



REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Fund for Global Human Rights UK
(A company limited by guarantee)

CHARITY NUMBER: 1151043

COMPANY REGISTRATION NUMBER: 08357053

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In Ukraine, the Legal Development
Network brings humanitarian and
legal aid to displaced families.
Credit: Brendan Hoffman/Majority World

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30 June 2022

Cover image: Leader Women's Association of
Turkey supports refugees, asylum-seekers,
and migrants with a focus on women and girls.





CHARITY AND COMPANY INFORMATION

Trustees – Directors

Jo Andrews (Chair)
 Nicolas Vetch
 Kalvinder Dhillon
 Emma Playfair (until November 2021)
 Regan Ralph (until November 2022)

Staff Contact and email

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Governing Document

Memorandum and Articles of Association dated December 2012

Company Registration number

08357053

Charity Registration number

1151043

Registered office and Principal office

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La Agrupacion
 works to defend
 reproductive freedom
 in El Salvador, where
 abortion is banned.

REPORT OF THE TRUSTEES

The Trustees present their report and the financial statements of the charity for the period from 1st July 2021 to 30th June 2022.

Legal Structure

The Fund for Global Human Rights UK (FGHR UK) was incorporated as a private limited company under the Companies Act of 2006 on 11 January 2013 and was recognised as a registered charity in England and Wales by the Charity Commission on 1 March 2013. The Fund for Global Human Rights UK works in close collaboration with the US-based Fund for Global Human Rights Inc. (FGHR), a not-for-profit organisation as defined under Section 501(c)(3) of the Internal Revenue Code and incorporated in the District of Columbia since 2002.

Governance

The governance of FGHR UK is described in its Memorandum and Articles of Association, adopted in December 2012. The policy and operating decisions of FGHR UK rest with the Board of Trustee-Directors who meet twice a year to oversee, plan, and monitor its activities. Trustee-Directors (who are directors for the purpose of company law and trustees for the purpose of charity law) who served during the year and up to the date of this report are set out on page 3. Trustee-Directors evaluate all Trustee candidates according to how their skills and experience match the organisation's needs.

Trustee Induction and Training

Once a Trustee has been appointed to the Board, an induction and training process is carried out so that the Trustee has the opportunity to meet the other Trustees, senior staff of FGHR UK, and other members of the leadership teams of FGHR, as long as this is allowed for within COVID regulations. The aim is to allow the new Trustee to get a broad understanding of not only how FGHR UK works, but how it collaborates closely with FGHR. Typically,

these initial meetings take place in the first two months of service as a Trustee. Trustees are also given the Charity Commission publication "The Essential Trustee." This handbook is discussed, and key points are reviewed with other trustees and senior staff so that they understand their core fiduciary responsibilities. Other specific topics reviewed include financial management, the current financial position, the delegation of authority, the annual declaration of interest process, and other approval processes.

Delegation of Day-to-Day Management

The Trustees delegate day to day management to the executive management in line with the delegation of authority chart. Setting pay for key management roles is one of the areas listed in the delegation of authority chart. For staff in key management roles, the Trustees review market compensation data generated by an independent firm specialising in compensation and benefits trends to ensure that staff are paid in line with the market for similar sized charities in the fields of social justice and human rights philanthropy.

Risk Management

The Trustee-Directors confirm that the major risks of the charity have been reviewed and systems or procedures have been established to manage them. The major risks have been pulled together into a risk register, which is reviewed at Board meetings, undertaking deep dives into the risks on a rotational basis.

Objects and Activities

The objects for which the Fund for Global Human Rights UK was established are defined in its Memorandum and Articles of Association adopted in December 2012 as:

'Promoting for the public benefit human rights (as set out by the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations) throughout the world by all or any of the following means:

- Raising awareness of human rights issues
- Promoting public support for human rights
- Contributing to sound administration of human rights laws; and
- Promoting respect for human rights among individuals and corporations.'

The trustees have had due regard to the Charity Commission's guidance on public benefit when setting its aims and objectives. The Fund for Global Human Rights UK envisions a world in which all people live in dignity and have the power to secure their rights to equality and justice. It works towards this vision by supporting courageous human rights activists who speak truth to power, challenge wrongdoing, and strive to build a more just and equitable world.

By investing in those on the front lines of human rights struggles, FGHR UK helps build stronger, more resilient movements that can take on abusive actors—and win.

FGHR UK therefore mobilises resources—financial, technical, and campaigning—in the United Kingdom and in mainland Europe and connects these to human rights organisations around the world. It does this through grantmaking, provision of technical assistance and convening of groups to exchange knowledge, and through outreach intended to bring the needs and perspectives of activists to the attention of the public, media, governments, and other allies. FGHR UK collaborates in this work closely with the 501(c)3-registered Fund for Global Human Rights Inc.

FGHR's priorities are defined by the frontline organisations that we support. Many of these groups are working to end violence and discrimination against marginalised groups, particularly women, children, LGBTQ+ people, and migrants. Others are focused on advancing justice for past and current human rights violations, while many protect the rights of Indigenous communities whose land, water, and livelihoods are threatened by corporate-led or government-imposed development projects. FGHR also works to bolster the resilience of civil society groups and enable their collective resistance to rising restrictions on their activism and supports frontline defenders to develop and pilot new approaches to counter restrictive laws, cyberattacks, physical attacks, and other threats. We also seek to leverage our position as a global funder to advocate for more effective international responses to closing civic space.

FGHR UK four-year vision and strategic objectives were set at the beginning of 2019 with the vision to

build a movement in Europe to resource frontline human rights activism. FGHR UK seeks to:

1. Be a recognised thought-leader on how to resource and support human rights movements and have strong and productive relationships with actors (governments, INGOs and NGOs, media) that can advance the work of the Fund's grantee partners.
2. Be the 'go to' partner for funders – bilateral, foundations, or individual – in Europe wishing to support frontline activism around the world.
3. Be a strong, healthy, diverse, and nimble organisation, able to adapt to the rapidly shifting political and regulatory environment.

FGHR UK will be reviewing this vision and strategic objectives in 2023.

Overview of the Year

During our 2021-2022 fiscal year, the reach of FGHR UK continued to grow, driven by strategic outreach and our core mission to meet the critical needs of grassroots activists fighting for fundamental freedoms. With the support of our donor community and strategic partners, we helped courageous groups develop rapid response mobilisations to COVID-19 and conflict-driven crises whilst advocating for marginalised communities to live with equality, justice, and opportunity.

In the face of increasing state-sponsored surveillance and persecution of human rights defenders, FGHR UK has strengthened our efforts to bolster civil society from Kenya to Mexico, giving activists the resources and support systems they need to remain resilient and vibrant. We also continued our investments in emerging young leaders and more democratic models of philanthropy through participatory grantmaking initiatives in our children's and youth rights programme.

In September 2021, we launched the Legal Empowerment Fund (LEF)—the first grantmaking initiative dedicated solely to empowering the 5.1 billion people who lack access to justice. The initial round of applications in spring 2022 garnered more than 4,800 applications from 153 countries.



