

**Company Registration Number: 03260840**

**THE NATIONAL COUNCIL FOR CIVIL LIBERTIES**

**EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### REFERENCE AND ADMINISTRATION DETAILS OF THE COMPANY, ITS EXECUTIVE COMMITTEE AND ADVISORS

FOR THE YEAR ENDED 31 DECEMBER 2025

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#### Executive Committee

Judit Seymour \* Chair (appointed 16 July 2025)  
Margaret Breddal \* Interim Chair (resigned 15 July 2025)  
Letitia Andrewartha \* (resigned 27 October 2025)  
Shabna Begum (appointed 1 March 2025)  
Clive Browne (appointed 16 July 2025)  
Céleste Camp (appointed 1 March 2025)  
Abraham Eiluorior  
Aidan Geary \*  
Andres Ilves (appointed 16 July 2025)  
Alastair Livesey \* (appointed 27 October 2025)  
Howard Jacobs (appointed 7 March 2026)  
Angus McCallum (appointed 16 July 2025)  
Qudsia Mirza  
Suhan Rajkumar  
David Taylor (resigned 16 July 2025)  
Patricia Tuitt

\* Nominated and served as trustees of the Civil Liberties Trust during the year.

#### Non-Executive Committee member co-opted to Finance Sub Committee

Meredith Coombs

#### Company registered number

03260840

#### Registered office

Liberty House  
26-30 Strutton Ground  
London  
SW1P 2HR

#### Company Secretary

Jenny Beardsley

#### Liberty Director

Akiko Hart

#### Independent Auditors

HaysMac  
10 Queen Street Place  
London  
EC4R 1AG

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**THE NATIONAL COUNCIL FOR CIVIL LIBERTIES**

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**REFERENCE AND ADMINISTRATION DETAILS OF THE COMPANY, ITS EXECUTIVE  
COMMITTEE AND ADVISORS CONTINUED**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**Bankers**

Royal Bank of Scotland  
Natwest Group  
1<sup>st</sup> Floor  
440 Strand  
London  
WC2R 0QS

Nationwide Building Society  
Kings Park Road  
Moulton Park  
Northampton  
NN3 6NW

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# THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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## EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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The Executive Committee present their report and the audited financial statements for the year ended 31 December 2025.

The National Council for Civil Liberties ("Liberty" or "the Company") is registered as a company limited by guarantee no. 03260840; its governing instrument is its Memorandum and Articles of Association. The Executive Committee members are the Directors for company law purposes.

The report and financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and comply with current statutory requirements and the Memorandum and Articles of Association.

Although the Company is not a charity, in many respects its activities are similar to one and therefore in preparing the financial statements to provide a true and fair view, the Executive Committee has had regard to the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to organisations preparing their accounts in accordance with FRS 102.

The reference and administration details set out on page 1 and 2 form part of this report.

### 1. MISSION AND VALUES

Liberty is the UK's oldest human rights organisation, set up in 1934. For almost a century, Liberty and its supporters have fought for the rights and freedoms of everyone in the UK. We are a cross-party, non-party membership organisation.

We've stood up to fascism and racism, censorship and state surveillance. Our legal challenges have shaped laws and our campaigns have changed lives.

But we now stand at an inflection point in history. Shared assumptions on freedom, equality and democracy are being overturned, and with this the threat to our basic rights grows. This impacts everyone in the UK – from where and how we can speak out about issues we care about, to our ability to keep our personal lives private, to how we're cared for in hospitals and treated by those in positions of power.

Liberty stands firm in our pursuit of a better society where everyone is treated with dignity and respect, and our freedoms and rights are valued, protected and expanded.

To meet these extraordinary challenges and help to build the just society we want to live in, Liberty has developed a new three-year strategy taking us up to 2029.

Liberty is ordinary people, standing up to power. We want everyone in the UK to be treated fairly, with dignity and respect. We hold the powerful to account, so rights are protected, and freedom is valued for all. We are independent and unshakeable. Our principles are guided by evidence and expertise – not political agenda, profit or popular opinion. We are not afraid to speak uncomfortable truths or challenge intolerance, injustice or abuse of power wherever we find it – but we always treat people with respect. We inspire and empower others to defend their own rights and the rights of their family, friends and communities. Together, we use our voice in courtrooms, in the news, on the streets and in politics to demand and deliver lasting change to benefit the many and the most vulnerable.

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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The objects of Liberty are:

1. Liberty shall advance measures and take such steps as it shall deem necessary for the defence and extension of civil liberties and human rights in the United Kingdom and the rights and freedoms recognised by international law. In particular Liberty shall strive to ensure and safeguard the right to:

- a. live in freedom and safe from personal harm;
- b. protection from ill treatment or punishment that is inhuman or degrading;
- c. equality before the law and to freedom from discrimination on such grounds as disability, political or other opinion, race, religion, sex or sexual orientation and marital status;
- d. protection from arbitrary arrest and unnecessary detention, the right to a fair, speedy and public trial, to be presumed innocent until proven guilty, and to legal advice and representation;
- e. a fair hearing before any authority exercising power over the individual;
- f. freedom of thought, conscience and belief;
- g. freedom of speech and publication;
- h. freedom of peaceful assembly and association;
- i. move freely within one's country of residence and to leave and enter it without hindrance;
- j. privacy and the right of access to official information.
- k. other civil and political rights and freedoms guaranteed by the International Bill of Rights and similar instruments to which the UK is or may become a party.

2. Liberty shall be non-party and non-sectarian.

The Liberty strategy ran from 2023 to 2027, however given the profound changes in the external context in the past 12 months, the strategy development was brought forward.

The strategy development process took place from September to December 2025, and the stakeholder engagement included:

- A short survey of members and engaged supporters with 1,448 submissions
- Interviews with 17 of the main external organisations Liberty works with seeking their views on Liberty and the world around us
- Discussion groups and a survey with Liberty staff
- A discussion group with Civil Liberties Trust (CLT) Trustees and an interview with the Chair of the CLT

In developing this strategy, Liberty aimed to be:

- Future facing and forward thinking, whilst not forgetting the past
- Bold, ambitious, brave, and firmly anchored in hope, aiming for Liberty to be a more visible leader
- Relevant, and as such allowing for a level of agility and dynamism, and realistic – managing and understanding risks
- Values-led, with values embedded in annual workplans
- Accountable, with key intended outcomes able to be measured
- Confident about prioritising overall goals
- Active in creating partnerships with a range of stakeholders where this will achieve overall goals.

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# THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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## EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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It was agreed that for the strategic period 2026-2029, Liberty will have three headline strategic priorities:

- Pillar 1- Telling a story of hope, which speaks to everyday lives, winning hearts and minds through an ambitious, positive and inclusive story about freedoms and rights
- Pillar 2- Protecting people's rights and freedoms, from any over-reach of state power, and protecting the systems and laws which keep us safe
- Pillar 3- Building a safe and just future, by designing new systems, safeguards and institutions now, to advance our rights and freedoms, and those of our children.

This work will be supported by 5 strategic enablers, to support the organisation to achieve its mission and to ensure it remains agile and resilient into the future:

- A mission focussed staff team: supported, equipped and empowered to deliver the strategic pillars effectively
- Financial resilience: with income growth to meet costs and opportunities, income diversity to stabilise the impact of change in the funding environment, and well managed costs
- A robust operational infrastructure: focussed on best practice and risk management
- A strong evaluative approach: embedded across the organisation with further shifts towards outcomes and impact driven decision-making
- Robust governance: with Liberty's complex governance structure refreshed following a review, to ensure it is meeting the current and future needs of the organisation

## 2. ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS

### Strategic Litigation

Liberty's strategic litigation work has furthered Liberty's objectives of defending the right to protest and the right to privacy, Liberty's work on challenging discriminatory and racist policing, Liberty's work on stopping and/or restricting the use of punitive measures that criminalise people because they are poor, and Liberty's work on sharing legal information with the public through training and resources.

#### *Liberty's work on challenging discriminatory and racist policing*

The 2025 objectives in this area included:

- Scoping/bringing legal challenge to section 60 suspicion-less stop and search
- Investigating over policing practices such as the use of databases and data sharing

Liberty made good progress against these objectives. In February, Liberty's client Black Equity Organisation (BEO) reached a settlement in their Judicial Review claim against the Mayor's Office for Policing and Crime (MOPAC) and the Ministry of Justice on the global positioning system (GPS) knife crime tagging programme. MOPAC data shows that Black people were 87% more likely to be selected for the electronic monitoring scheme than white people. Liberty is now working with BEO on reviewing the Defendants' progress on the steps agreed in the settlement to mitigate racial disproportionality.

