

Company Registration Number: 02824893  
Charity Registration Number: 1024948

**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

**EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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**CONTENTS**

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	Page
Reference and Administrative Details of the Charity, its Executive Committee and Advisers	1 - 2
Executive Committee's Report	3 - 8
Executive Committee's Responsibilities Statement	9
Independent Auditors' Report on the Financial Statements	10 - 12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 33

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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS EXECUTIVE COMMITTEE AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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<b>Executive Committee</b>	Simon Prosser, Chair Tish Andrewartha, Secretary Lucy Freeman Nicolas Kent Nikita Lalwani Habiba Nabatu Sonali Naik Canon Mark Oakley Sally Sampson Kamila Shamsie John Reid (appointed 9 January 2019) Domino Pateman (appointed 9 January 2019)
<b>Company registered number</b>	02824893
<b>Charity registered number</b>	1024948
<b>Registered office</b>	Liberty House 26-30 Strutton Ground London SW1P 2HR
<b>Company secretary</b>	Martha Spurrier
<b>Independent auditors</b>	MHA MacIntyre Hudson Chartered Accountants and Statutory Auditors 6th Floor 2 London Wall Place London EC2Y 5AU

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS EXECUTIVE COMMITTEE AND ADVISERS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**Bankers**

Royal Bank of Scotland  
25 Millbank  
London  
SW1P 4RB

CAF Bank  
PO Box 289  
West Malling  
Kent  
ME19 4TA

Scottish Widows Bank plc  
67 Morrison Street  
Edinburgh  
EH3 8YJ

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

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**THE CIVIL LIBERTIES TRUST**  
**(A company limited by guarantee)**

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**EXECUTIVE COMMITTEE'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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

**1. MISSION AND VALUES**

The Charity's objects are:

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

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

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

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

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

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**EXECUTIVE COMMITTEE'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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***Policy for furthering objects***

The Charity's policy is to further its objects principally by funding National Council for Civil Liberties ("Liberty") to carry out charitable work in these areas. This policy is reviewed regularly by the Board. The Charity has no staff of its own but commissions work from Liberty. The Charity and Liberty have an arm's length relationship.

**2. TRUSTEES' REPORT**

**Achievements and performance**

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

- Supporting Liberty's legal team – which over the year represented 34 clients in legal proceedings. We also brought cases or intervened as Liberty acting in the public interest, in 17 cases.
- Supporting Liberty's external communications programme – ensuring that the public are educated about human rights issues and threats. In 2019, Liberty achieved 1,022 mentions in the media, including 14 television appearances. Social media reach continued to increase – with over 315,000 engagements via twitter and Facebook.
- Supporting Liberty's policy work on human rights issues, providing 47 briefings to parliamentarians on a wide range of issues with human rights at their heart.

Further information can be found in the audited statutory report and accounts of Liberty.

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

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

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

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**THE CIVIL LIBERTIES TRUST**  
(A company limited by guarantee)

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**EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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The Charity has again attracted significant grant and donation income from a diverse range of funders, and the Charity has been able to increase its spending on charitable activities in 2019.

The Charity owns its property on Strutton Ground in the heart of Westminster, and in the interest of long-term financial stability, the Board wishes to hold the bulk of its funds in property, which provides capital growth. On 1st May 2019, the Charity Commission authorised the Charity to lease this property to Liberty for a term of seven years, at an annual peppercorn rent of £1. This means that the Charity no longer receives significant rental income on the property, but the costs to Liberty have reduced, which in turn reduces the amount of funding required by the Charity to Liberty. The Board consider that the current peppercorn rent allowed to Liberty furthers the CLT's charitable objects, and that the property is held for charitable activities. The property is unencumbered.

Liberty is the Charity's tenant at the Strutton Ground premises, which has enabled Liberty to expand its range of activities and be more effective at existing activities.

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

We have an up-to-date privacy policy and ensure we are complying with the GDPR, using informed content for all our communications except postal mailings. We adhere to the Fundraising Regulator's Code of Fundraising Practice. We have strict donor due diligence and wealth screening policies in place and our Board oversee our work to make sure our fundraising activities are compliant with all relevant rules and regulations, remain ethical and deliver to high standards. The Charity does not employ any external agencies or bodies to carry out fundraising on its behalf.