Photo courtesy of Verdad Y Justicia en Guatemala.

The year also saw several victories of note, including:

- After six years of advocacy, Spaces for Change (S4C) and the Action Group for Free Civil Space secured a critical win in Nigeria. The country removed a restrictive set of financial requirements for nonprofits that hindered rights groups' ability to operate or support their communities.
- In Guatemala, Asociación Bufete Jurídico Popular de Rabinal (Law Association of Rabinal, or ABJP) won a landmark conviction of paramilitary members responsible for the sexual abuse of 36 Maya Achi women. For 11 years, ABJP provided the women with free legal and psychological support, public support campaigns, and security (see above).
- In Ukraine, support from the LEF helped deliver vital humanitarian and emergency legal assistance to more than 3,200 people, including delivering 200 tons of supplies to hospitals and shelters and providing free legal counselling around temporary housing, birth and death registrations, and securing employment after relocation.

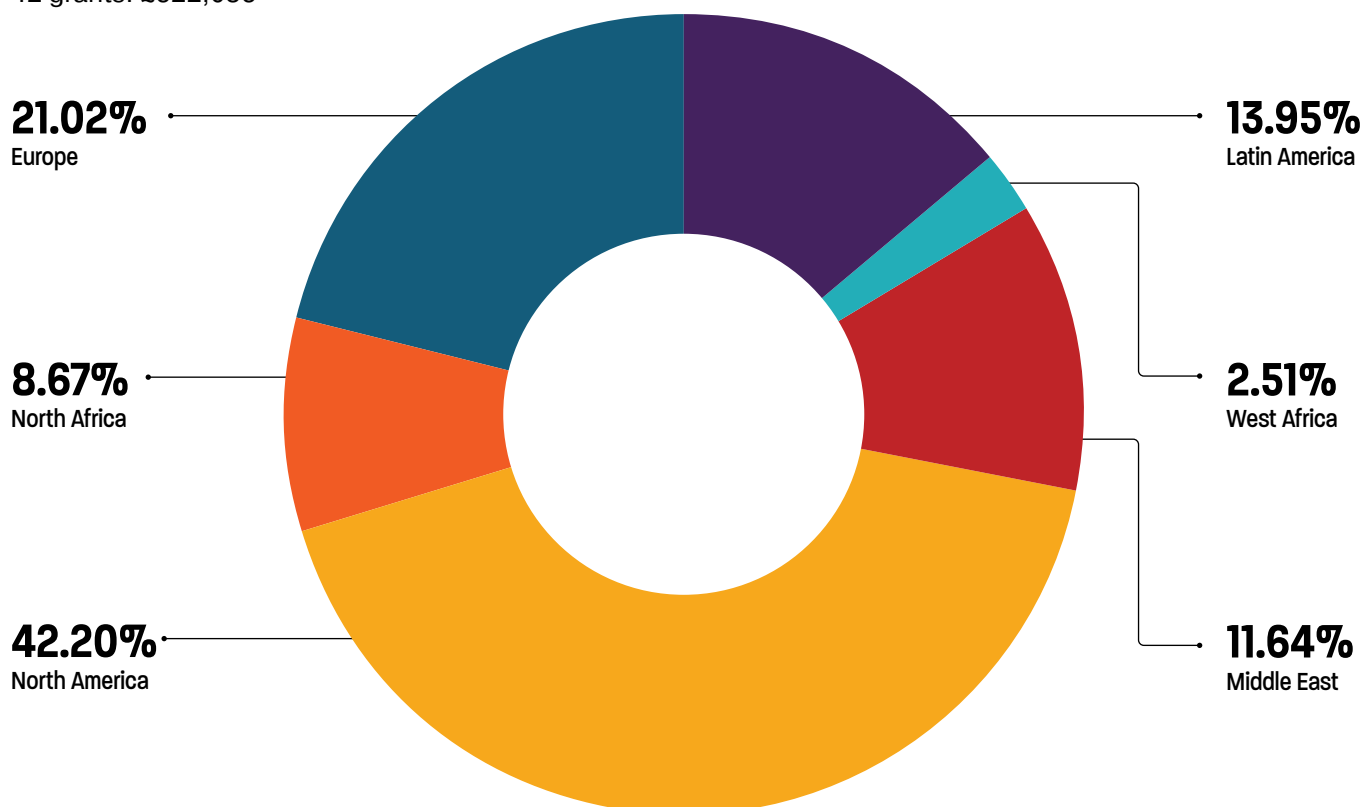
Finally, the year saw us bid farewell to FGHR's founding President and CEO, Regan Ralph. After two decades at our helm, Regan stepped down in November 2022.

Regan's departure, while bittersweet, also presents an opportunity for renewal. Throughout this period of leadership transition, we have reflected on our values of agility, sustainability, integrity, and inclusiveness and are embracing possibilities for our new path forward. Our commitment to frontline activists and movements, however, remains steadfast, as does our promise of efficiency to you, our friends and supporters. As we put this report together, we proudly announced the appointment of Gabriela Bucher, a lifelong advocate for human rights and executive director of Oxfam International, as our new President and CEO based in London beginning June 2023. As we look back at a year of human rights progress here, we also look ahead to a new chapter in FGHR UK's approach to furthering social justice-centred movements and a fairer world.

GRANTMAKING AND SUPPORT PROGRAMMES

UK Grantmaking FY21-22

42 grants: £622,056



The core of FGHR's mission is the provision of support to grassroots activists and broader civil society to advance human rights around the world. Central to our approach is the belief that communities most affected by human rights challenges are best positioned to design and implement strategies to tackle them—and that bolstering these efforts requires flexible, long-term support.

FGHR UK provides this support in the form of grants, technical assistance, and convenings of groups and movements to help them collaborate and strengthen. Over the course of July 2021 to June 2022, FGHR UK awarded £622,055.59 through 42 grants to local partners around the world.

FGHR UK houses one primary grantmaking programme, the Migrants' Rights Programme. Grantmaking primarily focuses on projects

engaging in collective advocacy, monitoring human rights violations, holding authorities accountable, and offering legal and psychosocial support, as well as facilitating access to services such as healthcare and education. Thanks to the support of our donors, individual and institutional, the program continues to expand, adding two additional countries, Austria, and Germany to its geographical reach in the Euro-Mediterranean region.

In addition to the Migrants' Rights Programme, two other programmes were led by FGHR UK, the Children and Youth Rights and the Enabling Environment Programmes. As COVID-19 continued to spread, these three programmes supported activists and their communities through emergency grantmaking, technical assistance, and flexible support

MIGRANTS' RIGHTS PROGRAMME

An Afghan refugee supported by Josoor, a migrants' rights group in Turkey



General overview:

During 2020 and 2021, The Fund's Migrants' Rights Programme continued to provide direct support to frontline groups doing whatever it takes to keep migrants—including refugees and asylum-seekers—safe, seen, and heard. We have strengthened our grantmaking portfolio to support more groups and new strategies across more countries, as well as undertook targeted mappings and research, held an activist convening, and a communications trip to gather powerful videos, photos, and interviews. We have been able to not only expand our reach, but to also deepen our learning around migration in the Euro Mediterranean (supported by our continued funding partnership with Comic Relief) and the shifting needs of migrants and migrants' rights activists on the ground.