Following an approach from Stopwatch, a charity focusing on stop and search, the legal team scoped work on the way in which ethnicity data is inadequately collected in stop and search instances, meaning that racial disproportionality is not properly measured. Conversations with the Home Office and MOPAC are ongoing.

Liberty has also scoped work on predictive policing which will be followed up in 2026.

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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#### *Defending the right to protest*

The 2025 objectives in this area included:

- Continuing the Serious Disruption case to the Court of Appeal.
- Monitoring related proceedings around protest to consider applications to intervene

Liberty has made significant progress against these objectives. After Liberty won the landmark Serious Disruption case on protest against the Home Secretary in 2024, the Labour Government continued to appeal this case when it came into power. In May 2025, Liberty won in the Court of Appeal on the main ground, with the judges agreeing again that 'serious' disruption could not mean 'more than minor'. Following this win, Liberty has asked for all arrests and convictions under the law to be urgently reviewed, and is assessing the position in respect of individuals convicted on the basis of the regulations which have now been quashed.

Liberty, alongside Amnesty International UK, intervened in the Judicial Review on the proscription of Palestine Action. The trial took place in November, and the judgment was handed down in February 2026. The court ruled in favour of the claimant and found that the proscription of Palestine Action was unlawful. Liberty's arguments focused on the impact of proscription on freedom of expression and freedom of association, the breadth of the UK's definition of terrorism and the proportionality of proscribing a group whose actions fall under the outer reaches of the definition. The Government has appealed this decision and Liberty has been granted permission to intervene at the Court of Appeal.

#### *The right to privacy*

The 2025 objectives in this area included:

- Undertaking wider scoping exercise on tech work at Liberty including facial recognition

Liberty has made good progress against this objective.

In May, Liberty and Privacy International challenged the Home Secretary's apparent decision to use her powers to secretly force Apple to give the UK Government access to users' secured data stored on iCloud, through a Technical Capability Notice (TCN) under the Investigatory Powers Act (IPA). The TCN, apparently issued under section 253 of the IPA, requires Apple to remove or modify certain protections from material stored by Apple users on an advanced encrypted version of its cloud service, iCloud, giving the UK Government back-door access to the encryption that protects that data. Seemingly rather than comply with the TCN, Apple removed the Advanced Data Protection (ADP) encryption for UK users. Since then, Apple have withdrawn their claim, but the Tribunal has ordered Liberty's claim to continue.

In Liberty's ongoing case on the Investigatory Powers Act and bulk hacking, Liberty has applied for the case to be heard at the European Court of Human Rights and this is likely to be heard in 2026.

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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*Stopping and/or restricting the use of punitive measures that criminalise people because they are poor.*

The 2025 objectives in this area included:

- Scoping/bringing legal challenges to Public Spaces Protection Order (PSPO) conditions that target homelessness and begging

Liberty has made some progress against this objective. Following the Anthony Sinclair case, which was settled in 2024, and where the Metropolitan Police issued an apology and accepted officers acted unlawfully when they authorised a dispersal order, Liberty has worked with a number of individuals who have been dispersed by local councils or the police. This work is ongoing.

Progress has been more limited in this area due to capacity.

#### *Legal information*

The 2025 objectives in this area included:

- Following the restructure and the introduction of a new legal information role within the legal team, creating and disseminating online resources around protest rights, police powers and the decriminalisation of poverty, and delivering training to relevant frontline organisations

Liberty has made good progress against this objective. Liberty distributed 500 bust cards on protest rights and delivered 35 'know your rights' workshops to grassroots, community and student groups with a total of 667 attendees. This means that individuals and groups taking part in protests and those who are at risk of discrimination in their everyday lives are equipped with the knowledge to assert their legal rights.

With Streets Kitchen and the Museum of Homelessness, Liberty published a new guide on Community Protection Notices (CPNs) to help people experiencing homelessness and the organisations supporting them to challenge CPNs which limit their freedoms and private lives.

#### *Other*

Liberty is also responsive to events. As part of Liberty's work on equality before the law and freedom from discrimination, Liberty challenged the Equality and Human Rights Commission following the recent Supreme Court trans rights judgment on the definition of sex, man and woman. In consultation with trans rights organisations, Liberty argued that the short consultation period for a new draft Code didn't give trans people enough time to properly respond. Liberty was refused permission to proceed with the case.

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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Looking forward to 2026, the Legal team's objectives include:

- Undertake scoping to inform future decision-making around whether to bring a legal challenge which is strongly aligned with a wider high-profile campaign aimed at building wide ranging support for the importance of rights (Pillar 1)
- Scope legal challenges which underpin the protections of the rights to protest and from over-reaching counter-terror laws, including intervening in the Palestine Action appeal (Pillar 2)
- Work towards securing meaningful change and guardrails through the delivery of the case with Privacy International, challenging the Home Secretary's apparent decision to use her powers to force Apple to give the UK Governance access to users stored data stored on iCloud through a TCN. (Pillar 3)
- Deliver cases challenging the use of predictive policing to support the establishing of a robust framework and guardrails in place around predictive policing in the future (Pillar 3)
- Scope cases which help advance our demands for regulation of facial recognition technologies (Pillar 3)
- Disseminate high quality legal information online and through workshops in order to reach a wide variety of people and communities to better equip them to understand and use their rights (Pillar 1)

### Policy and Campaigns

#### *Policy and legal analysis, sector convening*

In 2025, the Policy and Campaigns team's objectives in this area included:

- Establishing Liberty as a producer of high quality, evidence-based policy and legal analysis, by publishing reports on key campaign areas and working with academics and think tanks
- Maintaining Liberty's reputation as a collaborative partner, by continuing to attend and facilitate sector coalitions and lending resource and support where needed

Liberty made significant process against these objectives, through multiple impactful briefings on areas including digital ID, facial recognition and protest, the publication of an impactful, evidence-based report on policing in schools, delivering a project with academic partner King's College London Policy Unit, and organising high profile events at the party political conferences including one on tech and human rights at the Labour party conference which included a speaker from think tank IPPR. Liberty also continued sector convening and coalitionary work on issues including the European Convention on Human Rights and the right to protest.

#### *Threats to the European Convention on Human Rights (ECHR)*

The ECHR work is focused on reframing the narrative on the ECHR in public and in Parliament. Liberty has worked closely with parliamentarians, sector allies and other stakeholders to highlight the risks to Article 8 and Article 3, and director Akiko Hart published a long read on the issue for think tank the Future Governance Forum. Liberty also coordinated an open letter in defence of the ECHR on its 75th anniversary with nearly 300 signatures. This work will continue to be prioritised in 2026.

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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#### *Defending the right to protest*

The 2025 objectives in this area included:

- Building political consensus on the need to protect protest rights, by building relationships with new MPs and sharing the impact of the Public Order Act and the Policing Act, as well as injunctions and sentencing

Liberty has made good progress against this objective. Since 2024, Liberty has been calling for a review of protest legislation, and in November 2025, Lord Macdonald was appointed to lead an independent review on public order and hate crime legislation. Liberty submitted evidence in December.

The policy team also worked closely on the Crime and Policing Bill, producing briefings for MPs, party officials and sector colleagues, focusing on the proposed ban on face coverings at protests as well as new proposed restrictions on cumulative disruption. Liberty has also engaged with the UN High Commissioner for Human Rights and the European Commissioner on Human Rights to discuss concerns about protest rights in the UK more broadly.

#### *Liberty's work on challenging discriminatory and racist policing*

The 2025 objectives in this area included:

- Strengthening Liberty's evidence base to show the disproportionate impact of policing on racialised communities, by producing and disseminating a research report on the impact of police in schools

Liberty has made significant progress against this objective. In July, Liberty published *Policing the Playground*, a research report involving youth workers to understand how Hackney's new schools policing model risks harming young people. The report recommends a reduction in police powers in school settings and has been widely shared in Hackney education, policing and local government circles. Liberty held a parliamentary launch with young people, MPs and policy stakeholders, and presented the report to policymakers at the Home Office. Hackney council has officially shared the recommendations with all Hackney headteachers, and Westminster council is launching their own enquiry as a result of the report, which will have a tangible impact on the daily lives of young people at risk of discriminatory policing practices in schools.