### **Grant making policy**

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

### **Risks**

The Board has considered the risks to which the Charity is exposed and has taken steps to mitigate those risks. The major financial risks (a decline in voluntary income and/or unexpected major repairs to the Charity's property) have been mitigated by the Charity's reserves policy, which will continue to be reviewed on an annual basis. Trustees also monitor fundraising progress during the year and are prudent in their grant funding of Liberty to ensure that they fund within their means. These financial risks are the principal risks the charity faces. In terms of non-financial risks, these largely concern the potential barriers to effective impact of the funding provided to Liberty – including infrastructure failures, focus and external events.

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**THE CIVIL LIBERTIES TRUST**  
(A company limited by guarantee)

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**EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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***Plans for future periods***

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

Key activities for the coming year include continuing our campaigns against the use of facial recognition technology and unjustified data sharing between public services and the Home Office; fighting the government's plans to 'reform' the HRA and reduce other constitutional protections; countering government plans to legislate on counter-terrorism; developing our work on mental health law and disability rights, and continuing to tackle the criminalisation of poverty. We will of course also continue our proud history of reactive work on core issues such as privacy, protest, policing, access to justice and discrimination.

The Charity will undertake these key activities through funding Liberty's charitable work. This includes £275,000 which has already been designated to Liberty for 2020. These funds are intended to make a significant contribution towards the salaries and associated costs of key staff working across on the key areas outlined above, and to the support functions which enables Liberty to carry out this work. A detailed grant application will be reviewed in July, with the expectation that the funds will be released at this point.

Since the end of the 2019, the coronavirus (COVID-19) global pandemic has been declared. This has had a significant health effect in almost all areas of the world, has, and will continue to have a large impact on the global economy. The Charity is aware that Liberty is likely to experience a change in priorities, and an increase in work due to the unexpected challenges that this virus, and associated Government responses will bring. The Charity will continue to fund Liberty's charitable work in these areas, and in finances allow, will also consider additional ways that it can support the work of Liberty. Short term, the Charity's income has not yet been affected, but we are aware that there may be some medium-term effect on donor income, as individuals are impacted by loss of jobs and income. We are in regular contact with our contacts at Trusts and Foundations and will be updating our annual and long-term forecasts on a more regular basis as we receive further information.

**3. FINANCIAL REVIEW**

Income from grants, donations and legacies increased in 2019 to £1,263,825 and total income decreased from £1,381,809 to £1,346,672. The principle source of this increase was our grant income. During the year we gained some new grant funders including Luminate.

Total income exceeded expenditure by £179,694 at the year end compared to a surplus of £293,762 in 2018. This is mainly due to new grant funders as explained above and recognition of a large legacy in 2018.

The Charity holds fixed assets at a value of £2,210,513, in respect of the building and there was a designated fixed asset reserve of the same amount at 31 December 2019.



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**THE CIVIL LIBERTIES TRUST**  
(A company limited by guarantee)

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**EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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***Reserves***

The Board requires the Charity hold reserves in order to cover the Charity's fixed annual expenses in case of reduction in funding, and to mitigate any risks in terms of repairs on its property. In order to provide for the mitigation of these risks, the reserves policy of the Charity requires a minimum general fund of £185,000, and a maximum of £250,000.

The general fund balance at 31<sup>st</sup> December 2019 was £233,904, down from £543,398 in 2018. This balance represents the Charity's free reserves. The reason for the decrease in 2019 was a designation of £550,000 in 2019 to Liberty for 2020 and 2021 in order to fund Liberty's ongoing charitable work. This designation removed this amount from the free reserves.

**4. STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity acts principally through Liberty (the National Council for Civil Liberties), which provides administrative services, charged at cost, to the Charity and whose Director is the Secretary of the Charity. The staff costs recharged from Liberty to the Charity concern time spent by Liberty staff undertaking fundraising on behalf of the Charity, maintaining the financial records of the Charity and providing Secretariat services to the Trustees. The Charity operates independently from Liberty making its own decisions.

