

**FRONT LINE**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2015**

**FRONT LINE**  
**TABLE OF CONTENTS**

	<b>Page</b>
Trustees and Other Information	2
Trustees' Report	3 - 7
Independent Auditor's Report	8 - 9
Income Statement	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Financial Statements	13 - 20
<b>Appendix - not forming part of the audited financial statements:</b>	
Appendix I - Income	21 - 22
Appendix II - Expenditure	23 - 24

## FRONT LINE

### TRUSTEES AND OTHER INFORMATION

#### TRUSTEES

Kieran Mulvey  
Denis O'Brien  
Jim Conway  
Noeline Blackwell  
David Sykes  
Maria Mulcahy  
Mary Lawlor (ex-officio, non-voting member)  
Mary Jane Real  
Arnold Tsunga

#### CHARITY NUMBER

CHY 14029

#### AUDITORS

Grant Thornton  
Chartered Accountants  
& Registered Auditors  
Molyneux House  
Bride Street  
Dublin 8

#### BANKERS

Bank of Ireland  
Blackrock  
Co Dublin

ING SA/NV  
Siege de Bruxelles  
Cours Saint Michel 60  
1040 Bruxelles  
Belgium

#### SOLICITORS

William Fry Solicitors  
2 Grand Canal Square  
Dublin 2

#### REGISTERED OFFICE

2nd Floor  
Grattan House  
Temple Road  
Blackrock  
Co. Dublin

# **FRONT LINE**

## **TRUSTEES' REPORT**

The trustees submit their annual report together with the audited financial statements for the year ended 31 December 2015.

### **PRINCIPAL ACTIVITIES AND REVIEW OF THE BUSINESS**

Front Line is working to ensure that the principles and standards set out in the UN declaration on human rights defenders are known, respected and adhered to worldwide. It was set up as a Trust under the Trustee Act 1893 and achieved charitable status in August 2002.

### **REVIEW OF ACTIVITIES IN 2015**

During 2015 Front Line Defenders continued to focus resources and energy on the rapid and practical support for the protection of human rights defenders at risk in line with our aims and objectives and the Strategic Plan 2015-2018. Throughout the year, human rights defenders gave a strong reaffirmation of the work undertaken:

"The urgent appeal made us feel supported and even some media here re-published the information. It also showed the Mexican government that we have international support."

"Now I am a human rights defender who takes precautions in the struggle thanks to the training I had with you."

"The grant improved my ability to address human rights issues in the region. It enabled me to travel safely while conducting trainings with local communities and investigating human rights violations."

During 2015 Front Line Defenders issued 307 urgent appeals and updates on behalf of 568 individuals at risk in 70 countries. The EU Office took action on 180 cases.

Front Line Defenders carried out 41 field visits to 28 countries.

The Front Line Defenders Security Grants Programme provided 454 grants, totalling €1,178,306 to individuals and organisations at risk. 119 grants were awarded for temporary relocations of individual human rights defenders and family members.

117 human rights defenders from 19 countries participated in trainings on personal and organisational security and 309 HRDs from 24 countries participated in digital security trainings. Front Line Defenders Digital Security Consultants carried out 70 field visits to 26 countries.

The Eighth Dublin Platform for Human Rights Defenders was held 4 to 6 November and brought 111 human rights defenders from 98 countries together with 150 representatives from Irish, international and intergovernmental institutions.

The Front Line Defenders Award was presented to imprisoned HRD, Guo Feixiong, from China, whose wife and daughter accepted the award on his behalf.

Front Line Defenders published La Lucha, a non-fiction graphic novel in English and Spanish with launch events in Europe, USA and Mexico.

Philanthropist Sigrid Rausing spoke on the topic "A Hardening Climate - Funding Human Rights in Repressive Societies" at the Third Annual Front Line Defenders Lecture, held in partnership with University College Dublin and Trinity College Dublin.

## **FRONT LINE**

### **TRUSTEES' REPORT**

Former Irish Foreign Minister Eamon Gilmore visited human rights defender David Rabelo Crespo, in prison in Colombia, and undertook advocacy on his case, leading to his transfer to a prison located closer to his family.