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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#### *The right to privacy*

The 2025 objectives in this area included:

- Refreshing and developing a current and pragmatic strategy for Liberty's work on the state use of AI and technology

Liberty has made significant progress against this objective. Liberty updated its strategic approach to tech and human rights to one which framed technological developments as both an opportunity and a challenge. Alongside ongoing work on the use of Facial Recognition Technology (FRT) by the police, Liberty also responded to events including the announcement on digital ID.

In summer 2025, the Home Affairs Select Committee published an inquiry into the ways in which the introduction of digital ID could be used to combat both irregular migration and fraud, and Liberty submitted evidence. In September, the Government announced that they would be launching digital ID related to right to work checks. Liberty's preparatory work enabled the organisation to respond at pace and become the leading expert human rights voice on this issue as news broke. Liberty's arguments have been used in multiple outlets and by a wide variety of stakeholders who have expressed concerns over safety and privacy and scepticism about the claims that digital ID would reduce irregular migration. In November 2025, Liberty gave evidence to the Home Affairs Select Committee alongside Big Brother Watch and Open Rights Group. This work will continue in 2026, with a consultation announced, and is likely to remain high profile.

Liberty has also continued working on the use of Facial Recognition Technology (FRT) by the police, and has shifted policy demands to call for legislation and safeguards. In September, Liberty held a panel event with Kings College London Policy Unit to present the findings from a joint research piece carried out on public concerns around FRT, with almost 150 attendees in person and over 500 attendees via livestream. The research set out that the public is broadly supportive of FRT subject to strong safeguards, but assumes those safeguards are already in place. A consultation on FRT has opened, and this work will continue in 2026.

- Scoping the intersection of climate justice and human rights work and where Liberty might add value, including through building support for UK legislation to protect environmental rights

Liberty has made limited progress on this objective. The scoping was paused as new threats to the ECHR emerged and Liberty pivoted resource and capacity towards that.

Looking forward to 2026, the Policy and Campaigns team's objectives include:

- Position Liberty as a respected expert in the policy influencing space by delivering public and private events for political audiences across key topics (Pillar 1, 2 and 3)
- Working with partners, expand the ECHR campaign to build a broader coalition, strengthen the evidence base, and reach more people including parliamentarians and decision makers, in order to counter the risks surrounding the increasingly polarised political and public debate on ECHR (Pillar 2)
- Deliver campaigns on digital ID, Facial Recognition Technology including biometrics, encryption, and other relevant tech policy areas to ensure robust safeguards and rights-respecting frameworks and legislation are in place (Pillar 2 and 3)
- Advance our goal to secure protection against broad counter-terror powers by building an evidence base through a research report with international partners and engaging parliamentarians on the risks of broad counter-terror legislation (Pillar 3)
- Work with an external partner to deliver scoping work on establishing appropriate guardrails around the use of predictive policing to build an evidence base and robust policy arguments (Pillar 3)

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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- Build a strong evidence base on freedom of expression and related areas, including protest, in order to develop and advance relevant policy positions (Pillar 2). Plans to achieve this include convening both inside and outside the sector, events at Labour Party conference, joint projects, and research aimed at better understanding public discourse in this area.

#### **Communications and Engagement**

##### *Branding strategy*

In 2025, the Communications and Engagement team's objectives included:

- Developing an overarching brand strategy for Liberty, integrated into all other plans and strategies

Liberty has made good progress against this objective, initially working with branding agency Lark to refine Liberty's tone of voice and messaging, and then with the public opinion research organisation More in Common to test these messages with different groups, in order to better understand how Liberty's messaging lands with stakeholders, and how Liberty's communications can be strengthened in order to achieve the organisation's objectives.

##### *The right to privacy*

The 2025 objectives in this area included:

- Devising and delivering protest and facial recognition campaigns, including polling on Facial Recognition Technology to gauge the public's awareness and understanding, for Liberty to better understand sub-group differences and tailor messaging

Liberty has made good progress against this objective, working with King's College London Policy Unit to conduct polling on the public's attitude towards Facial Recognition Technology (FRT), disseminating those findings, and ensuring that Liberty's messaging on this issue reflected these learnings. Liberty secured high profile media on FRT, including on BBC Breakfast and BBC Radio 4's Today programme when the Government launched its FRT consultation.

Liberty also secured wide and high profile media coverage on digital ID, ensuring that privacy and rights were centred in the public conversation. This included spokespeople appearing on Sky News, ITV News, LBC, BBC Radio London, TalkTV and Good Morning Britain. Liberty was also quoted in over 400 media outlets, including national newspapers such as The Times, The Daily Mail, The Guardian, The iPaper and Metro.

##### *Defending the right to protest*

On protest, Liberty secured its first exclusive with LBC and as a result benefited from coverage across their 101 different stations, as well as a front-page splash on anti-protest powers.

The website has been a go-to source of information for journalists with coverage linking to the Know Your Rights pages and explainers, particularly on protest and digital ID.

Looking forward to 2026, the Communications and Engagement team's objectives include:

- Develop and launch brand campaigning so that we strongly engage new and existing audiences and begin to improve the narrative and tone on key human rights issues.(Pillar 1)
- Through public communications and enhanced media work, reposition Liberty as a recognised thought leader and one of the go-to organisations on freedom of expression, in order to improve

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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- the quality of the public and political conversation on freedom of expression so as to mitigate the risks of freedom of expression being used to curtail rights (Pillar 1 and 2)
- Deliver a creative protest campaign to increase engagement and drive actions and donations (Pillar 1)
  - Engage the supporter base through a series of webinars to build support for key campaigns (Pillar 2)
  - Develop and implement a new communications and media strategy (Pillar 1)

#### **Liberty Investigates**

##### *Defending the right to protest*

In 2025, Liberty Investigates' objectives included:

- Developing expertise and authority on protest

Liberty has made significant progress on this, with stories covering the exposure of the surveillance of student groups for a weapons manufacturer, Cambridge University's ban on protests in support of Palestine, and sweeping bans on protest that could lead to custodial sentences for students. Liberty Investigates also published a piece with Sky News, Metro and the Guardian exposing widespread crackdowns on students protests through disciplinary action towards university staff and students, which was shortlisted for a Paul Foot Award in May 2025.

##### *Audience*

The 2025 objectives in this area included:

- Securing a broadcast partnership with the second part of the student protest story, and delivering a distribution and impact plan for this project which involves securing coverage in multiple regional and student outlets alongside a national partner

Liberty has made good progress against this objective securing a broadcast partnership with Sky News exposing widespread crackdowns on student protests through information sharing with the police and private security firms.

- Developing the next step of the local network focus, with a full blown story pack

Due to capacity, Liberty has not made significant progress on this.

- Targeting partnerships with national newspapers Liberty Investigates has not previously worked with

Liberty has made good progress on this, securing coverage with The Telegraph and The Times as well as a cover story on tech company Palantir in Prospect Magazine, followed by an interview on Prospect's podcast. Investigations were also shortlisted for the European Press Prize and the End Violence Against Women and Girls Writing Awards.

- Reaching younger audiences by partnering with relevant outlets

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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Liberty has made good progress on this, securing a partnership with DAZED magazine which will be published in 2026.

Looking forward to 2026, Liberty Investigates' objectives include:

- Deliver high quality, impactful and award-nominated investigations including developing multimedia/broadcast opportunities, covering new areas in line with the new strategy, and collaborating with more/diverse partners (Pillar 1, 2 and 3)
- Update and relaunch the Liberty Investigates website with impact report (Pillar 1)
- Position Liberty Investigates as a leading and trusted journalistic voice on tech and human rights (Pillar 3)

#### **Membership, Individual Giving and Philanthropy**

In 2025 objectives included:

- Sourcing new, different and wider funding streams, including securing new grants from Trusts and Foundations, developing Major Donor and legacy fundraising, as well as challenge fundraising.

Liberty has made some progress on this, including significantly increasing legacy pledges, exceeding major donor targets, and embarking on challenge fundraising through the London Marathon in 2026. New grants from JRRT and Changing Ideas were secured. This will remain an objective for 2026. Liberty has also made strong progress in developing stronger internal systems for grant applications and reporting.