The Trustees consider that the Key Management Personnel of the charity comprise the Trustees and certain members staff whose time is recharged to the charity from Liberty. The Trustees of the charity are not remunerated, therefore the estimated the time spent on implementing the Trustees strategic decisions has been classified as the amounts payable to Key Management Personnel. The remuneration policy of these staff is set by the Directors of Liberty.

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

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

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

Trustees receive further information on their obligations as trustees throughout the year.

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**THE CIVIL LIBERTIES TRUST**  
(A company limited by guarantee)

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**EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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Trustees are selected by way of recommendation from staff or existing trustees. The Chair of the CLT and the Liberty Director meet with potential trustees for an informal interview and, if both parties believe a relationship would be beneficial, details of potential trustee's experience is circulated and their appointment is nominated and seconded by the Board.

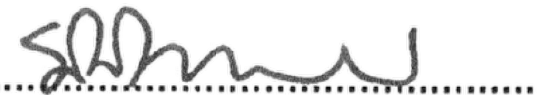
**5. DISCLOSURE OF INFORMATION TO THE AUDITORS**

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees' Annual report was approved and authorised for issue by the Committee Members and signed on their behalf by Simon Prosser

On behalf of the Committee



.....

Simon Prosser, Chair

DATE 01/07/2020

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**THE CIVIL LIBERTIES TRUST**  
(A Company Limited by Guarantee)

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**STATEMENT OF EXECUTIVE COMMITTEE'S RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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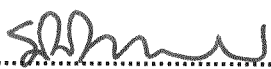
The Executive Committee (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Executive Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted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

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

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

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

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

  
.....  
**Simon Prosser**  
Chair  
Date: 01/07/20

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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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

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**Opinion**

We have audited the financial statements of The Civil Liberties Trust (the 'charity') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Executive Committee have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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

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**Other information**

The Executive Committee are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. 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.

In connection with our audit of the financial statements, 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 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.

**Opinion on other matters prescribed by the Companies Act 2006**

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

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

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

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

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

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

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**THE CIVIL LIBERTIES TRUST**  
(A Company Limited by Guarantee)

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

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**Responsibilities of trustees**

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

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

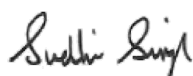
**Auditors' responsibilities for the audit of the financial statements**

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

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

**Use of our report**

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



**Sudhir Singh FCA (Senior Statutory Auditor)**  
for and on behalf of  
**MHA MacIntyre Hudson**  
Chartered Accountants and Statutory Auditors  
6th Floor  
2 London Wall Place  
London  
EC2Y 5AU

Date: 18 September 2020

**THE CIVIL LIBERTIES TRUST**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>Income from:</b>					
Donations, legacies and grants	3	472,290	791,535	1,263,825	1,209,320
Charitable activities	5	76,859	-	76,859	154,343
Investments	6	5,748	-	5,748	1,479
Other income	7	40	-	40	16,667
<b>Total income</b>		<b>554,937</b>	<b>791,535</b>	<b>1,346,472</b>	<b>1,381,809</b>
<b>Expenditure on:</b>					
Raising funds		92,788	-	92,788	92,661
Charitable activities	9	276,878	797,112	1,073,990	995,385
<b>Total expenditure</b>		<b>369,666</b>	<b>797,112</b>	<b>1,166,778</b>	<b>1,088,046</b>
<b>Net movement in funds</b>		<b>185,271</b>	<b>(5,577)</b>	<b>179,694</b>	<b>293,763</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	19	2,809,146	72,896	2,882,042	2,588,279
Net movement in funds	19	185,271	(5,577)	179,694	293,763
<b>Total funds carried forward</b>	<b>19</b>	<b>2,994,417</b>	<b>67,319</b>	<b>3,061,736</b>	<b>2,882,042</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 16 to 33 form part of these financial statements.