Expanded portfolio of grantees

Through our ongoing support, as well as additional funding for emergency responses to COVID-19 and the Afghanistan crisis from Comic Relief, we have been able to directly support over 20 different grassroots groups. These 20+ partner organisations operate along migratory routes and hotspots across North Africa and the Euro Mediterranean, spanning Morocco, Tunisia, Senegal, Jordan, Lebanon, Turkey, Greece, Spain, Italy, France, UK, and the Balkans. We also continued to support 3 groups in Central America.

With the support received, we have been able to:

- support organisations grappling with the unfolding crisis in Afghanistan and provide help to those who have fled or are fleeing the country.
- respond to the ongoing impacts of COVID-19 on the most vulnerable and offer them the sustained, flexible support they needed.
- expand our portfolio to fund groups to countries like Turkey—which is host to more than 3.5 million refugees, the most in the world—as well as Lebanon, Jordan and Greece.
- provide strategic support to mainly migrant-led organisations, activists, as well as organisations and networks that assist activists facing criminalisation along Turkey, Greece and the Balkans borders.

COVID-19 response

To understand how our grantees continued with COVID-19 responses, the Fund undertook important research, mapping and analysis, which culminated in the report: “Challenges and achievements of civil society organisations defending the rights of migrants and refugees: Lessons from the COVID-19 crisis across the Euro-Mediterranean region”. This report has showcased the Fund’s right approach to increase support to local groups and initiatives, as the best way to ensure migrants receive vital humanitarian aid and ongoing support during the pandemic. Through it all, human rights defenders have responded with incredible resilience, pivoting overnight to best serve the needs of their communities.

In May 2022, FGHR UK held a monitoring and communications trip to Turkey, meeting with the groups that we support locally. We gathered powerful interviews, stories, photos, and video

footage, in order to document the impact of our local partners and Comic Relief’s funding and, as a consequence, we have deepened our understanding of the current situation in Turkey and the reality facing migrants. Moreover, the grant received enabled our grantees in Turkey to significantly scale up their responses to the Afghan refugee crisis in Turkey, and to also strengthen their own operations and strategies, which are important ingredients for longer-term sustainability.

In Greece, the Fund supported Mobile Info Team (MIT), a mostly volunteer group of law graduates, which helps refugees to navigate the complexities of Europe’s asylum process. With support from the Fund, MIT has been able to provide the in-depth legal advice and reliable information that hundreds of refugees needed to gain asylum, request work permits, or even be reunited with their families. The Fund is proud to support MIT as they defend the rights and dignity of displaced people in Greece, and to stand with refugees, asylum seekers, and their allies everywhere.

Afghan refugee crisis

As the Taliban swept across Afghanistan in August 2021, reimposing their harsh rule after two decades of U.S. occupation, people were forced to flee persecution, arrest, or even death. While some were able to leave via the airport, the only option for most refugees are treacherous land routes to Pakistan or Iran. For some, the road is even longer — to India, Turkey, or across the Mediterranean Sea to Europe. The Fund currently supports 20+ organisations focused on the rights of migrant and displaced people, mostly in the Mediterranean Sea region. Many of these nimble groups worked tirelessly to meet the needs of Afghans arriving in their countries, whilst continuing to respond to the ongoing impacts of COVID-19 and support all vulnerable migrants and refugees in their communities. And our trusted network of relationships across the EuroMed region helped us connect with critical emerging initiatives to provide Afghan refugees with pathways to safety.

Here are two of the ways grassroots groups stepped up to support Afghan refugees with our support:

- With the Fund’s support, the Aman Project, based in Turkey, worked to support LGBTQ people at risk. For example, they mobilised

French-speaking volunteers to help them gather and translate documents for their asylum applications with the French embassy.

- In France, the Groupe d'Information et de Soutien des Travailleurs Immigrés provided legal aid to migrants and asylum seekers. They also advocated for policies that protect refugees' rights in France and the European Union.

Ukraine crisis

The Afghanistan and Ukraine refugee crises put further strains on our local migrants' rights grantees and the needs on the ground. In some instances, our grantees reported that Ukraine refugee crisis gathered so much international attention and an outpouring of public support that some of their funding was diverted to meet the needs of Ukraine refugees. As such, the Fund has remained a steadfast funder and ally to our existing grantees during this year of multiple refugee crises, ensuring that the many other vulnerable migrants—particularly refugees and asylum seekers—from other countries around the world also continued to be seen, heard, and supported.

In Lebanon, the feminist collective ARM works to end discrimination against migrants.
Credit: Carmen Yahchouchi/Majority World

The Fund held an activist convening in Jordan, bringing together many of our sub-grantees for the first time to share their experiences, learn from each other, and forge new alliances. This was particularly valuable for some of the newer groups that have formed in the last few years and do not typically have the opportunities or resources to convene with others, also as the pandemic halted travel. Building this collaboration and learning is a critical part of movement-building, helping groups to share and strategise on common challenges, and find new ways of working together. This was an opportunity to build solidarity, and to help activists often working under extremely challenging conditions to step away from their everyday work, to reflect and pause.



CHILDREN AND YOUTH PROGRAMME



In November 2021, FGHR UK convened children's and youth rights activists in Sierra Leone.
Credit: Girls Behind the Lens

Throughout 2021 and 2022, the Fund's Children's and Youth Rights Programme continued its flexible and diversified grantmaking to existing grantee organisations and expanded its support to groups in two new countries, Mexico and India.

The Fund increased its grantmaking to child-led and youth-led groups from 53% in 2021 to 55% in 2022, contributing to addressing the limited support that young people receive to lead their own initiatives.

During 2022, the Fund's Children's and Youth Rights Programme supported 46 children's and youth rights groups, with over \$575,000 in grants and technical assistance. By providing renewable, core support over the long term, CYP enables children's and youth rights groups to resource their own visions for achieving equality and justice. The Fund is making intentional efforts to diversify its grantmaking through supporting work that prioritises children and youth from historically marginalised backgrounds. Grantmaking to groups working with historically marginalised and disenfranchised children and youth makes up more than 80% of our total grantmaking for this programme. This includes groups working with girls and young women, which continues to make up more than half of the Children's and Youth Rights Programme. Our grant to the new group in Mexico supports children and youth from sexual minorities whilst the grant to India resources work to defend Dalit children from marginalisation and violence.

The Fund continued its partnership with Purposeful in conducting participatory grantmaking in Sierra Leone, renewing funding to a total of 15 youth-led groups. The groups work on combatting sexual violence and discrimination against girls and advancing livelihoods and economic empowerment for marginalised children and youth. We are pleased with what sustained funding over three years can achieve. Several of the groups have been successful in using our seed funding and capacity support to build highly visible and sustainable organisations. Girls Behind the Lens for example has grown to a recognisable outfit that is combining skills building and livelihood support for girls and young women.

