Current assets			
Debtors	12	55,936	55,015
Cash at bank and in hand		209,162	105,122
		<u>265,098</u>	<u>160,137</u>
Creditors: amounts falling due within one year	13	(4,729)	(4,670)
Net current assets		<u>260,369</u>	<u>155,467</u>
Total assets less current liabilities		<u>265,729</u>	<u>156,273</u>
Total net assets		<u><u>265,729</u></u>	<u><u>156,273</u></u>
Charity funds			
Restricted funds	15	253,836	144,657
Unrestricted funds	15	11,893	11,616
Total funds		<u><u>265,729</u></u>	<u><u>156,273</u></u>

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.

HUMAN RIGHTS CONSORTIUM
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

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

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

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

3. Critical accounting estimates and areas of judgement

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

Critical accounting estimates and assumptions:

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

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.

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

4. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Just Giving Donations	157	-	157	138
Performing Identities Brexit Project/VCSE Covid Fund	-	-	-	5,741
Human Rights Festival (NIHRC & ECNI)	-	7,000	7,000	6,500
CFNI (Human Rights Fund)	-	109,075	109,075	107,090
LEF/Beyond BREXIT	-	36,936	36,936	9,041
LEF/Civil Society Alliance Fund	-	116,000	116,000	-
DFC Equipment	-	1,675	1,675	-
Other Income	120	-	120	-
	<u>277</u>	<u>270,686</u>	<u>270,963</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 Funds 2022 £	Total funds 2022 £	Total funds 2021 £
Support costs	161,507	161,507	132,758
<i>Total 2021</i>	<u>132,758</u>	<u>132,758</u>	

Analysis of support costs

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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)

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

6. Governance costs

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

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

7. Auditors' remuneration

	2022 £	2021 £
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: All non-audit services not included above	1,354	816
	<u> </u>	<u> </u>

8. Staff costs

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

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

	2022 No.	2021 No.
Employees	<u>6</u>	<u>7</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).

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

10. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
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>
Depreciation			
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>
Net book value			
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 investments £
Cost or valuation	
At 1 July 2021	1
At 30 June 2022	<u>1</u>
Net book value	
At 30 June 2022	<u>1</u>
At 30 June 2021	<u>1</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Debtors

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

13. Creditors: Amounts falling due within one year

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

14. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	209,163	105,123

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

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds

Statement of funds - current Year

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

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

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

15. Statement of funds (continued)

Total of funds	160,521	128,510	(132,758)	-	156,273
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16. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	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)
Total	11,616	144,657	156,273

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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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.