

**FRONT LINE**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

**FRONT LINE**  
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## FRONT LINE

### TRUSTEES AND OTHER INFORMATION

#### TRUSTEES

Kieran Mulvey  
Denis O'Brien  
Jim Conway  
Hina Jilani  
Michel Forst  
Noeline Blackwell  
David Sykes  
Maria Mulcahy  
James Cavallaro (retired 28/06/2013)  
Mary Lawlor (ex-officio, non-voting member)

#### CHARITY NUMBER

CHY 14029

#### AUDITORS

RSM Farrell Grant Sparks  
Chartered Accountants  
Statutory Audit Firm  
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  
Fitzwilton House  
Wilton Place  
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 2013.

#### **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 2013**

During 2013 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 2011-2014. During 2013 the Board commissioned an external evaluation which gave a strong reaffirmation of the work undertaken.

"Front Line Defenders is, by all standards and measures, an excellent organisation. Its Mission is clear, concrete and compelling, and its Strategic and Business Plans are coherent with it. The organisation demonstrates coherence and integrity: Front Line Defenders actually does what it sets out to do – and the evidence indicates that these things really do matter – and allocates its resources in a manner consistent with its stated priorities."

"Front Line Defenders operates in an efficient and accountable manner. Its leadership is experienced, focused and committed. Their staff is skilled, dedicated and professional. Its programs are practical, targeted and productive. Human rights defenders express a high level of partnership with and trust in Front Line Defenders, and they are able to depend on it for critical support. Funders express a high level of confidence in Front Line Defenders, and are proud to be associated with it. Front Line Defenders is well respected by authorities and collegial organisations for its expertise, effectiveness, and ability to collaborate."

"Front Line Defenders' strategic priorities and core programs are closely aligned with the expressed needs of Defenders, and Front Line Defenders' ability to measure its performance and outcomes have strengthened over the period."

During 2013 Front Line Defenders issued 386 Urgent Appeals and updates on behalf of 426 individuals at risk in 64 countries. The EU Office took action on 156 cases with a positive response in 48% of cases.

The Front Line Defenders Security Grants Programme awarded 297 grants, totalling €831,792 to individuals and organisations at risk. 113 grants were awarded for temporary relocations of individual human rights defenders and family members.

The Front Line Defenders Award was awarded to Biram Dah Abeid of Mauritania and presented by President Michael D Higgins at a ceremony in Dublin City Hall.

The Seventh Dublin Platform for Human Rights Defenders brought together 135 human rights defenders from 90 different countries. 166 human rights defenders participated in security and protection trainings and 314 in digital security trainings. Front Line Defenders carried out 40 missions to 34 countries.

## FRONT LINE

### TRUSTEES' REPORT

Lives on the Line a documentary on the situation for human rights defenders in Guatemala, narrated by Martin Sheen, was broadcast on Irish television. US political theorist and activist, Professor Noam Chomsky, spoke at the inaugural Annual Front Line Defenders Lecture held in partnership with University College Dublin and Trinity College Dublin. Human rights defenders Elia Escobedo Garcia from Mexico and Yara Bader from Syria took part in speaking tours in Ireland.

"The European Union: What it can do, getting it to take action" handbook was published in Arabic, English, French, Russian and Spanish. Public Service Announcement (PSA) campaigns were broadcast on radio stations in Honduras and Macedonia and on television in Colombia.

The context in which Front Line Defenders operates continues to be challenging, with a range of Governments introducing legal restrictions on the space for human rights defenders. The organisation continued to review and revise its activities in the light of feedback from human rights defenders and learnings from the activities undertaken. During the July 2013 staff retreat, for example, there was a session sharing lessons on security with regard to field missions.

The Annual Business Plan for 2014 will be the last related to the current Strategic Plan. The main programmes of work will remain consistent with 2013 except that there will be no Dublin Platform in 2014 (although planning will commence for the 2015 Dublin Platform). The core focus will continue to be on Security Grants, Security Training, Urgent Appeals and Campaigning around Visibility & Legitimacy for HRDs at risk. In addition during 2014 the Board has approved pilot projects on the protection of Women HRDs in DRC and Afghanistan as well as an advocacy project in Brazil and an intensification of fundraising efforts in the USA.