Between July 2021 and June 2022, FGHR UK

- **Organised convenings for the exchange of learning and facilitation of networking among grantees:** in the last year, this included a convening in West Africa for groups in Liberia, Sierra Leone, and Guinea, and in the Great Lakes region among groups from Burundi and the Democratic Republic of Congo. We also supported a convening of adolescent girls organised by the Global Fund for Children, in which Fund grantees contributed to the development of a girl-centred advocacy plan.
- **Provided support and accompaniment to movements focused on youth:** in 2022, FGHR UK applied a multi-pronged approach to foster movement building and provide opportunities for

children and youth to organise, network and learn from their peers, in spaces that promote their agency and leadership and respect their priorities. The Fund continued to support the expansion of the Mano River Youth Network into new national branches and its growth and outreach to disability groups.

- **Provided opportunity grants to community-based groups working with youth:** during 2022, we provided travel grants to youth groups in Sierra Leone to attend the African Conference on Sexual Health and Rights and to expand their network beyond their immediate region.
- **Resourced and accompanied local groups to become self-sustainable:** we supported two adult-led children's rights networks in Liberia and Sierra Leone to become well-positioned to broaden their reach beyond their respective capitals, become more diverse, and sustain their work.

New Strategy 2022-2027

In 2021, we embarked on a strategic review of its Children's and Youth Rights Programme. As part of a comprehensive external review done by iWORDS Global, we held consultations with children and young people around the world to hear their views on the state of children's and youth rights and youth organising. The consultations involved multiple methodologies—including online surveys, in-depth interviews, and focus group discussions—with activists, young leaders, and young people in the Fund's five focus regions: Latin America, the Middle East and North Africa, South Asia, Southeast Asia, and sub-Saharan Africa. Alongside this, we surveyed funders, peers, and international NGOs working with children and young people, as well as drawing on the findings from two surveys our Learning and Assessment team conducted in 2020 with Fund grantees across all regional and thematic programs. This was a moment for us to reflect on the progress and learning from the last three years, to listen to the voices and aspirations of children and young people, to learn from our peers, and to ensure our strategy is grounded in and responsive to the needs of children and young people. Together, these considerations have informed our ambitions for an exciting new five-year strategy.

Over the next five years, the key themes of our work with children and youth will be: (1) building power and agency among children, young people, and their movements; (2) addressing the root causes of violence, especially against girls, with an intersectional lens; and (3) enabling access to services and economic empowerment opportunities.



Photo of youth-led activity courtesy of ADEPE

In early 2022, the Fund supported ADEPE and its ambitious, innovative work in Guinea. Founded in 2018, ADEPE, or Actions pour les Droits des Enfants et de la Protection de l'Environnements (Actions for the Rights of Children and Protection of the Environment) is a Guinean organisation of former child activists working to build young peoples' power and protect their rights while advocating for a healthy environment. The Fund's model of flexible funding helped enable ADEPE to challenge long-standing social norms and traditional practices that have allowed gender-based violence and discrimination to proliferate in Guinea.

ADEPE is taking on discrimination at the community level. With our support, the activists hope to engage community and religious leaders to deconstruct harmful stereotypes about women and girls, and to train young leaders who can help girls discuss, identify, and even report cases of sexual violence or abuse.

"Ensuring that youth-led organisations are funded and supported is critical to addressing children's rights issues," says Souleymane Sagna, who leads the Children's and Youth Rights program in Guinea. "ADEPE is a dynamic group of young leaders who understand what children need."

ENABLING ENVIRONMENT PROGRAMME



In Lamu, Kenya, community members and activists work to exercise their rights in the face of industrialization.

Civic space—the beating heart of democracy and open societies—is increasingly under attack. Throughout the reporting period, government responses to the COVID-19 pandemic have exacerbated and created additional new threats to civic space and human rights defenders. During this critical time, our Enabling Environment Program (EEP) continued its strong ambition to promote, protect, and reinvigorate the space for human rights activism and civic engagement.

Additionally, EEP transitioned from a multi-faceted approach focused on six strategies to a targeted approach focused on disrupting, reforming, and transforming the of the misuse of counter terrorism and national security frameworks to curtail civic space. In partnership with the Funders Initiative for Civil Society (FICS), we established Civic Futures, a new, global philanthropic initiative aimed at rewriting the 'security playbook' of the way laws, norms, tools, technology, and security discourse is weaponised to suppress protest, dissent, and civic power.

Why the 'security playbook'?

The 'security playbook'—a conceptual framework coined by FICS—has evolved as certain governments and regressive political movements turn to security to deal with perceived or manufactured threats, such as COVID-19, climate chaos, or civic power.

A global review conducted by FICS back in 2019 showed how under the pretext of maintaining national security, states are using three interconnected strategies as part of the security playbook:

- A.** Abuse of security norms and frameworks to criminalise protest and silence dissent
- B.** Use of information technologies to surveil and censor those perceived to be a threat to the state and its interests
- C.** Promotion of a security narrative to fuel suspicion and fear of those who stand up against state power, often labeling them as 'foreign agents' or terrorists

How to push back and transform the security playbook?

Although this is a huge and complex challenge, our early work and research has shown that the security playbook can be disrupted and reformed through concerted effort at key intervention points.

A. Abuse of security frameworks to criminalise protest and silence dissent

Right now, civil society is focusing most of its limited capacity on tracking the proliferation of security and counter terrorism laws. There is little resource available to challenge the expansion of these powers at transnational or national levels, or to make the case for alternative strategies to hard security—such as civic engagement and restoring trust in democratic institutions.

Our goal is to build a strong and diverse field of actors working to centre civic and democratic space and human rights within security governance. We will ensure that civic space is safeguarded, and civil society thrives in conditions that are free from unjustified limitations of 'national security.'

B. Use of information technologies to surveil and censor actors perceived to be a threat to the state and its interests

The revolution in communications and information technologies, coupled with the emergence of the 'security industry', provided the tools for unprecedented incursions into civic space. Surveillance technology is regularly used to identify and target activists, social movements, and NGOs, and deployed to police the digital spaces where political organisation and public campaigning takes place.

Our goal is to limit states' ability to use surveillance and censorship technologies through: increased regulation and prohibition; the reigning in of security industries; and building reluctance on the part of companies due to reputational risk.

C. Promotion of a 'security narrative' to foster suspicion of dissenters and public acceptance of concentrated state power

Underpinning the security playbook is a potent narrative: threats facing us are so severe and those who may threaten us are so many and so unpredictable, that only hard security measures can keep us safe—even at the expense of human rights and civic space.

Our goal is to have the dominant threat/fear-based security discourse used to justify civic space restrictions neutralised or replaced by narratives that support multifaceted approaches to political, social, and environmental challenges in which civic freedoms and other human rights are recognised as an essential enabler.

What FGHR and funder allies are doing to bring this about?