Work to increase giving from Major donors has been ongoing and has been limited by capacity challenges. During the year we have reestablished Major Donor events and increased Major Donor income including from new donors.

- Developing and implementing a new Individual Giving strategy

Liberty has made good progress against this objective, with a new Individual Giving strategy in place and in the process of being rolled out. Supporter webinars on thematic areas have been rolled out, with the webinar on digital ID obtaining over 1000 sign-ups. Early signs indicate that the implementation of the strategy has reversed the decline in individual giving income seen in 2024.

Looking forward to 2026, the income generation objectives include:

- Source new, different and wider funding streams, including securing new core and project grants from Trusts and Foundations, and developing Major Donor and legacy fundraising
- Implement the Individual Giving strategy including through trialling and evaluating a telemarketing campaign
- Implement the Major Donor strategy to ensure effective Major Donor connections and engagement, and identifying and engaging new prospects to build a larger, sustainable pipeline

The Board is committed to providing the best possible standards for all our supporters. Our fundraising activities are carried out respectfully and we are a member of the Fundraising Regulator and have worked within their agreed guidelines during the year. We have comprehensive donor due diligence processes in place. No fundraising complaints were received during the year and a

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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complaints policy for handling complaints is place. The organisation does not use external professional fundraisers or involve commercial participators and we respect the wishes of our supporters around how they wish to be contacted, offering them frequent opportunities to change these preferences which are stored within our systems.

We pledge to be compliant with the General Data Protection Regulation (GDPR), and at all times we respect the wishes of our supporters about how they are contacted, offering them frequent opportunities to change these preferences, which are recorded on our databases.

### 3. FINANCIAL REVIEW

The outturn for the year ended 31 December 2025 was a positive net movement in funds of £380,558 (2024: £202,569). This resulted in an increase in the unrestricted fund of £379,753, that was largely attributable to reduced costs compared to the previous year following an internal restructure undertaken during 2024 and delays in staff recruitment experienced during 2025 as Liberty built towards full staffing.

Total income in 2025 amounted to £3,808,730, a reduction of 12% from £4,338,632 in 2024. The fall in income was most visible under grant income, where the loss of a long term funding partner operating in the European geographical area, contributed to a £433,748 fall in grant income. Grant Income continued to be the primary source of income received towards funding Liberty's activities, amounting to £2,780,091 for the year, which was received from the Civil Liberties Trust and other funding bodies that support our work. Note 4 to the accounts provides a breakdown of this funding, and the Board expresses its sincere appreciation for the value of this support. Other income sources included subscriptions from our valued membership, which at £707,238 (2024: £764,813) showed a fall in comparison to 2024, continuing a recent trend away from membership subscriptions to donating to the Civil Liberties Trust and specific appeals. Donations and legacies reduced to £249,122 in 2025 (2024: £271,441) due to lower legacy income, a source of income that is inherently prone to fluctuation (see note 3 to the accounts).

Expenditure of £3,417,848 (2024: £4,126,211) reduced by 17% compared to the prior year. As mentioned above 2024 included significant internal restructure costs, and the cost of this exercise together with the resulting cost reductions from a reduced headcount, contributed to lower total expenditure in 2025. A significant proportion of the lower cost was achieved by the reorganisation of the Advice and Information service to Strategic Litigation, and more generally under support costs (see notes 6 and 7 to the accounts where a detailed breakdown of how costs were incurred against all activities is analysed).

The Balance Sheet shows £3,137,957 (2024: £2,757,399) of net current assets, consisting mainly of both unrestricted and restricted funds held as cash reserves and short term debtors.

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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#### *Reserve Policy and Going Concern*

The Executive Committee consider there is a need to hold unrestricted free reserves to cover financial risks and opportunities faced by the organisation. Unrestricted free reserves are defined as unrestricted funds, after having deducted the fixed asset reserve and designated funds. The unrestricted free reserves at the end of 2025 were £2.6m (2024 £2.2m).

The Executive Committee review Liberty's Reserves Policy annually by considering the key financial risks and opportunities faced by the organisation. In reviewing this for the current year, the Executive Committee consider that reserves levels should be set to cover the following areas:

- 1) Working capital requirements and unexpected costs (£0.5m-£0.7m)
- 2) Identifiable key financial risks which include, in year and future unsecured funding targets and the risk of loss of key funders. (£1m-£1.4m)
- 3) Funds held to cover future costs of unidentified opportunities. £0.2m-£0.3m

In total, the overall reserves target range for 2025 is £1.7m to £2.4m. Liberty's level of reserves fell above this range at the end of 2025, largely as a result of late notifications of legacies. In April 2026, the Executive Committee designated £301,000 towards project and staffing capacity in 2026 to support the strong delivery of the strategy. This included funds towards the brand campaign and additional staffing capacity in the communications and legal teams. Following this expenditure, reserves are expected to fall back within the target reserves range.

The Executive Committee has reviewed the budgets and forecasts for 2026 and 2027, including reserves and secured income, and consider there to be sufficient funding to prepare these financial statements on a going concern basis.

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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#### *Principal risks and uncertainties*

Identified risks are listed in a register which outlines the nature of each individual risk and rates them between acceptable, adequate, tolerable and unacceptable. A plan to remediate or mitigate is agreed for each listed risk. Risk ratings are reviewed regularly and progress against the implementation of mitigation strategies is actively monitored at Board and Sub Committee level.

The key risks identified are as follows.

- Financial Sustainability

In the coming period, Liberty faces risk in meeting its income targets, through diversification of its income sources, and in reducing key funder reliance. The key mitigations strategies are the delivery of various new funding strategies; building major donation income, continued investment in and development of the legacy pipeline, deeper and more relevant engagement across Liberty's supporter base, and seeking to attract a broader pool of funders for newer and innovative areas of our work. Income generation risk in the short term is mitigated by Liberty's reserves policy and through continued cost control.

Progress is being made against these targets, with the delivery of the legacy strategy, resulting in strong growth in legacy pledges as well as early but positive growth having been achieved from major donors. Early signs also show success in the delivery of a new and focussed individual giving strategy. Income generation across the Trusts and Foundations pipeline and the continued delivery of wider income generation strategies will remain a key focus for 2026.

The Executive Committee monitors income generation at every meeting. 2026 will see the development of various KPIs to strengthen monitoring. Risk will further be mitigated by strong recruitment to ensure these teams have the capacity they need to deliver the strategies effectively.

- Risks related to the rapidly changing external environment and Liberty's ability to deliver its strategy effectively

Liberty is seeking to deliver its work in a rapidly changing environment - political and cultural movements which are overturning shared assumptions on freedom, equality, and democracy, and the backdrop of a technological revolution. This rapid change in environment, which is becoming increasingly hostile to Human Rights and Civil Liberties, creates risk and uncertainty as we seek to deliver our strategy. To help to manage this risk, towards the end of 2025 Liberty developed a new strategy for the period 2026-29 to refocus the work and ensure effective use of resources. The strategy will focus on responding to external risks by; building and maintaining our reach and brand through a strong communications and media strategy, building and maintaining strong relationships across the sector and across Parliament to maintain influence, focussing resource on key issues to protect people's rights and freedoms, and developing and presenting compelling policy positions on key issues effecting human rights and civil liberties today including technological safeguards and freedom of expression. Additionally, Liberty Executive Committee and Senior Leadership Team will seek to further mitigate external risks through regular horizon scanning to identify new and emerging areas of risk and building coalitions to strengthen reach and impact. Across our internal infrastructure, we will also seek to strengthen systems and processes to support strong external delivery. The delivery of the strategy will be monitored by the Executive Committee and SLT through KPIs and will seek to refine the approach across areas where strong impact is not being achieved.

- Risks surrounding governance structures

Liberty has a complex governance structure and risks surround its ability to ensure that its governance functions are reflective of its membership, wider supporter base and values. In addition, the complexity of these structures, in comparison to the organisation's size, are resource intensive and detract from

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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the organisation's ability to deliver key areas of work. To evaluate the extent of risks in this area, and to inform any suggested changes to governance and engagement structures, a governance review is underway in early 2026 and the Executive Committee will develop an implementation plan in the summer.