There will also be a process during 2014, led by the Board of Trustees, to review and respond to the recommendations contained in the 2013 External Evaluation, and this will feed into the process to develop the 2015-2018 Strategic Plan. The process will include consultation with HRDs as well as discussions with staff and stakeholders.

Income generation during 2013 was positive and on target. Income projections for 2014 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 2015 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 2013 included:

- 85% of HRDs receiving a grant reported that they were "secure" or "very secure" as a result of the grant;
- 64% of HRDs reported they are implementing security strategies or measures as a result of personal and organisational security training;
- 78% of HRDs reported they are implementing specific security measures 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.

## **FRONT LINE**

### **TRUSTEES' REPORT**

#### **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.

#### **BOOKS AND ACCOUNTING RECORDS**

The trustees are responsible for ensuring that proper books and accounting records are kept. 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 books and 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 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.

Irish company law requires the trustees to prepare financial statements giving a true and fair view of the state of affairs of the trust and the profit or loss of the trust for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with Irish General Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and Irish law).

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 booking of account 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 February 2013 together with the triggers, consequences, mitigation steps and persons responsible. The following were identified as 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 inbetween Board meetings.

During 2013 The Board decided to adhere to the Dochas Code on Corporate Governance and a number of policies and procedures have been put 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 has been created.

The Board met in March, June and December 2013. The June meeting was held in conjunction with a meeting of the International Advisory Committee which discussed a paper looking at challenges for the organisation. The Board started the year with ten members but ended the year with eight. James Cavallaro resigned upon his election to the Inter American Commission on Human Rights, but has agreed to continue on the International Advisory Committee. Executive Director Mary Lawlor has agreed to become an ex-officio, non-voting member of the Board.

#### **RESERVES**

The Board of Trustees adopted a new Reserves Policy in December 2013 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.

#### **INFORMATION PROVIDED TO AUDITORS**

The trustees are aware, at the time of approval of the trustees' report that:

- There is no relevant audit information of which the trust's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

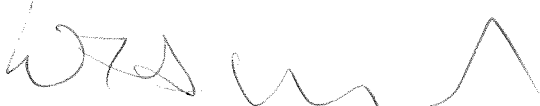
**FRONT LINE**

**TRUSTEES' REPORT**


**AUDITORS**

The auditors, RSM Farrell Grant Sparks, Chartered Accountants and Statutory Audit Firm have indicated their willingness to continue in office.

**ON BEHALF OF THE TRUSTEES**



**DAVID SYKES - TRUSTEE**



**KIERAN MULVEY - TRUSTEE (TREASURER)**

**DATED: 26 MARCH 2014**



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

We have audited the financial statements of Front Line for the year ended 31 December 2013 which comprise the profit and loss account, 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, in accordance with Section 193 of the Companies Act, 1990. 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 set out on page 5 the trustees are responsible for the preparation of the financial statements giving a true and fair view. 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 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. In addition, we read all the financial and non-financial information in the trustees' report to identify material inconsistencies with the audited financial statements. 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, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the trust's affairs as at 31 December 2013 and of its loss and cash flows for the year then ended; and
- have been properly prepared in accordance with the requirements of the Trustee Act 1893.

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY THE COMPANIES ACTS 1963 TO 2013**

- We have obtained all the information and explanations that we consider necessary for the purposes of our audit.
- In our opinion proper books of account have been kept by the trust.
- The financial statements are in agreement with the books of account.
- In our opinion the information given in the trustees' report is consistent with the financial statements.

