

Company Registration Number: 02824893
Charity Registration Number: 1024948

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

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

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

Bankers

Royal Bank of Scotland
25 Millbank
London
SW1P 4RB

CAF Bank
PO Box 289
West Malling
Kent
ME19 4TA

Scottish Widows Bank plc
67 Morrison Street
Edinburgh
EH3 8YJ

Nationwide International Limited
Kings Park Road
Moulton Park
Northampton
NN3 6NW

EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

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

MISSION AND VALUES

The Charity's objects are:

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

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

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

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

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

Policy for furthering objects

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

EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

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

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

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

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

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

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

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

EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

Grant making policy

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

Risks

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

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

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

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

Plans for future periods

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

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

EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

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

FINANCIAL REVIEW

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

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

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

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

Reserves

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

THE CIVIL LIBERTIES TRUST
(A company limited by guarantee)

EXECUTIVE COMMITTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

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

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

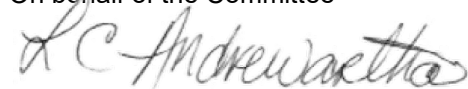
Following a rebranding exercise on 15 May 2023 the trading name of the company's independent auditor changed from MHA MacIntyre Hudson to MHA. A resolution to reappoint MHA as independent auditor will be proposed at the next Annual General Meeting.

Trustees' Indemnities

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

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

On behalf of the Committee



.....
Letitia Andrewartha, Treasurer

Date: 28 June 2023

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

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

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

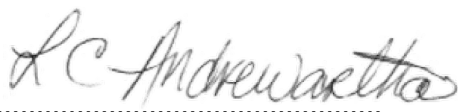
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject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

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

In so far as the Executive Committee are aware:

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

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



.....
Tish Andrewartha

Treasurer

Date: 28 June 2023

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of the Executive Committee

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

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

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

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

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

Use of our report

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



Stuart McKay BSc FCA DChA (Senior Statutory Auditor)

for and on behalf of

MHA

Statutory Auditor
London, United Kingdom

Date: 01/08/2023

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

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

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

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

All income and expenditure derive from continuing activities.

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

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

BALANCE SHEET
AS AT 31 DECEMBER 2022

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

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

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

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



Letitia Andrewartha

Treasurer

Date: 28 June 2023

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

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

1. General information

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

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

2.2 Going concern

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

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

2. Accounting policies (continued)

2.3 Income

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

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

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

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

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

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

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

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

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

2. Accounting policies (continued)

2.4 Expenditure

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

- Expenditure on raising funds
- Expenditure on charitable activities

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

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Taxation

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

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

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

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

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

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

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

Depreciation is provided on the following bases:

Freehold property	- 50 years
Refitting costs	- 10 years

Freehold land is not depreciated.

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

2.8 Stocks

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

2.9 Debtors

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

2.10 Cash at bank and in hand

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

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

2. Accounting policies (continued)

2.11 Liabilities and provisions

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

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

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

2.12 Financial instruments

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

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

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

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

2.13 Fund accounting

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

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

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

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

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

3. Critical accounting estimates and areas of judgement

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

Critical accounting estimates and assumptions:

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

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

4. Income from donations, legacies and grants

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

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

5. Analysis of grants receivable

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

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

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

6. Income from investments

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

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

7. Other income

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

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

THE CIVIL LIBERTIES TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Analysis of expenditure on raising funds

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

9. Analysis of expenditure on charitable activities - by fund

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

THE CIVIL LIBERTIES TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. Analysis of expenditure on charitable activities - by type

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

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

Analysis of support costs

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

THE CIVIL LIBERTIES TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Analysis of grants payable

	Grants to Institutions 2022 £	Total funds 2022 £
Grants to Liberty's core charitable work	185,000	185,000
Other grants to Liberty charitable campaigning	1,771,186	1,771,186
Other grants	9,761	9,761
Total 2022	<u>1,965,947</u>	<u>1,965,947</u>
	<i>Grants to Institutions 2021 £</i>	<i>Total funds 2021 £</i>
Grants to Liberty's core charitable work	398,000	398,000
Other grants to Liberty charitable campaigning	1,227,624	1,227,624
<i>Total 2021</i>	<u>1,625,624</u>	<u>1,625,624</u>

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

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

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

THE CIVIL LIBERTIES TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12. Governance costs

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

13. Staff and employee benefits

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

14. Executive Committee's remuneration and expenses

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

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

THE CIVIL LIBERTIES TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. Tangible fixed assets

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

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

16. Stocks

	2022 £	2021 £
Donated goods for resale	<u><u>13,031</u></u>	<u><u>13,031</u></u>

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

THE CIVIL LIBERTIES TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17. Debtors

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

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

18. Creditors: Amounts falling due within one year

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

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

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

THE CIVIL LIBERTIES TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

19. Statement of funds

Statement of funds - current year

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

THE CIVIL LIBERTIES TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

19. Statement of funds (continued)

Statement of funds - prior year

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

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

19. Statement of funds (continued)

Fixed Asset Reserve

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

Designated Fund for Liberty

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

Premises Condition Fund

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

Restricted Funds

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

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

THE CIVIL LIBERTIES TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

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

22. Analysis of cash and cash equivalents

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

THE CIVIL LIBERTIES TRUST
(A Company Limited by Guarantee)

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

23. Analysis of changes in net debt

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

24. Related party transactions

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