#### ***Volunteers***

Liberty is supported by volunteers who contribute their experience and expertise to Liberty's Sub Committees. The volunteers are not Executive Committee members. It is estimated that the collective time provided by Sub Committee volunteers during 2025 was 50 hours (2024: 60 hours).

During 2024, 1,260 hours of volunteer support was provided on our Advice and Information phone lines until the service was closed as part of the organisational restructure in autumn 2024.

We are further supported by pro bono professional legal advice provided free of charge on various areas of strategic litigation, policy issues and campaigns totalling £49,396 in 2025 (2024: £35,955) and shown in note 3 to the accounts.

The Executive Committee is hugely grateful for all of the support provided by volunteers during the year.

#### ***Pay Policy for Key Management Personnel***

Liberty considers its Key Management Personnel to comprise the Executive Committee and the Senior Leadership Team. During the year, the Senior Leadership Team (SLT) was made up of the Director, the Director of External Relations and the Finance & Operations Director.

Executive Committee members are not remunerated. The SLT are employed staff members and pay is set by the Director, informed by benchmarking. The Director's salary is set by the Executive Committee and informed by benchmarking. The benchmarking is reviewed at regular intervals, and a review is being undertaken in 2026.

The Executive Committee consider the affordability of an annual pay award from 1 January each year informed by, but not necessarily equivalent to, annual inflation as measured by the Consumer Price Index, including Housing (CPIH) as at the preceding September. Pay award decisions are dependent on the budget plan and only made subject to affordability considerations.

## **4. STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Company is the operational entity linked to a separate unincorporated association with essentially the same objects which was established in 1934. The members of the unincorporated association elect the Policy Council. The Policy Council in turn appoints the majority of the members of the Executive Committee which, under the Articles of Association of the Company, are the Company's Members and Committee of Management, a Board of Directors for company law purposes.

In 2017, as revised in 2023, the constitution of the unincorporated association was amended to allow the Executive Committee to co-opt members into its number in order to fill skills gaps or to ensure diversity. The maximum number of co-opted members is six and elected members must under normal circumstances remain the majority of members. The unincorporated association informs Liberty policy but has no transactions, assets or liabilities, and all members' subscriptions are paid to the Company. Unless otherwise stated, references to Liberty in this report and in the financial statements refer to the Company.

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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The Company works closely with The Civil Liberties Trust ('the Trust'), a charitable company no. 1024948. A substantial amount of the work undertaken by the Company is aligned with the charitable objectives of the Trust, and for which the Company receives a grant from the Trust. The Company also leases premises from the Trust. The Company can appoint a minority of Trustees, and nominate a minority of members, to the Trust which, in turn, can appoint a representative to the Executive Committee.

The Executive Committee is responsible for approving operational plans and budgets, and for appointing the Director. The Director is responsible for management of day-to-day operations and is supported by an SLT.

Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up. The total number of such guarantees at December 2025 was 12 (2024: 8). The members of the Executive Committee are the only members of the Company, but this entitles them only to voting rights and they have no beneficial interest in the Company.

The Executive Committee meet up to 6 times per year. In addition to these meetings, during 2025, the business of the organisation is discussed in detail by three Sub Committees: A Finance Sub Committee, a Governance Sub Committee and a Culture and Wellbeing Sub Committee. Each Sub Committee comprises of a majority of Executive Committee members but Sub Committees also co-opt specialist support from non-Executive Committee members. All Sub Committees have formal terms of reference in place. In addition to the three Sub Committees the work of Liberty Investigates is overseen by an Editorial Advisory Board which for 2025 was Chaired by a member of the Executive Committee. Sub Committees meet between 3 and 6 times per year. Towards the end of 2025, a decision was made that the Culture and Wellbeing Working Group would cease to be a formal Sub Committee and would transition to being a 'task and finish' group with a remit of supporting SLT to review staff related policies and the staff survey as needed.

Most new Executive Committee members join the Board at its July meeting and there is a comprehensive induction process in place for new Board members. This includes being provided with key governance documents and policies including the financial statements, induction meetings with key members of SLT, the Head of Finance, and members of the Board as well as the provision of training for any identified development needs.

All Executive Committee members undertake an annual performance review conducted by the Chair or Vice Chair.

During 2025, the EC agreed to undertake a detailed Governance Review of Liberty and at the start of 2026 appointed consultants to undertake this work. The ambit of the review is to make recommendations for developing a clear, resilient and future-proof governance structure and improving board effectiveness and assurance mechanisms. Implementation of any recommendations is expected to span 2-3 years.

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### EXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

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#### Auditors

Following a formal tender process, at the AGM in May 2025, HaysMac were appointed as new auditors for Liberty for the year ended 2025.

#### Statement of responsibilities of the Executive Committee

Executive Committee members who are directors of Liberty for the purposes of company law, are responsible for preparing the Executive Committee 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 Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the incoming resources and application of resources, including the income and expenditure, of the Company for that period. In preparing these financial statements, the Board is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 Company 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:

- There is no relevant audit information of which the Company's auditor is unaware;
- The Executive Committee has 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.

The Executive Committee is responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Directors' Indemnities

Subject to the provisions of the Companies Act 2006 every Director or other officer of the Company shall be indemnified out of the assets of the Company 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 Company'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 Company.

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**THE NATIONAL COUNCIL FOR CIVIL LIBERTIES**

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**EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)**

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**Preparation of the report**

In preparing this report, the Directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

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

.....  
**Judit Seymour**

Chair

Date: 22 April 2026

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL COUNCIL FOR CIVIL LIBERTIES (CONTINUED)

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#### OPINION

We have audited the financial statements of The National Council for Civil Liberties (the 'company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of Cash Flows and notes to the financial statements, 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 company's affairs as at 31 December 2025 and of its result 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 company 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 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 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.

#### OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Executive Committee are responsible for the other information. 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 there is a material misstatement in the financial statements 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.

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL COUNCIL FOR CIVIL LIBERTIES (CONTINUED)

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#### OPINIONS 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; and
- 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 the knowledge and understanding of the 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 the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 directors' report and from the requirement to prepare a strategic report.

#### RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Executive Committee's responsibilities statement set out on page 19, the Executive Committee 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.

In preparing the financial statements, the directors are responsible for assessing the 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 directors either intend to liquidate the company 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.

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:

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## THE NATIONAL COUNCIL FOR CIVIL LIBERTIES

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### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL COUNCIL FOR CIVIL LIBERTIES (CONTINUED)

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Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to regulatory requirements for the company and trade regulations, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, income tax, payroll tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing accounting journal entries, in particular those journal entries which exhibited the characteristics we had identified as possible indicators of irregularities; and
- Challenging assumptions and judgements made by management in their critical accounting estimates

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### USE OF OUR REPORT

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Adam Halsey (Senior Statutory Auditor)  
For and on behalf of HaysMac LLP  
Statutory Auditors  
Date:

10 Queen Street Place  
London  
EC4AR 1AG

The National Council for Civil Liberties

Statement of Financial Activities (Incorporating Income and Expenditure Account) for the year ended 31 December 2025.

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
<b>Income from:</b>							
Donations and legacies	3	249,122	-	249,122	265,541	5,900	271,441
Activities:							
Grant income	4	315,000	2,465,091	2,780,091	715,321	2,498,518	3,213,839
Membership and Engagement		707,238	-	707,238	764,813	-	764,813
Legal and advice work		18,761	-	18,761	36,054	-	36,054
Other trading activities		933	-	933	632	-	632
Bank interest receivable	5	52,585	-	52,585	51,853	-	51,853
<b>Total income</b>		<b>1,343,639</b>	<b>2,465,091</b>	<b>3,808,730</b>	<b>1,834,214</b>	<b>2,504,418</b>	<b>4,338,632</b>
<b>Expenditure on:</b>							
Activities:							
Grants and Fundraising	6	88,575	345,212	433,787	104,042	389,377	493,419
Membership and Engagement		95,026	287,028	382,054	392,376	173,218	565,594
Strategic Litigation		233,516	608,721	842,237	305,788	410,929	716,717
Policy and campaigns		219,338	542,083	761,421	248,131	573,202	821,333
Communications		195,156	500,910	696,066	473,431	402,494	875,925
Advice and information		-	-	-	143,141	163,461	306,602
Liberty Investigates		121,951	180,332	302,283	232,981	113,640	346,621
<b>Total expenditure</b>		<b>953,562</b>	<b>2,464,286</b>	<b>3,417,848</b>	<b>1,899,890</b>	<b>2,226,321</b>	<b>4,126,211</b>
<b>Net income/(expenditure) before taxation</b>		<b>390,077</b>	<b>805</b>	<b>390,882</b>	<b>(65,676)</b>	<b>278,097</b>	<b>212,421</b>
Taxation	16	(10,324)	-	(10,324)	(9,852)	-	(9,852)
<b>Net movement in funds</b>		<b>379,753</b>	<b>805</b>	<b>380,558</b>	<b>(75,528)</b>	<b>278,097</b>	<b>202,569</b>
<b>Reconciliation of funds:</b>							
Total Funds brought forward	17	2,340,878	416,521	2,757,399	2,416,406	138,424	2,554,830
Net movement in funds		379,753	805	380,558	(75,528)	278,097	202,569
<b>Total funds carried forward</b>		<b>2,720,631</b>	<b>417,326</b>	<b>3,137,957</b>	<b>2,340,878</b>	<b>416,521</b>	<b>2,757,399</b>

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 27 to 44 form an integral part of these financial statements.