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

**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  
RSM FARRELL GRANT SPARKS  
CHARTERED ACCOUNTANTS  
STATUTORY AUDIT FIRM  
MOLYNEUX HOUSE  
BRIDE STREET  
DUBLIN 8**

**DATED:**

## FRONT LINE

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2013

	APPENDIX	2013 €	2012 €
<b>INCOME</b>		<b>5,234,758</b>	4,486,365
<b>DEFERRED INCOME</b>		<b>(1,271,882)</b>	(1,225,324)
	I	<b>3,962,876</b>	3,261,041
<b>EXPENDITURE</b>			
Conference	II	<b>(435,698)</b>	-
Programme	II	<b>(1,970,654)</b>	(1,725,425)
Administration	II	<b>(252,853)</b>	(275,019)
Wages, Salaries and Labour Costs	II	<b>(1,330,725)</b>	(1,247,952)
		<b>(3,989,930)</b>	(3,248,396)
<b>OPERATING (DEFICIT)/SURPLUS</b>		<b>(27,054)</b>	12,645
Balance at beginning of year		<b>155,834</b>	143,189
		<b>128,780</b>	155,834

ON BEHALF OF THE TRUSTEES

  
DAVID SYKES - TRUSTEE

  
KIERAN MULVEY - TRUSTEE (TREASURER)

DATED: 26 MARCH 2014

The notes on pages 13 to 18 form an integral part of these financial statements.

**FRONT LINE**

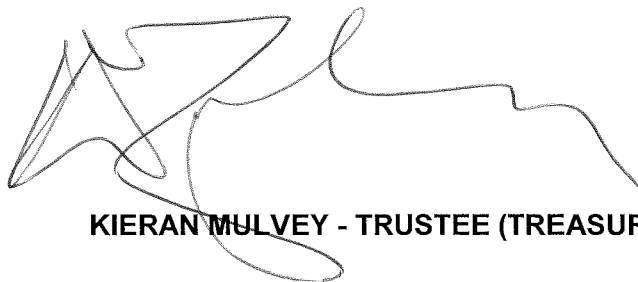
**BALANCE SHEET AT 31 DECEMBER 2013**

	NOTES	2013 €	2012 €
<b>ASSETS EMPLOYED</b>			
<b>FIXED ASSETS</b>	<b>5</b>	<b>19,731</b>	21,122
<b>CURRENT ASSETS</b>			
Debtors	6	52,724	43,268
Cash at bank and in hand		<b>1,421,995</b>	1,443,926
		<b>1,474,719</b>	1,487,194
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	7	<b>(1,365,670)</b>	(1,352,482)
<b>NET CURRENT ASSETS</b>			
		<b>109,049</b>	134,712
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<b>128,780</b>	155,834
<b>FINANCED BY</b>			
Unrestricted reserves	10	<b>128,780</b>	155,834

ON BEHALF OF THE TRUSTEES



DAVID SYKES - TRUSTEE



KIERAN MULVEY - TRUSTEE (TREASURER)

DATED: 26 MARCH 2014

The notes on pages 13 to 18 form an integral part of these financial statements.

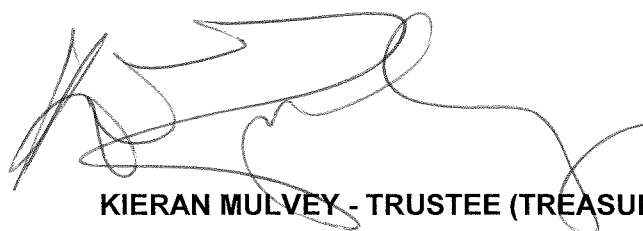
**FRONT LINE**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

	NOTES	2013 €	2012 €
<b>Net cash (outflow) / inflow from operating activities</b>	<b>8</b>	<b>(18,366)</b>	56,242
<b>Returns on investments and and servicing of finance</b>			
Interest received	3	6,708	94
<b>Capital expenditure</b>			
Payments to acquire tangible assets	5	(10,273)	(11,176)
<b>NET CASH (OUTFLOW) / INFLOW</b>	<b>9</b>	<b>(21,931)</b>	<b>45,160</b>

ON BEHALF OF THE TRUSTEES



DAVID SYKES - TRUSTEE



KIERAN MULVEY - TRUSTEE (TREASURER)

DATED: 26 MARCH 2014

The notes on pages 13 to 18 form an integral part of these financial statements.

## FRONT LINE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

#### 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

The financial statements have been prepared on a going concern basis in accordance with accounting standards generally accepted in Ireland. Accounting Standards generally accepted in Ireland in preparing the financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Financial Reporting Council.