The context in which Front Line Defenders operates continues to be challenging. There has been a growing global backlash against human rights defenders which has reached crisis point. Front Line Defenders received reports of 156 HRDs who were killed or died in detention in 25 countries in the first eleven months of 2015. Authoritarian governments across the globe continued to invest huge efforts and resources to close down, silence, restrict and discredit independent civil society and human rights defenders, especially those critical of government policies. There has been a sustained effort by repressive governments to target HRDs within their borders through legal and extra-legal means, as well as internationally, through travel restrictions, reprisals and attacks on civil society space in international fora.

The organisation continued to review and revise its activities in the light of feedback from human rights defenders and learnings from the activities undertaken, including through evaluations conducted in Ukraine and Mexico. The Annual Business Plan for 2015 is the first related to the new Strategic Plan 2015-2018. The main programmes of work will remain consistent with 2015 with the addition of an international memorial programme on behalf for HRDs who have been killed. The core focus will continue to be on Security Grants, Security Training, Urgent Appeals and Campaigning around Visibility & Legitimacy for HRDs at risk.

Income generation during 2015 was positive and on target. Income projections for 2016 are robust given the significant number of multi-annual funding arrangements in place. The main focus of attention will be on grant renewals and income generation focused on 2017 and beyond.

#### **Impact**

The organisation continued to review and monitor impact in accordance with the Results Framework agreed as part of our contract with Irish Aid. Some highlights from 2015 included:

- 89% of HRDs reported that they were able to continue or return to work as a result of having received Security Grant support.
- 86% of HRDs reported having implemented a security plan as a result of personal and organisational security training;
- 81% of HRDs reported using digital security tools as a result of digital security training.

#### **RESULTS FOR THE YEAR**

The income and expenditure account and balance sheet for the year are set out on pages 10 and 11. Income is raised on the basis of specific projects such as IT / website security and general support from Governments, individuals and private foundations.

#### **EVENTS SINCE THE YEAR END AND FUTURE DEVELOPMENTS**

There have been no significant events affecting the trust since the year end and the trustees do not envisage any substantial changes to the nature of the trust in the foreseeable future.

## **FRONT LINE**

### **TRUSTEES' REPORT**

#### **ACCOUNTING RECORDS**

The Trustees are responsible for ensuring that proper books and records are maintained. The trustees through the use of appropriate procedures and systems and the employment of competent persons have ensured that measures are in place to secure compliance with these requirements. These accounting records are maintained at its place of business at 2nd Floor, Grattan House, Temple Road, Blackrock, Co. Dublin.

#### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

The trustees are required to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the company for each financial year. The trustees have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and promulgated by the Institute of Chartered Accountants in Ireland and Irish law. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the trust as at the financial year end date and of the surplus or deficit of the trust for the financial year end.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies for the financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Trustee Act 1893. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of corporate and financial information included on the trust's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **RISK MANAGEMENT**

The risk management document was reviewed in September 2015 together with the triggers, consequences, mitigation steps and persons responsible. The following continue to be the potential risks that are most serious:

- 1) The risk of harm coming to a human rights defender as a result of Front Line Defenders action (or inaction);
- 2) The safety of Front Line Defenders staff or representatives in the field;
- 3) The risk of losing key staff/leadership;
- 4) The risk of a decline in funding/loss of a key funder;
- 5) The risk of an incident seriously damaging the reputation of Front Line Defenders, particularly through publishing false information or through fraud/mismanagement of funds.

# **FRONT LINE**

## **TRUSTEES' REPORT**

### **GOVERNANCE**

The Front Line Defenders Board of Trustees is responsible for the approval of strategic plans, annual business plans and budgets, and signs off on the statutory accounts. The Board delegates the day to day running of the organisation to the Executive Director who is responsible and accountable for the implementation of the Annual Business Plan and Budget. The Board also plays a role in approving security grants in between Board meetings. The Board met in March and September 2015.