**The National Council for Civil Liberties**  
**Registered Number: 03260840**

**Balance Sheet**

**As at 31 December 2025**

	<b>Note</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	12		<u>74,439</u>		<u>114,588</u>
<b>Current assets</b>					
Debtors: Amounts falling due within one year	13	681,186		1,297,810	
Cash and cash equivalents at bank and in hand	21	<u>2,772,181</u>		<u>1,643,275</u>	
		<b>3,453,367</b>		<b>2,941,085</b>	
Creditors: Amounts falling due within one year	15	<u>(389,849)</u>		<u>(298,274)</u>	
<b>Net current assets</b>			<b>3,063,518</b>		<b>2,642,811</b>
<b>Total net assets</b>			<b><u>3,137,957</u></b>		<b><u>2,757,399</u></b>
<b>Funds</b>					
Restricted Funds	17		417,326		416,521
Unrestricted Funds	17		<u>2,720,631</u>		<u>2,340,878</u>
<b>Total Funds</b>			<b><u>3,137,957</u></b>		<b><u>2,757,399</u></b>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements set out on pages 24 to 26 were approved by the Directors and signed on their behalf by:

**Judit Seymour**

Chair

Date : 22 April 2026

The notes on pages 27 to 44 form an integral part of these financial statements.

**Statement of Cash Flows**  
**For the year ended 31 December 2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash provided by (used in) operating activities	20	<u>1,095,867</u>	<u>(801,544)</u>
<b>Cash flows from investing activities</b>			
Investment income	5	52,585	51,853
Purchase of tangible fixed assets	12	<u>(19,546)</u>	<u>(26,641)</u>
<b>Net cash provided by investing activities</b>		<u>33,039</u>	<u>25,212</u>
<b>Change in cash and cash equivalents in the year</b>	22	<b>1,128,906</b>	<b>(776,332)</b>
Cash and cash equivalents at the beginning of the year		<b>1,643,275</b>	2,419,607
<b>Cash and cash equivalents at the end of the year</b>	22	<u><u>2,772,181</u></u>	<u><u>1,643,275</u></u>

The notes on pages 27 to 44 form an integral part of these financial statements.

## 1. Statutory information

The National Council for Civil Liberties (“Liberty” or “the Company”) is a private company limited by guarantee and is incorporated in England and Wales with company number 03260840.

The registered office address is Liberty House, 26-30 Strutton Ground, London, SW1P 2HR.

## 2. Accounting policies

### 2.1. Basis of preparation

Although the Company is not a charity, in many respects its activities are similar to one and therefore in preparing the financial statements to provide a true and fair view, the Executive Committee has had regard to the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the Executive Committee have made a number of subjective judgements, for example in respect of significant accounting estimates. 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. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The Company meets the definition of a public benefit entity under FRS 102.

### 2.2. Going Concern

The Executive Committee have considered the level of funds held and the expected level of income and expenditure for at least 12 months from approving these financial statements. The Executive Committee consider that there are no material uncertainties about the Company's ability to continue as a going concern.

The Executive Committee do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025  
(CONTINUED)

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**2.3. Income**

Income, including donations, is recognised when the Company has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably. All income is stated net of VAT where applicable.

Income from grants is recognised when the Company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. 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.

For legacies, entitlement is taken as the earlier of the date on which either: the Company is aware that probate has been granted, the estate has been finalised, and notification has been made by the executor(s) to the Company that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Company has been notified of the executor's intention to make a distribution. Where the Company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Legal income is recognised at the earlier of the date at which it is received or the date at which the amount to be received can be reasonably estimated and its receipt is probable. This means in practice that legal income is recognised as it is earned using a 'work-in progress' estimate.

Membership subscriptions are.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the bank.

**2.4. Donated goods, services and facilities**

Donated professional services and donated facilities are recognised as income when the Company has control over the item or has received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the Company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the Company which is the amount the Company 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025  
(CONTINUED)

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**2.5. Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds
- Strategic Litigation
- Membership and fundraising
- Policy and Campaigns
- Communications
- Advice and Information
- Investigations

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs are the costs associated with the governance arrangements of the organisation. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the Company's activities.

**2.6. Support costs**

Expenditure is allocated to the particular activity where the cost relates 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. All support costs are allocated on the basis of staff time spent.

**2.7. Taxation**

The company is classed as a not-for-profit campaigning organisation. The Company is currently liable to corporation tax on its investment income only.

**2.8. Foreign Currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the reporting date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognized in the Statement of Financial Activities.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025  
(CONTINUED)

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**2.9. Tangible fixed assets and depreciation**

Items of equipment are capitalised where the purchase price exceeds £800. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life which is typically between 5 and 8 years. Liberty holds a 7 year lease for its property for which the current term ends in June 2026, and as such fixtures and fittings that form an integral and immoveable element of the premises are depreciated over the remaining part of the lease. The depreciation rates in use are as follows:

Leasehold premises	
Improvements	2-7 years
Computer equipment	5 years
Fixture and fittings	5-8 years

**2.10. Debtors**

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

**2.11. Cash and cash equivalents at bank and in hand**

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

**2.12. Creditors and provisions**

Creditors and provisions are recognised where the Company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2.13. Financial Instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.14. 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 Company and which have not been designated for other purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

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**THE NATIONAL COUNCIL FOR CIVIL LIBERTIES**

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025  
(CONTINUED)**

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**2.15. Contingent assets**

A contingent asset arises where an event has taken place that gives the Company a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within its control.

Contingent assets are not recognised in the Balance Sheet but are disclosed in the Notes.

### 3. Income from donations and legacies

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£
Donations	859	-	<b>859</b>	8,192
Legacies	198,867	-	<b>198,867</b>	227,294
Donated Services - professional fees	49,396	-	<b>49,396</b>	35,955
<b>Total</b>	<u>249,122</u>	<u>-</u>	<u><b>249,122</b></u>	<u>271,441</u>

### 4. Analysis of grants receivable

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£
The Civil Liberties Trust	-	2,269,271	<b>2,269,271</b>	2,320,329
Luminate	-	-	-	406,571
The Oak Foundation	220,000	11,565	<b>231,565</b>	215,000
Legal Education Foundation	-	100,000	<b>100,000</b>	100,000
Paul Hamlyn Foundation	50,000	10,000	<b>60,000</b>	50,000
Unbound Philanthropy	45,000	-	<b>45,000</b>	18,750
Changing Ideas	-	30,000	<b>30,000</b>	-
INCLO	-	28,882	<b>28,882</b>	44,716
Trust for London	-	-	-	25,000
Digital Freedom Fund	-	5,610	<b>5,610</b>	23,473
Joseph Rowntree Reform Trust	-	9,763	<b>9,763</b>	-
Other grants	-	-	-	10,000
<b>Total</b>	<u>315,000</u>	<u>2,465,091</u>	<u><b>2,780,091</b></u>	<u>3,213,839</u>

### 5. Income from investments

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£
Bank interest receivable	52,585	-	<b>52,585</b>	51,853
<b>Total</b>	<u>52,585</u>	<u>-</u>	<u><b>52,585</b></u>	<u>51,853</u>

