

**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.

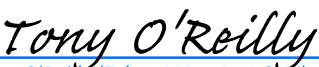
**Auditors**

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and 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 Funds	Restricted Funds	Total	Total
		2023	2023	2023	2022
Income from:	Notes	£	£	£	£
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		<u>11,893</u>	<u>253,836</u>	<u>265,729</u>	<u>156,273</u>
<b>Fund balances carried forward</b>		<u><u>11,965</u></u>	<u><u>298,331</u></u>	<u><u>310,296</u></u>	<u><u>265,729</u></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

		2023		2022	
	Notes	£	£	£	£
<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 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
<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	-
	<u>72</u>	<u>272,599</u>	<u>272,671</u>	<u>270,963</u>

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
<b>3. Support costs</b>				
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
	<u>-</u>	<u>228,104</u>	<u>228,104</u>	<u>161,507</u>

## Human Rights Consortium

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

..... continued

#### 4. Employees

	Year ended 2023	Year ended 2022
<b>Number of employees</b>		
The average monthly numbers of employees (including the Directors) during the year were:		
Support staff	5	6
<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 £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 July 2022	14,696	616	15,312
At 30 June 2023	14,696	616	15,312
<b>Depreciation</b>			
At 1 July 2022	9,337	616	9,953
Charge for the year	2,362	-	2,362
At 30 June 2023	11,699	616	12,315
<b>Net book values</b>			
At 30 June 2023	2,997	-	2,997
At 30 June 2022	5,359	-	5,359

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

9. Debtors	2023 £	2022 £
Prepayments and accrued income	19,908	55,936

## 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 £	2022 £
Creditors	-	145
Loans	1	1
Accruals and deferred income	4,543	4,583
	<u>4,544</u>	<u>4,729</u>

11. Statement of funds	General reserve account £	Restricted reserve account £	HRP reserve account £	Total £
<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>	<u>11,965</u>	<u>283,993</u>	<u>14,338</u>	<u>310,296</u>

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 reserve fund £	Restricted reserve fund £	Total £
<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>	<u>11,965</u>	<u>298,331</u>	<u>310,296</u>

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

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By:	Craig Turkington (info@mtsaccountants.com)
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