Front Line Defenders adheres to the Dochas Code on Corporate Governance and a number of procedures and policies, including an Equal Opportunities Policy adopted in May 2014, are in place in that regard. These are collated in a Director's Handbook which is available via the Front Line Defenders Website together with the Strategic Plan, the audited accounts and other key documents. An Audit Sub-Committee of the Board is in place.

We have started the process of becoming SORP compliant and have made some initial adjustments to be compliant with Financial Reporting Standard 102. The aim is to have the procedures in place to be 80% SORP compliant for 2016 and fully compliant in 2017.

### **RESERVES**

The Board of Trustees has a Reserves Policy in place which states:

Unrestricted funds consist of general funds which are expendable at the discretion of the Board in furtherance of the objectives of the charity.

Designated funds represent amounts that Front Line Defenders has at its discretion set aside for specific purposes, which would otherwise form part of the general reserves of the organisation.

In order to secure the long term viability of Front Line Defenders and to maintain the smooth operation of the organisation, it is critical to ensure access to adequate funding.

Front Line Defenders has the ability to request additional funding from a Donor Trust in the event of experiencing severe financial strain. The Board believes this facility would ensure the continued operation of the organisation, based on historical running costs and program expenditure.

The Board of Trustees has calculated that the optimum reserve level for the organisation would be a figure that reflects 12 months operational overhead costs plus a calculation of winding up costs. This figure will be updated on an annual basis. This equates to a reserve fund balance requirement of €5.3M which is now allocated to a specific fund.

The Donor Trust has confirmed to the Front Line Defenders Board of Trustees that this sum is available and also that at least one quarter of the reserve fund is available on a short notice to facilitate any short term liquidity issues.

Any interest accrued by the Donor Trust will in the first instance be used to ensure the balance held will cover the optimum reserve level set in this policy. In years where the funds held in the Donor Trust are sufficient to cover the optimum reserve level any interest can be drawn down to support the ongoing work of Front Line Defenders.

## **FRONT LINE**

### **TRUSTEES' REPORT**

#### **STATEMENT OF RELEVANT AUDIT INFORMATION**

So far as each person who is a trustee at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with the preparation of their report, of which the auditor is unaware. Having made enquires of fellow trustees, each trustee has taken all the steps they are obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

#### **AUDITORS**

The auditors, RSM Farrell Grant Sparks, Chartered Accountants and Statutory Audit Firm have resigned as auditors following a merger with Grant Thornton. Subsequently Grant Thornton have been appointed auditors to the company and have indicated their willingness to continue in office.

#### **ON BEHALF OF THE TRUSTEES**

**DAVID SYKES - TRUSTEE**

**KIERAN MULVEY - TRUSTEE (TREASURER)**

**DATED:**



# **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FRONT LINE**

We have audited the financial statements of Front Line for the financial year ended 31 December 2015 which comprise the income statement, the balance sheet, the cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the trustees, as a body. Our audit work has been undertaken so that we might state to the trustees 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 trust and the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

## **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

As explained more fully in the Trustees' Responsibilities Statement included in the Trustees' Report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Trustee Act 1893. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the trust's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

## **OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2015 and of the surplus and cash flows for the year then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland and in particular with the requirements of the Trustee Act 1893.

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT**

- We have obtained all the information and explanations that we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the trust were sufficient to permit the financial statements to be readily and properly audited.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF  
FRONT LINE**

- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Trustees' Report is consistent with the financial statements.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the provisions in the Trustee Act 1893 which require us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions specified by law are not made.

**AIDAN SCOLLARD  
FOR AND ON BEHALF OF  
GRANT THORNTON  
CHARTERED ACCOUNTANTS  
& REGISTERED AUDITORS  
MOLYNEUX HOUSE  
BRIDE STREET  
DUBLIN 8**

**DATED:**

## FRONT LINE

### INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2015

	APPENDIX	2015 €	2014 €
<b>INCOME</b>		<b>5,600,844</b>	5,384,180
<b>DEFERRED INCOME</b>		<b>(865,356)</b>	(1,168,492)
	I	<b>4,735,488</b>	4,215,688
<b>EXPENDITURE</b>			
Conference	II	<b>(376,822)</b>	(144)
Programme	II	<b>(2,522,618)</b>	(2,567,600)
Administration	II	<b>(364,686)</b>	(273,832)
Wages, Salaries and Labour Costs	II	<b>(1,470,536)</b>	(1,375,702)
		<b>(4,734,662)</b>	(4,217,278)
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>826</b>	(1,590)
Balance at beginning of year		<b>127,190</b>	128,780
		<b>128,016</b>	127,190

The notes on pages 13 to 20 form an integral part of these financial statements.