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


**BALANCE SHEET**  
**AS AT 31 DECEMBER 2019**

	Note	2019 £	2019 £	2018 £	2018 £
<b>Fixed assets</b>					
Tangible assets	15		<b>2,210,513</b>		<b>2,265,748</b>
			<u><b>2,210,513</b></u>		<u><b>2,265,748</b></u>
<b>Current assets</b>					
Stocks	16	<b>13,031</b>		<b>13,031</b>	
Debtors	17	<b>131,850</b>		<b>396,344</b>	
Cash at bank and in hand	23	<b>1,830,242</b>		<b>1,506,187</b>	
		<u><b>1,975,123</b></u>		<u><b>1,915,562</b></u>	
Creditors: amounts falling due within one year	18	<b>(1,123,900)</b>		<b>(1,299,268)</b>	
<b>Net current assets</b>			<u><b>851,223</b></u>		<u><b>616,294</b></u>
<b>Total net assets</b>			<u><u><b>3,061,736</b></u></u>		<u><u><b>2,882,042</b></u></u>
<b>Funds</b>					
Restricted funds	19		<b>67,319</b>		<b>72,896</b>
Unrestricted funds	19		<b>2,994,417</b>		<b>2,809,146</b>
<b>Total funds</b>			<u><u><b>3,061,736</b></u></u>		<u><u><b>2,882,042</b></u></u>

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

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

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

  
 .....  
**Simon Prosser**  
 Chair  
 Date: 01/07/20

The notes on pages 16 to 33 form part of these financial statements.



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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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	<b>2019</b> <b>£</b>	<b>2018</b> <b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>318,307</b>	<b>812,235</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Investment income	<b>5,748</b>	<b>1,479</b>
	<hr/>	<hr/>
<b>Net cash provided by investing activities</b>	<b>5,748</b>	<b>1,479</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>324,055</b>	<b>813,714</b>
Cash and cash equivalents at the beginning of the year	<b>1,506,187</b>	<b>692,473</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>1,830,242</b>	<b>1,506,187</b>
	<hr/>	<hr/>

The notes on pages 16 to 33 form part of these financial statements

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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**1. General information**

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

The address of the registered office is given in the Charity information on page 1 of these financial statements.

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

The Charity has applied all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102).

The Civil Liberties Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The accounts are prepared on the going concern basis and are presented in sterling, which is also the functional currency of the Charity, and rounded to the nearest pound.

The members of the charitable company are the Executive Committee named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

**2.2 Going concern**

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

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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**2. Accounting policies (continued)**

**2.3 Income**

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

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

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**2. Accounting policies (continued)**

**2.4 Expenditure**

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

- Expenditure on raising funds
- Expenditure on charitable activities

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

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

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

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

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

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

**2.6 Taxation**

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

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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**2. Accounting policies (continued)**

**2.7 Tangible fixed assets and depreciation**

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

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

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

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

Depreciation is provided on the following bases:

Freehold property	- 50 years
Refitting costs	- 10 years

Freehold land is not depreciated.

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

**2.8 Stocks**

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

**2.9 Debtors**

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

**2.10 Cash at bank and in hand**

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

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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**2. Accounting policies (continued)**

**2.11 Liabilities and provisions**

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

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

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

**2.12 Financial instruments**

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

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

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

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

**2.13 Fund accounting**

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

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

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

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

**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total funds 2019 £</b>
Donations (including gift aid recovery)	82,030	311,535	393,565
Legacies	212,510	-	212,510
Grants (Note 4)	177,750	480,000	657,750
<b>Total 2019</b>	<b>472,290</b>	<b>791,535</b>	<b>1,263,825</b>

	<i>Unrestricted funds 2018 £</i>	<i>Restricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Donations (including gift aid recovery)	66,700	243,051	309,751
Legacies	331,902	-	331,902
Grants (Note 4)	153,000	414,667	567,667
<i>Total 2018</i>	<i>551,602</i>	<i>657,718</i>	<i>1,209,320</i>