Countering the security playbook requires a bold and coordinated response. This is reflected in EEP's new long-term strategy, driven by a vision of where progressive civil society could be in 20 years.



On Kenya's coast, activists educate communities around their rights and form networks to counter crackdowns.

Civic Futures will use three main strategies, pursued at both the transnational and national level:

1. **Building knowledge and learning:** funding and disseminating the analyses and learning necessary for civil society and funders to devise better strategies
2. **Building the donor ecosystem:** a wide and diverse cross section of funders take action under a common strategic frame to learn and direct resources and strategic support at scale
3. **Building the field:** resourcing civil society to strengthen existing work and test new approaches to disrupt the security playbook at transnational, regional, and country levels

Our ambition is to attract and move critical resources to groups and movements that will generate new insights and ideas and implement strategies for de-securitising and expanding civic space. Within this new initiative, the Fund and FICS envisage an initial three-year phase that will focus on:

- building the field by **providing civic actors with technical assistance, convening capacity, and resources** to build alliances across movements and geographies;
- resourcing civil society to **strengthen existing work and test new approaches** against agreed priorities under the three strategies of frameworks, tools, and discourse;
- providing **new analysis and intelligence for civil society and funders** that can be used to inform their respective strategies; and
- **building a wide and diverse coalition of funders** willing to fund this work and track collective progress towards a shared strategic framework and learning agenda.

Laying the foundations of Civic Futures

During the reporting period, we started the development of a detailed partnership with FICS for launching Civic Futures, including the creation of an infrastructure and framework for the initiative.

Towards building our knowledge and the field, we resourced new research by activists on counter terrorism/national security and civil society. In Nigeria, the Fund supported analysis by Spaces for Change (S4C) and the Action Group on Free Civic Space (AGFCS), which ended with three new publications. These set up the basis for the following action needed to test entry points and levers. In the Philippines, our grant supported similar research done by a panel of activists and academics, which aims to diagnose the trends and suggest new approaches. In Kenya, the Fund and FICS organised initial consultations with Kenyan CSOs/activists and funders of Kenyan civil society to investigate the impact of security frameworks, laws, technology, and political discourse, as they relate to counter terrorism efforts, on civic space to be followed up with a similar research-to-action process.

The Fund has successfully bridged the knowledge sharing between international and domestic levels, partnering with Amnesty International UK and other UK-based human rights groups to encourage the UK Government to include defence of human rights defenders and civic space as a strategic policy priority, as well as engaging with the UN, to share what we are learning about effective ways to maintain open civic space.

We have been developing grantmaking plans to expand our impact in Asia, Africa, and Latin America. The Fund made related grants in the Philippines and Uganda and explored grantmaking in other countries in South and Southeast Asia. We also have developed new plans to protect civic space in Mexico and Guatemala.

Resourcing a civil society coalition in Nigeria

Spaces for Youth Development and Social Change (known as Spaces for Change) is one of Nigeria's leading civic space organisations, engaging in coalition-building, documentation, policy work, mobilisation and advocacy at the intersection of security, terrorism and money laundering measures.

Following 6 years of work, with dedicated support and accompaniment from the Fund, Spaces for Change built a strong dialogue with government and relevant stakeholders while also building a powerful and diverse civil society coalition - the Action Group on Free Civic Space - that leveraged a changes in the international standards for combatting terrorism financing and money laundering that pertain to non-profit organisations to press for and win amendments to the Terrorism (Prevention & Prohibition) Act and the Money Laundering (Prevention & Prohibition) Act. These amendments removed the non-profit sector from the list of reporting entities subject to higher scrutiny and intrusion which had been a key vehicle for spurious crackdowns on civil society.

Assisted by further funding from the Fund, the Spaces for Change and the Action Group on Free Civic Space have conducted a research, strategy and action project which resulted in three reports in 2021, exploring:

- Security laws, policies and practices enacted by the Nigerian government that draw inspiration from the global counter terrorism and security architecture and their impact on civic space
- The scale of Nigeria's digital control of civil society through massive financial investment; pervasive surveillance technologies, and the cooperation of the private sector.
- The Nigerian state's use of the security and counter terrorism narrative to limit civil society, and minority groups

While Spaces for Change's work demonstrates how groups at the national level can effectively employ transnational advocacy and platforms to achieve local change, they are also increasingly contributing to debates and analysis at the transnational level to become catalysts for wider transformation. To name only a couple examples, their director spoke at the United Nations Office of Counter-Terrorism's (UNOCT) May 2022 High-Level International Conference on Human Rights, Civil Society, and Counter Terrorism. And their report was cited by the UN Special Rapporteur on the Promotion and Protection of Human Rights and Fundamental Freedoms while Countering Terrorism.

Victoria Ibezim-Ohaeri, the director of Spaces for Change





COMMUNICATIONS AND OUTREACH

Over the reporting period, FGHR UK augmented its efforts to build visibility and presence in Europe by focusing on three key areas—strengthening our thought leadership around human rights philanthropy, disseminating lessons from our children’s and youth rights and EEP programmes, and promoting the launch of the Legal Empowerment Fund.

Building Our Profile as a Leader in Human Rights Philanthropy

FGHR UK’s communication efforts also focused on building out the organisation’s reputation as a thought leader and expert in grantmaking and movement-building. This included several media pieces aimed at sharing our learning and expertise with the wider human rights and philanthropy communities:

- UNHRC session: Remarks given by Maria Alessi, Program Officer for Uganda, on financing a gender-equal recovery to COVID-19
- Inside Philanthropy: A case for local legal empowerment to achieve access to justice around the world
- Foreign Policy Centre: An exploration of how the UK must continue to defend civic space globally
- Open Global Rights: How youth activism in Africa is critical to addressing climate change, conflict, and hunger
- Alliance: Legal Empowerment Fund Director Atieno Odhiambo on how this strategy is critical to closing the global justice gap
- World Justice Project: How to rebound from the damage to human rights wreaked by the COVID-19 pandemic.

Sharing Lessons from the Field

FGHR UK produced two publications centred on programmatic wins, research, and strategy:

In India, Rajasthan Domestic Workers Organization works to create safe, equal workplaces.

- A celebration of 10 recent human rights victories demonstrated our impact around the world, including protecting civic space in Nigeria during the pandemic and participatory grantmaking in Sierra Leone.
- FGHR UK and JustLabs reflect on how the EEP’s Narrative Hub partnership has fostered experimentation, iteration, and innovation, while offering guidance for human rights advocates interested in narrative change work.

We also expanded our Fund 101 online explainer series featuring staff experts breaking down big ideas about our approach and human rights grantmaking at large. The three entries explored why flexible funding is integral to trust-based model of supporting activists, what legal empowerment means, and a breakdown of what civic space is and why it’s under attack.

Supporting the Legal Empowerment Fund Launch

The official launch of the Legal Empowerment Fund (LEF) took place during Global Citizen Live in September 2021. This once-a-generation event featuring live performances and presentations across six continents offered a truly worldwide visibility opportunity for our organisation and this new initiative.