**FRONT LINE**  
**BALANCE SHEET AT 31 DECEMBER 2015**

	NOTES	2015 €	2014 €
<b>ASSETS EMPLOYED</b>			
<b>FIXED ASSETS</b>	<b>5</b>	<b>16,943</b>	20,222
<b>CURRENT ASSETS</b>		<u>                    </u>	<u>                    </u>
Debtors	6	5,354,919	38,716
Cash at bank and in hand		655,162	1,361,540
		<u>6,010,081</u>	<u>1,400,256</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>7</b>	<b>(5,899,008)</b>	(1,293,288)
		<u>                    </u>	<u>                    </u>
<b>NET CURRENT ASSETS</b>		<b>111,073</b>	106,968
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>128,016</b></u>	<u>127,190</u>
<b>FINANCED BY</b>			
Unrestricted reserves	10	<u><b>128,016</b></u>	<u>127,190</u>

**ON BEHALF OF THE TRUSTEES**

**DAVID SYKES - TRUSTEE**

**KIERAN MULVEY - TRUSTEE (TREASURER)**

**DATED:**

The notes on pages 13 to 20 form an integral part of these financial statements.

**FRONT LINE**

**CASH FLOW STATEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2015**

	NOTES	2015 €	2014 €
<b>Net cash (outflow) from operating activities</b>	<b>8</b>	<b>(697,270)</b>	(55,045)
<b>Returns on investments and and servicing of finance</b>			
Interest received	3	624	7,774
<b>Capital expenditure</b>			
Payments to acquire tangible assets	5	<b>(9,732)</b>	(13,184)
<b>NET CASH (OUTFLOW)</b>	<b>9</b>	<b>(706,378)</b>	(60,455)

The notes on pages 13 to 20 form an integral part of these financial statements.

## FRONT LINE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

#### 1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

##### 1.1. BASIS OF PREPARATION

These financial statements have been prepared in accordance with applicable accounting standards, including Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'). The financial statements have been prepared on the historical cost basis except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies below.

This is the first year in which the financial statements have been prepared under FRS 102 and there are no transitional adjustment to note on first year adoption .

##### 1.2. TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets are stated at historical costs less accumulated depreciation and provisions for impairment.

The cost of an asset is made up of the purchase price of the asset plus any costs directly attributable to bringing the asset into working condition for its intended use.

Depreciation is calculated to write off the original cost of the asset less the estimated residual value over its estimated useful economic life as follows:

Computer Hardware	-	3 years
Office Equipment	-	5 years

The carrying value of tangible fixed assets is reviewed for impairment if events or changes in circumstances indicate that the carrying value may not be recoverable. Under Irish GAAP impairment is assessed by comparing the carrying value of the asset with its recoverable amount (the higher of net realisable value and value in use). Net realisable value is defined as the amount at which an asset could be disposed net of any direct selling costs. Value in use is defined as the present value of future cash flows obtainable through the continued use of an asset including those expected to be realised on its eventual disposal.

##### 1.3. FOREIGN EXCHANGE AND FUNCTIONAL CURRENCY

Transactions during the year have been translated at the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the rates of exchange ruling at the balance sheet date. The resulting profits or losses are dealt with in the income and expenditure account.

## FRONT LINE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

#### 1.4. PENSIONS

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss account in the year in which they fall due. Differences between the amounts charged in the profit and loss account and payments made to pension funds are treated as assets or liabilities.

#### 1.5. GRANTS

Grants are credited to the income and expenditure account in accordance with the conditions of the grant received.

#### 1.6. DONATIONS

Donations are credited to the income and expenditure account as received.