**6. Resources Expended**

	Direct Staff Costs £	Direct Costs £	Support Costs (note 7) £	Total 2025 £	Total 2024 £
<b>Costs of raising funds</b>					
Grants and Fundraising	241,550	73,962	118,275	<b>433,787</b>	493,419
<b>Total costs of raising funds</b>	<u>241,550</u>	<u>73,962</u>	<u>118,275</u>	<u><b>433,787</b></u>	<u>493,419</u>
<b>Activities</b>					
Membership and Engagement	82,510	207,306	92,238	<b>382,054</b>	565,594
Strategic Litigation	465,939	103,111	273,187	<b>842,237</b>	716,717
Policy and campaigns	431,858	146,246	183,317	<b>761,421</b>	821,333
Communications	354,480	148,933	192,653	<b>696,066</b>	875,925
Advice and information	-	-	-	-	306,602
Liberty Investigates	177,883	21,248	103,152	<b>302,283</b>	346,621
<b>Total costs of activities</b>	<u>1,512,670</u>	<u>626,844</u>	<u>844,547</u>	<u><b>2,984,061</b></u>	<u>3,632,792</u>
<b>Total Resources Expended</b>	<u><u>1,754,220</u></u>	<u><u>700,806</u></u>	<u><u>962,822</u></u>	<u><u><b>3,417,848</b></u></u>	<u><u>4,126,211</u></u>

## 6. Resources Expended (continued) - prior year

	Direct Staff Costs	Direct Costs	Support Costs (note 7)	Total 2024
	£	£	£	£
<b>Costs of raising funds</b>				
Grants and Fundraising	251,088	42,727	199,604	493,419
<b>Total costs of raising funds</b>	<u>251,088</u>	<u>42,727</u>	<u>199,604</u>	<u>493,419</u>
<b>Charitable Activities</b>				
Membership and Engagement	232,770	145,187	187,637	565,594
Strategic Litigation	377,095	76,355	263,267	716,717
Policy and campaigns	502,043	47,886	271,404	821,333
Communications	449,968	118,880	307,077	875,925
Advice and information	184,885	2,050	119,667	306,602
Liberty Investigates	180,982	22,039	143,600	346,621
<b>Total costs of charitable activities</b>	<u>1,927,743</u>	<u>412,397</u>	<u>1,292,652</u>	<u>3,632,792</u>
<b>Total Resources Expended</b>	<u><u>2,178,831</u></u>	<u><u>455,124</u></u>	<u><u>1,492,256</u></u>	<u><u>4,126,211</u></u>

## 7. Analysis of support costs

	Total 2025	Total 2024
	£	£
Staff Costs	<b>315,015</b>	757,060
Depreciation	<b>59,696</b>	69,980
Premises costs	<b>138,862</b>	190,952
Office costs	<b>307,707</b>	302,149
Legal costs and specialist advice	<b>77,402</b>	63,283
Legal costs and specialist advice related to restructure	-	46,641
Governance costs (see note 8)	<b>64,140</b>	62,191
<b>Total</b>	<u><u><b>962,822</b></u></u>	<u><u>1,492,256</u></u>

**8. Governance Costs**

	<b>Total 2025 £</b>	Total 2024 £
Auditor's remuneration - audit of the financial statements (including irrecoverable VAT)	<b>19,411</b>	18,232
Auditor's remuneration - other costs (including irrecoverable VAT) payable to HaysMac LLP registered auditor in 2025	<b>1,583</b>	-
Auditor's remuneration - other costs (including irrecoverable VAT) payable to MHA LLP registered auditor in 2024	<b>3,894</b>	1,077
AGM	<b>7,094</b>	9,262
Council and Executive Committee costs	<b>12,428</b>	6,608
Legal and other professional fees	<b>19,730</b>	27,012
<b>Total</b>	<b><u>64,140</u></b>	<u>62,191</u>

**9. Staff costs**

	<b>2025</b>	2024
	<b>£</b>	£
Wages and salaries	<b>1,771,554</b>	2,530,881
Social security costs	<b>205,750</b>	261,282
Pension costs	<b>81,283</b>	131,228
Other forms of employee benefits	<b>10,648</b>	12,500
	<b><u>2,069,235</u></b>	<u>2,935,891</u>

Included in the staff costs above are termination benefits, including pay in lieu of notice, of £74,796 (2024: £334,198). At 31 December 2025 £30,000 (2024: £Nil) was committed but not yet paid, and is included above and within creditors due within one year.

The average number of persons employed by the Company during the year was as follows:

	2025	2024
	No.	No.
Employees	<b><u>32</u></b>	<u>42</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
	No.	No.
In the band £60,001-£70,000	<b>5</b>	2
In the band £70,001-£80,000	<b>1</b>	1
In the band £80,001-£90,000	<b>1</b>	1
In the band £90,001-£100,000	-	-
In the band £100,001-£110,000	<b>1</b>	-
In the band £110,001-£120,000	-	1

The Company considers the Executive Committee, the Director, Director of External Relations and the Finance & Operations Director to be its Key Management Personnel. In 2024, in addition to these, Key Management Personnel also included the Communications Director (until May 2024) and Head of People and Culture (until October 2024).

The total amount of employee benefits (including gross pay, employers national insurance contributions and employers pension contributions) received by Key Management Personnel was £311,718 (2024 - £443,589).

The disclosures relating to employees benefits that exceeded £60,000 and Key Management Personnel do not include termination benefits.

## 10. Pension commitments

The Company operates a defined contribution pension plan for its employees. The amount recognised as an expense in the year was £81,283 (2024 - £131,228). At the year end, there were no outstanding contributions included in other creditors (2024 - £Nil).

## 11. Executive Committee remuneration and expenses

During the year, no member of the Executive Committee received any remuneration or other benefits (2024 - £Nil). During the year ended 31 December 2025, expenses totalling £7,448 were reimbursed or paid directly to 7 Executive Committee Members for travel and subsistence costs (2024 - £4,240 to 5 Executive Committee Members).

## 12. Tangible fixed assets

	Leasehold Premises Improvements	Computer Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
As at 1 January 2025	142,320	487,873	60,865	691,058
Additions	5,566	13,980	-	19,546
Disposals	-	(122,907)	-	(122,907)
As at 31 December 2025	<u>147,886</u>	<u>378,946</u>	<u>60,865</u>	<u>587,697</u>
Depreciation				
As at 1 January 2025	72,838	448,767	54,865	576,470
Charge for the year	37,092	19,166	3,437	59,695
On disposals	-	(122,907)	-	(122,907)
As at 31 December 2025	<u>109,930</u>	<u>345,026</u>	<u>58,302</u>	<u>513,258</u>
Net Book Value				
As at 31 December 2025	<u><u>37,956</u></u>	<u><u>33,920</u></u>	<u><u>2,563</u></u>	<u><u>74,439</u></u>
As at 31 December 2024	<u><u>69,482</u></u>	<u><u>39,106</u></u>	<u><u>6,000</u></u>	<u><u>114,588</u></u>

### 13. Debtors

	<b>Total 2025 £</b>	Total 2024 £
<b>Due during one year</b>		
Trade debtors	<b>2,950</b>	-
Amounts receivable from Civil Liberties Trust	<b>442,551</b>	881,342
Other debtors	<b>53,456</b>	45,727
Prepayments and accrued income	<b>182,229</b>	370,741
<b>Total</b>	<b><u>681,186</u></b>	<u>1,297,810</u>

### 14. Clients' bank account

The Company maintains a designated client bank account to hold funds on behalf of clients for legal cases. At the year-end, the balance in the account was £Nil (2024 - £32,500). Since the funds do not belong to the Company, the balance and associated transactions have not been recognised in these financial statements.

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

	<b>Total 2025 £</b>	Total 2024 £
Trade creditors	<b>98,045</b>	61,323
Corporation tax	<b>10,185</b>	9,852
Other taxation and social security	<b>48,776</b>	50,324
Other creditors	<b>6,660</b>	28,410
Accruals and deferred income	<b>226,183</b>	148,365
<b>Total</b>	<b><u>389,849</u></b>	<u>298,274</u>

	<b>Total 2025 £</b>	Total 2024 £
<b>Deferred income</b>		
Deferred income at 1 January	<b>71,250</b>	406,571
Resources deferred during the year	<b>46,890</b>	71,250
Amounts released from previous years	<b>(71,250)</b>	(406,571)
<b>Deferred income at 31 December</b>	<b><u>46,890</u></b>	<u>71,250</u>

Deferred income is grant income received that relates to the next financial period in accordance with the accounting policy on income, as disclosed at note 2.3.