**4. Analysis of grants receivable**

	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total funds 2019 £</b>
The Allan & Overy Foundation	10,000	-	10,000
AB Charitable Trust	-	22,500	22,500
The Evan Cornish Foundation	15,000	-	15,000
Joseph Rowntree Charitable Trust	-	7,500	7,500
Mactaggart Third Fund	2,750	-	2,750
The People's Postcode	-	450,000	450,000
The Sigrid Rausing Trust	150,000	-	150,000
<b>Total 2019</b>	<b>177,750</b>	<b>480,000</b>	<b>657,750</b>

**THE CIVIL LIBERTIES TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	<i>As restated</i> <i>Unrestricted</i> <i>funds</i> <i>2018</i> <i>£</i>	<i>Restricted</i> <i>funds</i> <i>2018</i> <i>£</i>	<i>As restated</i> <i>Total</i> <i>funds</i> <i>2018</i> <i>£</i>
The Allan & Overy Foundation	-	10,500	10,500
AB Charitable Trust	-	30,000	30,000
David & Elaine Potter Foundation	-	29,167	29,167
The Evan Cornish Foundation	-	10,000	10,000
Jolanta and Max Neufeld Charitable Trust	-	10,000	10,000
Joseph Rowntree Charitable Trust	-	25,000	25,000
Mactaggart Third Fund	3,000	-	3,000
Persula Foundation	-	50,000	50,000
The People's Postcode	-	250,000	250,000
The Sigrid Rausing Trust	150,000	-	150,000
<i>Total 2018 as restated</i>	<i>153,000</i>	<i>414,667</i>	<i>567,667</i>

**5. Income from charitable activities**

	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<b>Total funds 2018 £</b>
Rent receivable	76,859	76,859	154,343

In 2018, all income from charitable activities was to unrestricted funds.

**6. Income from investments**

	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<b>Total funds 2018 £</b>
Bank interest receivable	5,748	5,748	1,479

In 2018, all income from investments was to unrestricted funds.



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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**7. Other incoming resources**

	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<i>Total funds 2018 £</i>
Fire station development	40	40	16,667
	<hr/>	<hr/>	<hr/>

In 2018, all other incoming resources were to unrestricted funds.

The £16,667 received in 2018 was in relation to payment received for putting up scaffolding on the roof of The Civil Liberties Trust premises due to the development of the fire station.

**8. Analysis of expenditure on raising funds**

	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>
Direct costs	4,543	4,543
Recharged staff costs	88,245	88,245
<b>Total 2019</b>	<hr/> 92,788 <hr/>	<hr/> 92,788 <hr/>

	<i>Unrestricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Direct costs	13,368	13,368
Recharged staff costs	79,293	79,293
<i>Total 2018</i>	<hr/> 92,661 <hr/>	<hr/> 92,661 <hr/>

**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**9. Analysis of expenditure on charitable activities - by fund**

**Summary by fund type**

	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total funds 2019 £</b>
Charitable campaigning	276,878	797,112	1,073,990

	<i>Unrestricted funds 2018 £</i>	<i>Restricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Charitable campaigning	343,867	651,518	995,385

**10. Analysis of expenditure on charitable activities - by type**

	<b>Grant funding of activities 2019 £</b>	<b>Support costs 2019 £</b>	<b>Total funds 2019 £</b>
Charitable campaigning	987,112	86,878	1,073,990

	<i>Grant funding of activities 2018 £</i>	<i>Support costs 2018 £</i>	<i>Total funds 2018 £</i>
Charitable campaigning	883,517	111,868	995,385

**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**10. Analysis of expenditure on charitables activities - by type (continued)**

**Analysis of support costs**

	<b>Total funds 2019 £</b>	<b>Total funds 2018 £</b>
Depreciation	55,235	55,235
Premises costs	12,252	45,410
Governance costs	9,408	5,782
Other costs	9,983	5,441
<b>Total</b>	<b>86,878</b>	<b>111,868</b>

**11. Analysis of grants payable**

	<b>Grants to Institutions 2019 £</b>	<b>Total funds 2019 £</b>
Grants payable	987,112	987,112

	<b>Grants to Institutions 2018 £</b>	<b>Total funds 2018 £</b>
Grants payable	883,517	883,517

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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**12. Governance costs**