#### 1.7 RESERVES

Unrestricted funds consist of general funds which are expendable at the discretion of the Board in furtherance of the objectives of the charity.

Designated funds represent amounts that Front Line has at its discretion set aside for specific purposes, which would otherwise form part of the general reserves of the organisation.

In order to secure the long term viability of Front Line and to maintain the smooth operation of the organisation, it is critical to ensure access to adequate funding.

Front Line has the ability to request additional funding from a Donor Trust in the event of experiencing severe financial strain. The Board believes this facility would ensure the continued operation of the organisation, based on historical running costs and program expenditure.

The Board of Trustees has calculated that the optimum reserve level for the organization would be a figure that reflects 12 months operational overhead costs plus a calculation of winding up costs. This figure will be updated on an annual basis. This equates to a reserve fund balance requirement of €5.3M which is now allocated to a specific fund.

The Donor Trust has confirmed to the Front Line Defenders Board of Trustees that this sum is available and also that at least one quarter of the reserve fund is available on a short notice to facilitate any short term liquidity issues.

Any interest accrued by the Donor Trust will in the first instance be used to ensure the balance held will cover the optimum reserve level set in this policy. In years where the funds held in the Donor Trust are sufficient to cover the optimum reserve level any interest can be drawn down to support the ongoing work of Front Line Defenders.

## FRONT LINE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

<b>2. SURPLUS/(DEFICIT) ON ORDINARY ACTIVITIES</b>	<b>2015</b>	<b>2014</b>
	€	€
The surplus/(deficit) on ordinary activities is stated after charging:		
Depreciation	<b>13,011</b>	12,693
Loss on disposal of tangible fixed assets	-	183
	<u>          </u>	<u>          </u>
<b>3. INTEREST RECEIVABLE</b>	<b>2015</b>	<b>2014</b>
	€	€
Deposit interest receivable	<b>624</b>	7,774
	<u>          </u>	<u>          </u>



## FRONT LINE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

#### 4. EMPLOYEES AND REMUNERATION

##### Number of employees

	2015	2014
Management	3	3
Researchers	8	7
Finance	3	3
Training and Communications	6	6
Administration	5	4
	<u>25</u>	<u>23</u>

The employment costs were:-

	2015	2014
	€	€
Wages and salaries	928,302	854,524
Social welfare costs	86,384	78,515
Pension costs	52,977	52,244
	<u>1,067,663</u>	<u>985,283</u>

The number of employees whose emoluments, excluding employer pension contributions, were greater than €70,000 was as follows:-

	2015	2014
€60,001 - €70,000	3	3
€70,001 - €80,000	1	1
€80,001 - €90,000	1	1
€90,001 - €100,000	1	1
€110,001 - €120,000	1	1

## FRONT LINE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

#### 5. FIXED ASSETS

	Computer Hardware €	Office Equipment €	Total €
<b>Cost</b>			
At 1 January 2015	93,762	47,706	141,468
Additions	9,732	-	9,732
At 31 December 2015	103,494	47,706	151,200
<b>Depreciation</b>			
At 1 January 2015	81,189	40,057	121,246
Charge for the year	8,086	4,925	13,011
At 31 December 2015	89,275	44,982	134,257
<b>Net book values</b>			
At 31 December 2015	14,219	2,724	16,943
At 31 December 2014	12,573	7,649	20,222

#### In respect of prior year:

	Computer Hardware €	Office Equipment €	Total €
<b>Cost</b>			
At 1 January 2014	87,036	41,248	128,284
Additions	8,486	6,458	14,944
Disposals	(1,760)	-	(1,760)
At 31 December 2014	93,762	47,706	141,468
<b>Depreciation</b>			
At 1 January 2014	73,152	35,401	108,553
On disposals	(977)	-	(977)
Charge for the year	9,014	4,656	13,670
At 31 December 2014	81,189	40,057	121,246
<b>Net book values</b>			
At 31 December 2014	12,573	7,649	20,222
At 31 December 2013	13,884	5,847	19,731