In preparation, FGHR UK led on implementing a comprehensive media outreach and visibility plan, in coordination with funding partners and Global Citizen. This included the development of a video played onstage at Global Citizen Live concert on September 25, 2021, and which lives on the LEF webpage, along with securing subsequent media placements including an interview at The Conduit in London and pieces with World Justice Project and Alliance.

OPERATIONS AND STAFFING

FGHR UK has continued to invest in strengthening and growing its operations working in close collaboration with FGHR Inc in all operational areas.

From July to September 2021, staff continued to work fully remotely. Due to the global nature of our work much of it takes place through videoconferencing and connecting to people in locations outside of the UK and therefore this form of work has been commonplace throughout. Our technological systems and infrastructure continue to be important with a strong emphasis placed on digital security to protect ourselves from any digital threats.

In September 2021, FGHR UK has leased a shared/co-working space in London for staff members who wish to work in a dedicated office setting. Safety guidelines are mandated by the landlord and are compliant with UK government regulations to ensure the continued health of staff and visitors. Staff are travelling for specific business needs, but a travel assessment is conducted prior to approval being granted. If the location proves too much of a risk, the meetings are conducted virtually.

The wellbeing and morale of staff has been a major focus for us as an organisation, particularly as we have been coming out of the global pandemic and we recognise that working patterns have changed. Whilst most staff have opted to continue to work mainly from home, FGHR UK staff continue to organise opportunities for the full team to come together to maintain a sense of common purpose and connection. Staff have welcomed the opportunities to start travelling again and spending time with colleagues in staff retreats.

Data on Diversity, Equity, and Inclusion (DEI) at the Fund

As part of its commitment to become a more diverse and inclusive organisation, FGHR UK had committed to several steps including gathering data on the gender and ethnicity of staff and governance structures and on pay equity and to reporting on this. Below are results for the 21-22 financial year. Please note, these figures represent a small sample size due to the small number of FGHR UK staff. We are committed to furthering equity in all recruitment, pay, and staff development policies and efforts.

- FGHR UK's staff are 54 percent female and 46 percent male; 54 percent of staff are white with 46 percentage from BAME groups.
- FGHR UK's mean gender pay gap is 14.34 percentage and the median gender pay gap is 26.41 percentage in favour of women.
- FGHR UK's mean ethnicity pay gap is 25 percentage and the median ethnicity pay gap is 33 percentage in favour of non BAME staff.



EnLAW supports communities in Thailand in protecting their land, water, and natural resources.

FINANCIAL PERFORMANCE

The financial results for the year are set out on page 20. The charity had a surplus of £40,373 for the year. Together with the accumulated surplus brought forward from previous years, the charity now has an accumulated surplus of £458,108 (2021 £437,658) on unrestricted funds. This represents the charity's free reserves as well.

Restricted funds carried forward at 30 June 2022 amounted to £133,579 (2021 £113,656).

In 2021/22, principal funding sources included general support from a wide range of individual donors, and one major donor who gave at the £50,000 level or higher. Each of these gifts is likely to be renewable and is critical for supporting our core operations. It also included continued contributions from FGHR Inc. Additionally, FGHR UK received over £539,000 in restricted project funding. These grants are highlighted on page 24; Some allow us to highlight issues and educate the general public, others provide support to activists directly, and some funding supports our advocacy efforts on behalf of human rights on both a local and global scale.

Our Approach to Fundraising in the UK

FGHR UK has a staff of about 12 people, who include members of our development and communications, programmes, and operations teams. We make grants from and receive revenue to our UK entity.

More than 75 percent of the Fund's global organisational revenue comes from private foundations. Hence, two of our staff based in and near London focus on fundraising from institutional donors, with an emphasis on private trusts and private foundations. These staff engage with programme officers and prepare proposals, when requested, for funding to underwrite the work of the Fund and our grantees all over the world.

Members of the Fund's strategic partnerships team in the UK also work with government donors, primarily those in Europe. As with trusts and foundations, the Fund's staff meet in person or virtually with programme officers at these entities and, in the course of developing relationships, learn whether the Fund's work might be a good fit for the donors, in terms of their giving priorities.

FGHR UK also maintains a small community of private individual donors and friends in the UK and Europe. When possible, we meet in person with these supporters. We also invite them to small, private events. In our engagement with individual donors, we follow GDPR guidelines and do not share donor data internally or externally, nor do we send mail to supporters who have not opted in to receiving our information. We receive Gift Aid to further boost our individual giving efforts.

Our two communications staff in London have worked to increase the Fund's digital presence globally.

FGHR UK has not received any fundraising complaints during this reporting period. We ensure that our fundraisers are acting safely, legally, and ethically by scheduling weekly meetings with staff to discuss strategies and updates on work.

Reserves Policy

To carry out our planned activities over the coming year, the Trustee-Directors aim to maintain a level of reserves that will protect the charity against any dramatic fall in unrestricted income or unexpected rise in expenditure. As a general principle, the Trustee-Directors consider that FGHR UK's unrestricted reserves should be maintained at between three and six months of budgeted expenditure. Our reserves at year end represent the equivalent of 3.9 months of budgeted expenditure when deducting inter-company grantmaking.

The trustees are closely monitoring cash flow and revenue strategies to maintain a strong reserve balance. Free reserves (unrestricted reserves less functional fixed assets) at year end were £458,108.

Investment Policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are no funds for long term investment at present.



Legal Empowerment Fund Director Atieno Odhiambo (centre) announces the launch of the LEF at Global Citizen Live.

Responsibilities of the Trustees

The Trustee-Directors are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees 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 the income and expenditure of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

In accordance with company law, as the company's Directors, we certify that:

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

Taxation

The company is a registered charity, and no taxation is payable on its charitable activities.

This report has been prepared in accordance with the Statement of Recommended Practice—Accounting and Reporting by Charities and in accordance with the special provision of the Companies Act 2006 relating to small entities.

Approved by the Trustee-directors on 28/03/2023 and signed on their behalf by:

Josephine Andrews, Chair of the Trustees

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FUND FOR GLOBAL HUMAN RIGHTS UK

Opinion

We have audited the financial statements of the Fund for Global Human Rights UK (the 'charitable company') for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

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

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

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

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work

we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on Which We Are Required to Report by Exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (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 Trustees 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 Trustees 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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

We obtained an understanding of the legal and regulatory framework applicable to both the charity itself and the environment in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the trustees and other management. The most significant were identified as the Companies Act 2006, Charity SORP (FRS102) and Charities Act.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of Trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.



Defenders Coalition in Kenya brings together activists for training and solidarity.