	2019 £	2018 £
Auditor's remuneration - Audit of the financial statements	4,850	4,600
Auditor's remuneration - Preparation of the financial statements	2,000	-
Auditor's remuneration - Other services	900	900
Costs relating to prior years	1,658	282
	<u>9,408</u>	<u>5,782</u>

**13. Staff and employee benefits**

The Civil Liberties Trust does not employ any staff however, the National Council for Civil Liberties (Liberty) employs staff, some of whom undertake work on behalf of the Charity. The Civil Liberties Trust was recharged a total amount of £88,245 plus VAT during the year (2018: £74,114 plus VAT) for services delivered by the National Council for Civil Liberties staff. All employment tax and other liabilities are borne solely by the National Council for Civil Liberties. The Charity estimates that £17,593 (2018: £20,690) of the recharge represents amounts payable for Key Management Personnel.

**14. Executive Committee's remuneration and expenses**

During the year, no Executive Committee received any remuneration or other benefits (2018 - £NIL).

During the year ended 31 December 2019, no Executive Committee expenses have been incurred (2018 - £NIL).

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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**15. Tangible fixed assets**

	Freehold land and buildings £
<b>Cost or valuation</b>	
At 1 January 2019	2,752,132
At 31 December 2019	<u>2,752,132</u>
<b>Depreciation</b>	
At 1 January 2019	486,384
Charge for the year	55,235
At 31 December 2019	<u>541,619</u>
<b>Net book value</b>	
At 31 December 2019	<u><u>2,210,513</u></u>
At 31 December 2018	<u><u>2,265,748</u></u>

Freehold land with a cost of £531,379 (2018: £531,379) is not being depreciated.

**16. Stocks**

	2019 £	2018 £
Donated goods for resale	<u><u>13,031</u></u>	<u><u>13,031</u></u>

All stock held is art that was donated to The Civil Liberties Trust, with proceeds restricted to the National Council for Civil Liberties. During 2019, none of the art (2018: none) was sold but it continues to be held as stock. No further provisions were made for the impairment of slow-moving stock (2018: £NIL).

**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**17. Debtors**

	2019 £	2018 £
<b>Due within one year</b>		
Trade debtors	10	-
Other debtors	128,629	393,145
Prepayments and accrued income	3,211	3,199
	<u>131,850</u>	<u>396,344</u>

Included in the other debtors figure is £41,449 relating to legacies (2018: £29,157), the income for which we expect to receive in 2020.

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

	2019 £	2018 £
Trade creditors	99,336	-
Amounts payable to Liberty	359,896	390,362
Other taxation and social security	-	12,179
Accruals and deferred income	664,668	896,727
	<u>1,123,900</u>	<u>1,299,268</u>

	2019 £	2018 £
<b>Deferred income</b>		
Deferred income at 1 January	675,003	75,000
Resources deferred during the year	654,170	675,003
Amounts released from previous periods	(675,003)	(75,000)
<b>Deferred income at 31 December</b>	<u>654,170</u>	<u>675,003</u>

Deferred income relates to grants receivable to be recognised over more than one financial year in accordance with the accounting policy on income.

**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**19. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed asset reserve	2,265,748	-	(55,235)	-	2,210,513
Designated for Liberty	-	-	-	550,000	550,000
	<u>2,265,748</u>	<u>-</u>	<u>(55,235)</u>	<u>550,000</u>	<u>2,760,513</u>
<b>General funds</b>					
General fund	543,398	554,937	(314,431)	(550,000)	233,904
	<u>543,398</u>	<u>554,937</u>	<u>(314,431)</u>	<u>(550,000)</u>	<u>233,904</u>
<b>Total Unrestricted funds</b>	<u>2,809,146</u>	<u>554,937</u>	<u>(369,666)</u>	<u>-</u>	<u>2,994,417</u>
<b>Restricted funds</b>					
Other charitable campaigning work	72,896	791,535	(797,112)	-	67,319
	<u>72,896</u>	<u>791,535</u>	<u>(797,112)</u>	<u>-</u>	<u>67,319</u>
<b>Total of funds</b>	<u>2,882,042</u>	<u>1,346,472</u>	<u>(1,166,778)</u>	<u>-</u>	<u>3,061,736</u>