## FRONT LINE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

<b>6.</b>	<b>DEBTORS</b>	<b>2015</b>	<b>2014</b>	
		€	€	
	<b>Amounts falling due within one year:-</b>			
	Trade debtors and prepayments	36,827	34,570	
	Other debtors	5,318,092	1,695	
	Pension contributions	-	2,451	
		<b>5,354,919</b>	<b>38,716</b>	
		<b>5,354,919</b>	<b>38,716</b>	
<b>7.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2015</b>	<b>2014</b>	
		€	€	
	Trade creditors and accruals	133,546	98,978	
	PAYE	17,546	16,264	
	PRSI	10,083	9,554	
	Other Creditors	4,872,477	-	
	Deferred Government Grants	312,496	615,632	
	Deferred Grant Income	552,860	552,860	
		<b>5,899,008</b>	<b>1,293,288</b>	
		<b>5,899,008</b>	<b>1,293,288</b>	
<b>8.</b>	<b>RECONCILIATION OF OPERATING SURPLUS/(DEFICIT) TO NET CASH (OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>2015</b>	<b>2014</b>	
		€	€	
	Operating surplus/(deficit)	826	(1,590)	
	Interest received	(624)	(7,774)	
	Depreciation	13,011	12,693	
	(Increase) / decrease in debtors	(5,316,203)	14,008	
	(Decrease) / increase in creditors	4,605,720	(72,382)	
	<b>NET CASH (OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>(697,270)</b>	<b>(55,045)</b>	
		<b>(697,270)</b>	<b>(55,045)</b>	
<b>9.</b>	<b>ANALYSIS OF CHANGES IN NET FUNDS</b>	<b>Opening balance</b>	<b>Cash flows</b>	<b>Closing balance</b>
		€	€	€
	Cash at bank and in hand	1,361,540	(706,378)	655,162
		<b>1,361,540</b>	<b>(706,378)</b>	<b>655,162</b>
		<b>1,361,540</b>	<b>(706,378)</b>	<b>655,162</b>

## FRONT LINE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

#### 10. RESERVES

	Income statement €	Total €
<b>At 1 January 2015</b>	127,190	127,190
Retained surplus for the year	826	826
<b>At 31 December 2015</b>	<u>128,016</u>	<u>128,016</u>
	Income statement €	Total €
<b>In respect of prior year:</b>		
<b>At 1 January 2014</b>	128,780	128,780
Retained (deficit) for the year	(1,590)	(1,590)
<b>At 31 December 2014</b>	<u>127,190</u>	<u>127,190</u>

#### 11. RELATED PARTY TRANSACTIONS

The Trust receives income on an annual basis from a Fund that was set up in 2001 with a large donation from one of the Trustees, Denis O'Brien. Income is recognised in the financial statements when Front Line receives the income. Front Line only draws income from the Fund on an as needed basis.

#### 12. FINANCIAL COMMITMENTS

The trustees are not aware of any material commitments entered into during the financial year which have not been adequately reflected in these financial statements.

#### 13. POST BALANCE SHEET EVENTS

There have been no significant events affecting the trust since the year end and the trustees do not envisage any substantial changes to the nature of the trust in the foreseeable future.

## **FRONT LINE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015**

#### **14. APPROVAL OF FINANCIAL STATEMENTS**

The trustees approved and authorised the financial statements for issue on

## FRONT LINE

### APPENDIX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

#### Appendix I - Income

	2015		2014	
	€	€	€	€
<b>Government Funding</b>				
Irish Aid	416,632		494,966	
The Norwegian Royal Ministry of Foreign Affairs	383,719		453,109	
The Dutch Ministry of Foreign Affairs	100,000		400,000	
The Swiss Federal Department of Foreign Affairs	88,500		4,102	
SIDA	448,022		321,854	
	1,436,873		1,674,031	
<b>Grants</b>				
The European Instrument for Democracy and Human Rights	399,916		756,998	
Oak Foundation	161,140		200,000	
Sigrid Rausing Trust	329,707		354,148	
Foundation Open Society Institute	498,907		153,052	
Arcus Foundation	43,127		26,686	
Lifeline - Embattled NGO Assistance Fund	377,962		160,458	
American Jewish World Service	213,178		205,913	
Roddick Foundation	31,164		-	
Stichting Adessium	180,000		200,000	
Hivos	232,174		133,683	
Foundation for a Just Society	29,221		113,888	
The Overbrook Foundation	7,837		36,351	
Other Sources	237,196		149,679	
	2,741,529		2,490,856	
<b>Donations</b>		<b>63,326</b>		<b>43,027</b>
<b>Fund Income</b>		<b>117,000</b>		<b>-</b>
<b>Interest Income</b>		<b>624</b>		<b>7,774</b>