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

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

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Susan Plumb ACA (Senior Statutory Auditor) for and on behalf of Haines Watts Chartered Accountants & Statutory Auditors
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

Date: 28 March 2023

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) AS AT 30 JUNE 2022

Incoming Resources	Notes	Unrestricted Funds 2022 (£)	Restricted Funds 2022 (£)	Total Funds 2022 (£)	Total Funds 2021 (£)
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Income from:

Donations and legacies	2	1,487,831	539,306	2,027,137	2,078,262
Trading activities	3	-	-	-	10,708
Total income and endowments		1,487,831	539,306	2,027,137	2,088,970

Expenditure on:

Charitable activities	4	1,267,062	519,383	1,786,445	1,678,186
Raising funds		200,319	-	200,319	361,733
Total Expenditure		1,467,381	519,383	1,986,764	2,039,919
Net Income / (Expenditure) for the year		20,450	19,923	40,373	49,051
Transfer between funds		-	-	-	-
Net movement of funds		20,450	19,923	40,373	49,051

Reconciliation of funds

Total funds brought forward	17	437,658	113,656	551,314	502,263
Total funds carried forward		458,108	133,579	591,687	551,314

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

BALANCE SHEET AS AT 30 JUNE 2022

Incoming Resources	Notes	2022 (£)	2021 (£)
Current Assets			
	10	54,876	18,941
Debtors	11	695,239	578,909
Cash at bank and in hand		750,115	597,850
Creditors: Amounts falling due within one year	12	158,428	46,536
Net Current Assets / (Liabilities)		591,687	551,314
Net Assets / (Liabilities)		591,687	551,314
Unrestricted Funds	17	458,108	437,658
Restricted Funds	17	133,579	113,656
Total Funds/ (Deficit)		591,687	551,314

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies' subject to the small companies' regime. They were approved, and authorised for issue, by the board of Trustees on 28.03.2023 and signed on their behalf by:



Josephine Andrews
Trustee-Director (Chair)

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	2022 (£)	2021 (£)
Net cash flow from operating activities	116,330	19,376
Net increase / (decrease) in cash and cash equivalents	116,330	19,376
Cash and cash equivalents at 1 July 2021	578,909	559,533
Cash and cash equivalents at 30 June 2022	695,239	578,909
Cash and cash equivalents consists of		
Cash at bank and in hand	695,239	578,909
Cash and cash equivalents at 30 June 2022	695,239	578,909

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022 (£)	2021 (£)
Net income / (expenditure) for year / period	40,373	49,051
(Increase) / decrease in debtors	(35,935)	3,451
Increase / (decrease) in creditors	111,892	(33,126)
Net cash flow from operating activities	116,330	19,376

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1) ACCOUNTING POLICIES

General Information and basis of preparation of financial statements

The Fund for Global Human Rights UK is a company limited by guarantee registered in England / Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2011, the Companies Act 2016 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

This is the eighth period of operations for the charitable company here in the UK. In the first phase of its operations, FGHR UK benefited heavily from financial and in-kind support from FGHR Inc. In March 2023, FGHR Inc. made a further commitment to support FGHR UK for a further 12 months and for the foreseeable future.

The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity's operations, funding, suppliers and wider economy. The Trustees' view on the impact of COVID-19 is that, given the measures that could be undertaken to mitigate the current adverse conditions and the current resources available, along with support from FGHR Inc, they can continue to adopt the going concern basis in preparing the financial statements.

Income

Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

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 fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Expenditure

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

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 unfulfilled conditions are outside of the control of the charity.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are allocated between activities based on staff time.

Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general

objectives of the charity and which have not been designated for other purposes.

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 cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised expenditure.

Intangible assets

Intangible assets represent website development costs and are amortised over 5 years.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction.

Pension

Pension contributions are made on behalf of each staff member who has been employed at FGHR UK for at least one year. Starting at the one-year mark, FGHR UK makes a contribution of 5% salary for each eligible staff member. Payments are made to a company defined contribution scheme. Interested employees are also able to contribute to the same scheme through salary sacrifice.

2) INCOME FROM DONATION AND LEGACIES	Unrestricted 2022 (£)	Restricted 2022 (£)	Total 2022 (£)	Total 2021 (£)
GRANTS AND DONATIONS	1,468,233	539,306	2,007,539	2,069,230
GIFT AID	19,309	-	19,309	9,032
GIFTS IN KIND	289	-	289	-
	1,487,831	539,306	2,027,137	2,078,262

Income from donations and legacies was £2,027,137 (2021: £2,078,262) of which £539,306 (2021: £762,517) was attributable to restricted funds and £1,487,831 (2021: £1,315,745) was attributable to unrestricted funds.

3) INCOME FROM TRADING ACTIVITIES

	Unrestricted 2022 (£)	Restricted 2022 (£)	Total 2022 (£)	Total 2021 (£)
INCOME FROM PRINT SALES	-	-	-	10,708
	-	-	-	10,708

4) ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs of funding activities (£)	Support costs (£)	Total 2022 (£)	Total 2021 (£)
RAISING AWARENESS OF HUMAN RIGHTS ISSUES	428,587	31,011	459,598	445,675
PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS	439,339	31,458	470,797	455,952
CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW	472,005	26,291	498,296	448,459
PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS	329,667	28,087	357,754	328,099
	1,669,598	116,847	1,786,445	1,678,185

£519,383 (2021: £699,044) of the above costs were attributable to restricted funds.

£1,267,062 (2021: £979,142) of the above costs were attributable to unrestricted funds.

Included in the above are grant awards totalling £622,056. Further details are included in the Trustee Report.

5) ALLOCATION OF SUPPORT COSTS

	Raising funds (£)	Raising awareness (£)	Promoting Public Support (£)	Sound admin of law (£)	Promoting respect (£)	2022 Total (£)	2021 Total (£)
GOVERNANCE	2,162	2,294	2,327	1,945	2,078	10,806	46,126
STAFF COSTS	18,105	19,219	19,497	16,294	17,409	90,524	101,446
FINANCE	972	1,032	1,047	875	933	4,859	6,761
HUMAN RESOURCES	2,895	3,073	3,118	2,606	2,784	14,476	25,949
INFORMATION TECHNOLOGY	-	-	-	-	-	-	103
COMMUNICATIONS	1,768	1,877	1,904	1,591	1,700	8,840	22,035
PREMISES	6,242	6,627	6,723	5,618	6,002	31,212	41,688
GENERAL OFFICE	1,167	1,238	1,256	1,050	1,122	5,833	7,750
OTHER PROFESSIONAL FEES	2,771	2,942	2,984	2,494	2,664	13,855	-
TRAVEL, ACCOMMODATION AND SUBSISTENCE	236	251	254	213	227	1,181	562
OTHER	(7,105)	(7,542)	(7,652)	(6,395)	(6,832)	(35,526)	34,744
TOTAL	29,213	31,011	31,458	26,291	28,087	146,060	287,164

*Basis of support costs allocation is on staff time.

6) GOVERNANCE COSTS

	Unrestricted 2022 (£)	Restricted 2022 (£)	Total 2022 (£)	Total 2021 (£)
AUDITORS REMUNERATION	4,000	-	4,000	3,400
COMPANY SECRETARIAL SERVICES & LEGAL COST	501	-	501	367
INSURANCE	-	-	-	183
SUPPORT COSTS	6,305	-	6,305	42,176
	10,806	-	10,806	46,126

7) TRUSTEE REMUNERATION AND KEY MANAGEMENT

No members of the Trustee-Directors received any remuneration or expense reimbursements during the period.