##### 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.

##### 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.

## FRONT LINE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

#### 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.

<b>2. (DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES</b>	<b>2013</b>	<b>2012</b>
	€	€
The (deficit)/surplus on ordinary activities is stated after charging:		
Depreciation	<u>11,664</u>	<u>10,191</u>
<b>3. INTEREST RECEIVABLE</b>	<b>2013</b>	<b>2012</b>
	€	€
Deposit interest receivable	<u>6,708</u>	<u>94</u>

## FRONT LINE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

#### 4. EMPLOYEES AND REMUNERATION

##### Number of employees

	2013	2012
Management	3	3
Researchers	4	4
Finance	2	2
Training and Communications	6	5
Administration	4	3
	19	17
	19	17

The employment costs were:-

	2013	2012
	€	€
Wages and salaries	825,967	862,432
Social welfare costs	76,422	77,683
Pension costs	57,592	41,973
	959,981	982,088
	959,981	982,088

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

	2013	2012
€70,001 - €80,000	2	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 2013

#### 5. FIXED ASSETS

	Computer Hardware €	Office Equipment €	Total €
<b>Cost</b>			
At 1 January 2013	76,763	41,248	118,011
Additions	10,273	-	10,273
At 31 December 2013	87,036	41,248	128,284
<b>Depreciation</b>			
At 1 January 2013	64,599	32,290	96,889
Charge for the year	8,553	3,111	11,664
At 31 December 2013	73,152	35,401	108,553
<b>Net book values</b>			
At 31 December 2013	13,884	5,847	19,731
At 31 December 2012	12,164	8,958	21,122

#### 6. DEBTORS

	2013 €	2012 €
<b>Amounts falling due within one year:-</b>		
Trade debtors and prepayments	46,150	39,331
Other debtors	2,302	3,048
Pension contributions	4,272	889
	52,724	43,268

#### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013 €	2012 €
Trade creditors and accruals	69,203	102,024
PAYE	15,821	16,474
PRSI	8,764	8,660
Deferred Government Grants	581,205	444,964
Deferred Grant Income	690,677	780,360
	1,365,670	1,352,482

## FRONT LINE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

<b>8.</b>	<b>RECONCILIATION OF OPERATING (DEFICIT)/SURPLUS TO NET CASH (OUTFLOW) / INFLOW FROM OPERATING ACTIVITIES</b>	<b>2013</b>	<b>2012</b>
		€	€
	Operating (deficit)/surplus	(27,054)	12,645
	Interest received	(6,708)	(94)
	Depreciation	11,664	10,191
	(Increase) / decrease in debtors	(9,456)	5,901
	Increase in creditors	13,188	27,599
	<b>NET CASH (OUTFLOW) / INFLOW FROM OPERATING ACTIVITIES</b>	<b>(18,366)</b>	<b>56,242</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	1,443,926	(21,931)	1,421,995

<b>10.</b>	<b>RESERVES</b>	<b>Income and expenditure account</b>	<b>Total</b>
		€	€
	<b>At 1 January 2013</b>	<b>155,834</b>	<b>155,834</b>
	Retained (deficit)/surplus for the year	(27,054)	(27,054)
	<b>At 31 December 2013</b>	<b>128,780</b>	<b>128,780</b>

#### **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.

## FRONT LINE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

#### 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.

#### 14. APPROVAL OF FINANCIAL STATEMENTS

The trustees approved and authorised the financial statements for issue on **26 MARCH 2014** .