## FRONT LINE

### APPENDIX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

	2015		2014	
	€	€	€	€
Dublin Castle	36,770		-	
The Swiss Federal Department of Foreign Affairs	26,666		-	
The Norwegian Royal Ministry of Foreign Affairs	43,000		-	
Taiwan Foundation for Democracy	8,962		-	
Foundation Open Society Institute	31,231		-	
Adesium Foundation	20,000		-	
AJWS	30,000		-	
Irish Aid	67,058		-	
The Overbrook Foundation	10,000		-	
The Sigrid Rausing Trust	15,000		-	
Foundation for a Just Society	29,295		-	
Oak Foundation	38,860		-	
York University	1,786		-	
NGO Registration Fees	17,508		-	
	376,136		-	
<b>Total Income</b>	<b>4,735,488</b>		<b>4,215,688</b>	

## FRONT LINE

### APPENDIX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

#### Appendix II - Expenditure

	2015	2014
	€	€
<b>Conference</b>		
Venue	37,263	-
Catering	31,005	-
Staff Translators and Volunteer Expenses	54,786	264
Printing, Postage and Stationery	2,868	-
Audio Visual	3,626	-
Travel and Accommodation	199,937	-
PR / Press	11,817	-
Contingency and Sundry	35,520	120
	<b>376,822</b>	<b>144</b>
	<b>376,822</b>	<b>144</b>
 <b>Programme</b>		
Development Research and Travel	47,547	51,758
Grants	1,229,556	1,024,330
Publications	-	-
Trust Meetings	5,514	1,353
US Advocacy	-	16,773
Promotion and Advertising	230,294	349,273
Workshops	419,379	566,776
Research Reports	-	-
Fellowship Programme Sponsorship	60,224	102,044
Fundraising	27,062	85,872
Translation	54,884	66,521
Independent Evaluation	-	4,750
NGO in a box	29,661	9,808
Emergency Line 24/7	3,749	779
Field Expenses	243,654	106,163
Internships	142,653	142,306
Documentary	24,460	-
Support for HRDs	3,981	3,789
Strategic Review	-	35,305
	<b>2,522,618</b>	<b>2,567,600</b>
	<b>2,522,618</b>	<b>2,567,600</b>



## FRONT LINE

### APPENDIX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

	2015	2014
	€	€
<b>Administration</b>		
Telephone	11,889	13,288
Postage, Stationery and Couriers	19,921	18,238
Office Maintenance	13,362	13,350
Rent and Rates	56,483	56,483
Travel and Accommodation	53,807	32,353
Volunteer Expenses	1,130	1,380
Audit Fee	5,500	5,500
Bookkeeping and Professional fees	13,464	18,481
Bank Charges	14,469	13,568
Insurance	21,801	21,671
Staff Training and Recruitment	14,734	8,851
IT Systems	90,181	27,611
Brussels Office Costs	19,985	19,853
Professional Membership Fee	2,261	2,336
Advocacy Long Term Cases	6,467	-
Sundry Expenses	6,221	7,993
Depreciation	13,011	12,693
Loss on disposal of assets	-	183
	<b>364,686</b>	<b>273,832</b>
	<b>364,686</b>	<b>273,832</b>
 <b>Wages, Salaries and Labour Costs</b>		
Wages and salaries	903,302	854,524
Field salaries	256,259	227,873
International Advocacy salaries	146,614	162,546
Employers PRSI	86,384	78,515
Redundancy payment	25,000	-
Pension	52,977	52,244
	<b>1,470,536</b>	<b>1,375,702</b>
	<b>1,470,536</b>	<b>1,375,702</b>