There was no Key Management Personnel identified in the current year. The key management personnel in the prior year solely comprised of the Director of the European Office. The total employee benefits including pension contributions of the key management personnel were £67,949 in the prior year.

8) STAFF COSTS AND EMOLUMENTS

	Total 2022 (£)	Total 2021 (£)
WAGES AND SALARIES	577,800	573,133
SOCIAL SECURITY COSTS	63,666	55,050
PENSION - EMPLOYERS CONTRIBUTION	51,154	54,954
OTHER STAFF COSTS	22,428	4,198
	715,048	687,335

The average number of employees during the year calculated on the basis of full-time equivalents, was as follows:

	Total Number	Total Number
CHIEF EXECUTIVE	-	0.70
ADMIN AND SUPPORT	11.25	9.80
	11.25	10.50

The following number of employees received a gross salary between the below bands during the year:

BAND	2022	2021
£60,000 TO £69,999	2	-
£70,000 TO £79,999	1	-

Additionally, total redundancy/termination payments amounted to £8,000 (2021 £37,987).

9) TAXATION

As a charity, The Fund for Global Human Rights is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

10) DEBTORS

	30 June 2022 (£)	30 June 2021 (£)
TRADE DEBTORS	2,968	113
PREPAYMENTS AND ACCRUED INCOME	26,858	12,601
LOAN FROM FGHR US	25,050	6,227
	54,876	18,941

11) CASH AT BANK AND IN HAND

	30 June 2022 (£)	30 June 2021 (£)
CASH AT BANK AND IN HAND	695,239	578,909
	695,239	578,909

12) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30 June 2022 (£)	30 June 2021 (£)
GRANTS PAYABLE	120,606	0
TRADE CREDITORS	8,151	3,121
ACCRUALS AND DEFERRED INCOME	6,051	8,354
OTHER CREDITORS INCLUDING TAXATION AND SOCIAL SECURITY	4,281	4,263
PROVISION FOR LEAVE PAY	19,339	30,798
	158,428	46,536
	695,239	578,909

13) ANALYSIS OF NET ASSETS BETWEEN FUNDS

CURRENT YEAR

	Unrestricted funds (£)	Restricted funds (£)	Total (£)
FUND BALANCES AT 30 JUNE 2022 ARE REPRESENTED BY:			
CURRENT ASSETS	616,536	133,579	750,115
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	(158,428)	-	(158,428)
	458,108	133,579	591,687

PRIOR YEAR

	Unrestricted funds (£)	Restricted funds (£)	Total (£)
FUND BALANCES AT 30 JUNE 2021 ARE REPRESENTED BY:			
CURRENT ASSETS	484,194	113,656	597,850
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	(46,536)	-	(46,536)
	437,658	113,656	551,314

14) COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital.

The liability of each member of the company may not exceed £10.

15) CONTROLLING PARTY

The company was under the control of the Trustees/directors throughout the period.

16) RELATED PARTY TRANSACTIONS

The company was set up with the support of the Fund for Global Human Rights based in the US. There were no support costs in the current year nor the prior year.

Grant income of £560,764 received during the year has been paid to Fund for Global Human Rights US for grant distribution and/or program implementation (2021: 722,763).

17) STATEMENT OF FUNDS

	At 1 July 2021 (£)	Income (£)	Expenditure (£)	At 30 June 2022 (£)
CURRENT YEAR				
GENERAL FUND	437,658	1,487,831	(1,467,381)	458,108
TOTAL UNRESTRICTED FUNDS	437,658	1,487,831	(1,467,381)	458,108
RESTRICTED FUNDS				
SUSAN GIBSON	7,841	-	(7,841)	-
COMIC RELIEF - COVID-19	31,966	125,000	(156,966)	-
COMIC RELIEF - MRI	11,252	279,775	(233,095)	57,932
SIGRID RAUSING TRUST	5,905	-	(5,680)	225
BARROW CADBURY TRUST	1,524	-	(1,524)	-
STANLEY THOMAS JOHNSON	45,168	44,109	(89,277)	-
ALLAN & NESTA FERGUSON TRUST	10,000	-	(10,000)	-
REGAN RALPH	-	202	-	202
EVAN CORNISH FOUNDATION	-	15,000	(15,000)	-
HASSAN ELMASRY	-	75,220	-	75,220
TOTAL RESTRICTED FUNDS	113,656	539,306	(519,383)	133,579
TOTAL RESTRICTED FUNDS	551,314	2,027,137	(1,986,764)	591,687

	At 1 July 2021 (£)	Income (£)	Expenditure (£)	At 30 June 2022 (£)
PRIOR YEAR				
GENERAL FUND	452,080	1,326,453	(1,340,875)	437,658
TOTAL UNRESTRICTED FUNDS	452,080	1,326,453	(1,340,875)	437,658
RESTRICTED FUNDS				
SUSAN GIBSON	8,003	7,375	(7,537)	7,841
COMIC RELIEF - COVID-19	-	375,000	(343,034)	31,966
COMIC RELIEF - MRI	42,180	100,224	(131,152)	11,252
SIGRID RAUSING TRUST	-	210,000	(204,095)	5,905
BARROW CADBURY TRUST	-	14,750	(13,226)	1,524
STANLEY THOMAS JOHNSON	-	45,168	-	45,168
ALLAN & NESTA FERGUSON TRUST	-	10,000	-	10,000
TOTAL RESTRICTED FUNDS	50,183	762,517	(699,044)	113,656
TOTAL RESTRICTED FUNDS	502,263	2,088,970	(2,039,919)	551,314

RESTRICTED SUPPORT	At 30 June 2022 (£)
SUSAN GIBSON	To support Children's Rights in Democratic Republic of Congo
COMIC RELIEF - MRI	To strengthen the refugee and migrants' rights movement in the Euro-Mediterranean region
COMIC RELIEF - COVID-19	To support grantees across geographies as they adapt and respond to the challenges that the COVID-19 pandemic poses to the human rights movement.
SIGRID RAUSING TRUST	To support grantees across geographies as they adapt and respond to the challenges that the COVID-19 pandemic poses to the human rights movement.
BARROW CADBURY TRUST	To support the incorporation of the Vanley Burke Archives in to the 'Black British Material Culture' programme of work.
STANLEY THOMAS JOHNSON	To support rehabilitation and access to education for children affected by conflict in the Democratic Republic of Congo.
ALLAN & NESTA FERGUSON TRUST	To support rehabilitation and access to education for children affected by conflict in the Democratic Republic of Congo.
HASSAN ELMASRY	To support programmatic activity in Middle East and North Africa region.
EVAN CORNISH FOUNDATION	Promoting Justice, Equality and empowerment for women and girls in the Democratic Republic of the Congo
REGAN RALPH	To provide vital resources to feminist leaders across the globe



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