**THE CIVIL LIBERTIES TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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

**Statement of funds - prior year**

	<i>Balance at 1 January 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2018 £</i>
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Fixed asset reserve	2,320,982	-	(55,234)	2,265,748
<b>General funds</b>				
General fund	200,601	724,090	(381,293)	543,398
<b>Total Unrestricted funds</b>	<u>2,521,583</u>	<u>724,090</u>	<u>(436,527)</u>	<u>2,809,146</u>
<b>Restricted funds</b>				
Other charitable campaigning work	66,696	657,718	(651,518)	72,896
<b>Total of funds</b>	<u>2,588,279</u>	<u>1,381,808</u>	<u>(1,088,045)</u>	<u>2,882,042</u>

The purpose of the fixed asset reserve is to represent the amount of the Charity's unrestricted funds which are tied up in fixed assets. The expenditure in the year reflects the charge for depreciation during 2018.

The CLT has undertaken to designate £550,000 to be granted to Liberty equally in 2020 and 2021 to fund Liberty's ongoing charitable work. The Charity expects to receive a formal grant application on the details of the funds to be made in July 2020 and July 2021, and, if approved to pay the funds shortly after. It is expected that this grant will make a significant contribution towards the salaries and associated costs of key staff working across on the key areas outlined above, and to the support functions which enables Liberty to carry out this work.

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



**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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

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

	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total funds 2019 £</b>
Tangible fixed assets	2,210,513	-	<b>2,210,513</b>
Current assets	1,975,123	-	<b>1,975,123</b>
Creditors due within one year	(1,191,219)	67,319	<b>(1,123,900)</b>
<b>Total</b>	<b>2,994,417</b>	<b>67,319</b>	<b>3,061,736</b>

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

	<i>Unrestricted funds 2018 £</i>	<i>Restricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Tangible fixed assets	2,265,748	-	2,265,748
Current assets	1,711,897	203,665	1,915,562
Creditors due within one year	(1,168,499)	(130,769)	(1,299,268)
<b>Total</b>	<b>2,809,146</b>	<b>72,896</b>	<b>2,882,042</b>

**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**21. National Council for Civil Liberties**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Grants payable</b>		
Core charitable work	<b>40,000</b>	<b>85,000</b>
Other Liberty charitable campaigning	<b>947,112</b>	<b>801,518</b>
	<b>987,112</b>	<b>886,518</b>

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

At the year-end, £359,896 (2018: £390,362) was payable to the National Council for Civil Liberties as shown in Note 18.

The National Council for Civil Liberties occupies the Charity's property. The current annual rent with effect from 1 September 2011 is £153,717 plus VAT. The rent receivable from the National Council for Civil Liberties has been included as incoming resources from charitable activities in the Statement of Financial Activities because the National Council for Civil Liberties carries out charitable work funded by the Charity.

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Net income for the year (as per Statement of Financial Activities)	<b>179,694</b>	<b>293,763</b>
<b>Adjustments for:</b>		
Depreciation charges	<b>55,235</b>	<b>55,235</b>
Investment income	<b>(5,748)</b>	<b>(1,479)</b>
Decrease/(increase) in debtors	<b>267,936</b>	<b>(226,834)</b>
Increase/(decrease) in creditors	<b>(178,810)</b>	<b>691,550</b>
<b>Net cash provided by operating activities</b>	<b>318,307</b>	<b>812,235</b>

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**THE CIVIL LIBERTIES TRUST**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**23. Analysis of cash and cash equivalents**

	2019 £	2018 £
Cash in hand	1,830,242	1,506,187
<b>Total cash and cash equivalents</b>	<b>1,830,242</b>	<b>1,506,187</b>

**24. Analysis of Net Debt**

	At 1 January 2019 £	Cash flows £	At 31 December 2019 £
Cash at bank and in hand	1,506,187	324,055	1,830,242
	<b>1,506,187</b>	<b>324,055</b>	<b>1,830,242</b>

**25. Related party transactions**

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