**FRONT LINE**

**APPENDIX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2013**

**Appendix I - Income**

	2013		2012	
	€	€	€	€
<b>Government Funding</b>				
Irish Aid	460,394		504,394	
The Norwegian Royal Ministry of Foreign Affairs	432,456		330,978	
The Dutch Ministry of Foreign Affairs	400,000		385,000	
The Swiss Federal Department of Foreign Affairs	53,985		37,323	
Embassy of the Federal Republic of Germany in Dublin	-		30,000	
SIDA	274,180		-	
	<u>1,621,015</u>		<u>1,287,695</u>	
<b>Grants</b>				
The European Instrument for Democracy and Human Rights	571,766		600,313	
Oak Foundation	96,219		133,000	
Sigrid Rausing Trust	311,624		359,700	
The Ford Foundation	-		112,292	
Foundation Open Society Institute	137,189		118,777	
Lifeline - Embattled NGO Assistance Fund	157,354		64,927	
American Jewish World Service	237,772		183,913	
Stichting Adessium	200,000		200,000	
Other Sources	244,607		155,552	
	<u>1,956,531</u>		<u>1,928,474</u>	
<b>Donations</b>		<b>30,380</b>		<b>44,778</b>
<b>Interest Income</b>		<b>6,708</b>		<b>94</b>

**FRONT LINE**

**APPENDIX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2013**

	2013		2012	
	€	€	€	€
<b>Conference Income and Sponsorship</b>				
Dublin Castle	24,866		-	
The Swiss Federal Department of Foreign Affairs	16,800		-	
Embassy of the Federal Republic of Germany in Dublin	30,000		-	
Taiwan Foundation for Democracy	3,694		-	
The European Instrument for Democracy and Human Rights	45,600		-	
SIDA	35,400		-	
Wellspring	21,824		-	
Irish Aid	44,000		-	
Overbrook	10,000		-	
The Sigrid Rausing Trust	50,000		-	
Foundation for a Just Society	30,000		-	
Oak Foundation	20,448		-	
York University	2,525		-	
NGO Registration Fees	13,085		-	
		<u>348,242</u>		<u>-</u>
<b>Total Income</b>		<u><u>3,962,876</u></u>		<u><u>3,261,041</u></u>

## FRONT LINE

### APPENDIX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

#### Appendix II - Expenditure

	2013	2012
	€	€
<b>Conference</b>		
Venue	24,866	-
Catering	35,597	-
Staff Translators and Volunteer Expenses	45,403	-
Printing, Postage and Stationery	6,517	-
Audio Visual	2,948	-
Travel and Accommodation	260,527	-
PR / Press	27,674	-
Contingency and Sundry	32,166	-
	<b>435,698</b>	-
	<b>435,698</b>	-
 <b>Programme</b>		
Development Research and Travel	45,854	45,604
Grants	879,172	683,166
Publications	-	19,620
Trust Meetings	1,448	1,068
Promotion and Advertising	314,015	296,986
Workshops	317,326	254,901
Research Reports	-	15,431
Fellowship Programme Sponsorship	113,330	67,358
Fundraising	16,974	22,943
Translation	58,641	58,382
Independent Evaluation	13,767	-
NGO in a box	4,394	3,985
Emergency Line 24/7	1,868	1,436
Field Expenses	79,434	95,079
Internships	113,179	97,327
Documentary	5,535	37,916
Voices - expenses	142	19,215
Support for HRDs	5,575	5,008
	<b>1,970,654</b>	1,725,425
	<b>1,970,654</b>	1,725,425

**FRONT LINE**

**APPENDIX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2013**

	2013	2012
	€	€
<b>Administration</b>		
Telephone	13,425	14,333
Postage, Stationery and Couriers	23,732	18,393
Office Maintenance	12,959	12,191
Rent and Rates	56,483	56,483
Travel and Accommodation	31,991	29,077
Volunteer Expenses	1,261	550
Audit Fee	5,500	5,500
Bookkeeping and Professional fees	13,406	12,036
Bank Charges	12,156	9,911
Insurance	23,622	23,843
Staff Training and Recruitment	3,589	10,459
IT Systems	17,831	31,157
Brussels Office Costs	18,978	19,164
Professional Membership Fee	1,850	-
Reference Group (STAP HRDs)	-	12,526
Sundry Expenses	4,406	9,205
Depreciation	11,664	10,191
	<u>252,853</u>	<u>275,019</u>
 <b>Wages, Salaries and Labour Costs</b>		
Wages and salaries	825,967	862,432
Field salaries	224,970	152,344
International Advocacy salaries	145,774	113,520
Employers PRSI	76,422	77,683
Pension	57,592	41,973
	<u>1,330,725</u>	<u>1,247,952</u>