## 16. Corporation tax

The Company is only liable for corporation tax on its bank interest income and the tax charge for the year was £10,324 (2024 - £9,852). The effective tax rate for the year was 19.63% (2024 - 19.27%).

## 17. Statement of funds

### Statement of funds- current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed Asset reserve	114,588	-	(59,695)	19,546	74,439
	<u>114,588</u>	<u>-</u>	<u>(59,695)</u>	<u>19,546</u>	<u>74,439</u>
<b>General funds</b>					
General fund	2,226,290	1,343,639	(904,191)	(19,546)	2,646,192
<b>Total Unrestricted funds</b>	<u>2,340,878</u>	<u>1,343,639</u>	<u>(963,886)</u>	<u>-</u>	<u>2,720,631</u>
<b>Restricted funds</b>					
<b>Other charitable campaigning work</b>					
The Civil Liberties Trust	406,521	2,269,271	(2,263,151)	-	412,641
Legal Education Foundation	-	100,000	(100,000)	-	-
Changing Ideas	-	30,000	(30,000)	-	-
INCLO	-	28,882	(28,882)	-	-
The Oak Foundation	-	11,565	(11,565)	-	-
Paul Hamlyn Foundation	-	10,000	(5,315)	-	4,685
Joseph Rowntree Reform Trust	-	9,763	(9,763)	-	-
Digital Freedom Fund	-	5,610	(5,610)	-	-
Disrupt Foundation	10,000	-	(10,000)	-	-
	<u>416,521</u>	<u>2,465,091</u>	<u>(2,464,286)</u>	<u>-</u>	<u>417,326</u>
<b>Total funds</b>	<u><b>2,757,399</b></u>	<u><b>3,808,730</b></u>	<u><b>(3,428,172)</b></u>	<u><b>-</b></u>	<u><b>3,137,957</b></u>

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

**Statement of funds-prior year**

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed Asset reserve	157,927	-	(69,980)	26,641	114,588
	<u>157,927</u>	<u>-</u>	<u>(69,980)</u>	<u>26,641</u>	<u>114,588</u>
<b>General funds</b>					
General fund	2,258,479	1,834,214	(1,839,762)	(26,641)	2,226,290
<b>Total Unrestricted funds</b>	<u>2,416,406</u>	<u>1,834,214</u>	<u>(1,909,742)</u>	<u>0</u>	<u>2,340,878</u>
<b>Restricted funds</b>					
<b>Other charitable campaigning work</b>					
The Civil Liberties Trust	138,424	2,320,329	(2,052,232)	-	406,521
Legal Education Foundation	-	100,000	(100,000)	-	-
INCLO	-	44,716	(44,716)	-	-
Trust for London	-	23,473	(23,473)	-	-
Other funding sources	-	15,900	(5,900)	-	10,000
	<u>138,424</u>	<u>2,504,418</u>	<u>(2,226,321)</u>	<u>0</u>	<u>416,521</u>
<b>Total funds</b>	<u><u>2,554,830</u></u>	<u><u>4,338,632</u></u>	<u><u>(4,136,063)</u></u>	<u><u>0</u></u>	<u><u>2,757,399</u></u>

## 17. Statement of funds (continued)

### Fixed Asset Reserve

The Executive Committee has established the fixed asset reserve to reflect funds which are tied up in tangible fixed assets and therefore not available for other purposes. A transfer was made between the unrestricted general funds and the fixed asset reserve to represent fixed asset additions purchased and any gains/losses on disposal of fixed assets using general funds.

### Restricted Fund

Restricted funds reflect grants, donations or fundraising activities which contained restrictions on how they could be expended.

The Civil Liberties Trust makes a number of separate grants to Liberty's charitable activities, and the majority of these are towards core campaigning and associated work, and as such are generally expended in full during the year of recognition. Restricted funds carried forward at year end included a strategic development fund of £229,607, £40,000 towards the expansion and development of income generation, £40,000 towards an in-depth review of the Company's governance structure, £35,207 towards strengthening the Company's building and infrastructure resilience, £29,364 secured through crowdfunding towards Liberty's Legal Information Service, £12,902 to fund employee professional legal training and £25,561 of various smaller targeted grants.

The Legal Education Foundation provided £100,000 of grant funding towards protecting the Human Rights Act and 'what comes next', Changing Ideas provided £30,000 towards the annual costs of Liberty Investigates, The International Network of Civil Liberties Organisations (INCLO) provided £28,882 of funding towards Liberty's work on social protest and surveillance, the Oak Foundation provided £11,565 towards governance, The Paul Hamlyn Foundation provided £10,000 towards internal training on artificial intelligence and the development of policy in this area, The Joseph Rowntree Reform Trust provided £9,763 towards legal considerations in relation to protest and detention and the Digital Freedom Fund granted further funds of £5,610 towards Liberty's work on the Investigatory Powers Act and surveillance.

## 18. Analysis of net assets between funds

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

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	74,439	-	74,439
Current assets	2,922,282	531,085	3,453,367
Creditors due within one year	(276,090)	(113,759)	(389,849)
<b>Total</b>	<b>2,720,631</b>	<b>417,326</b>	<b>3,137,957</b>

### 18. Analysis of net assets between funds (continued)

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

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	114,588	-	114,588
Current assets	2,524,564	416,521	2,941,085
Creditors due within one year	(298,274)	-	(298,274)
<b>Total</b>	<u>2,340,878</u>	<u>416,521</u>	<u>2,757,399</u>

### 19. The Civil Liberties Trust

The Company is grant-funded by a registered charity called The Civil Liberties Trust ('CLT' or 'the Charity') and at the year-end there was an amount receivable of £442,551 (2024 - £881,342) from the Charity (see Note 13). The Company can appoint a minority of Trustees of the Charity, which in turn can appoint a representative to the Executive Committee. Executive Committee members that also served as Trustees of the CLT during the year were Letitia Andrewartha (until 27 October 2025), Ruth Breddal (until 15 July 2025), Aidan Geary, Alastair Livesey (from 27 October 2025) and Judit Seymour (from 16 July 2025).

CLT owns the freehold property and charges rent to the National Council for Civil Liberties under a rental agreement. In May 2019, the Charity Commission authorised CLT to lease this property to the National Council for Civil Liberties for a term of seven years at an annual peppercorn rent of £1.

During the year, the National Council for Civil Liberties charged CLT £Nil (2024 - £Nil) for services performed by its employees on behalf of CLT. The Civil Liberties Trust has no employees and relies on the National Council for Civil Liberties staff for fundraising and administrative support. The estimated value of donated services provided to the Civil Liberties Trust for the period was £122,245 (2024 - £117,300).

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

	Note	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)		380,558	202,569
<b>Adjustments for:</b>			
Depreciation charges	12	59,695	69,980
Investment income	5	(52,585)	(51,853)
Loss on sale of fixed assets		-	-
Decrease/(increase) in debtors	13	616,624	(716,080)
Increase/(decrease) in creditors	15	91,575	(306,160)
<b>Net cash provided by (used in) operating activities</b>		<b>1,095,867</b>	<b>(801,544)</b>

## 21. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash and cash equivalents at bank and in hand in hand	2,772,181	1,643,276
<b>Total cash and cash equivalents</b>	<b>2,772,181</b>	<b>1,643,276</b>

## 22. Analysis of changes in net debt

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash and cash equivalents at bank and in hand	1,643,275	1,128,906	2,772,181
<b>Total</b>	<b>1,643,275</b>	<b>1,128,906</b>	<b>2,772,181</b>

## 23. Related party transactions

During the period ending 31 December 2025, the sum of £1,650 (2024 - £6,600) was paid to Geordiedav Productions Ltd, a company of which Executive Committee member David Taylor (until 16 July 2025) was a Director, for the provision of line management to the Liberty Investigates team. At 31 December 2025 £Nil (2024 - £550) was due but not yet paid to Geordiedav Productions Ltd and included within creditors due within one year.

Other than the above and Key Management Personnel and Executive Committee remuneration disclosed in Notes 9 and 11, there have been no related party transactions during the year.