



FUND FOR GLOBAL HUMAN RIGHTS UK

A COMPANY LIMITED BY GUARANTEE

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Charity Number: 1151043 | Company Registration Number: 08357053

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CHARITY AND COMPANY INFORMATION

Trustees – Directors

Kalvinder Dhillon

Anish Malhotra

appointed August 2023

Terence Christopher Canavan

appointed August 2023

Jo Andrews

resigned August 2023

Nicolas Vetch

resigned November 2023

Regan Ralph

resigned November 2022

Staff Contact and email

Tracey Deal

tdeal@globalhumanrights.org

Governing Document

Memorandum and Articles of Association dated December 2012

Company Registration Number

08357053

Charity Registration Number

1151043

Registered office and Principal office

Alexandre House
St Johns Street
Salisbury
Wiltshire
SP1 2SB

Banker

HSBC Bank PLC
46 The Broadway
London
W5 5JZ

Accounts Preparation

ExcluServ Limited
133 Deepcut Bridge
Road
Deepcut
Camberley
GU16 6SD

Auditor

**Haines Watts,
Chartered Accountants**
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

REPORT OF THE TRUSTEES

The Trustees present their report and the financial statements of the charity for the period from 1 July 2022 to 30 June 2023.

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. (the Fund), 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 the Fund. 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 the Fund. 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 delegated 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.’

FGHR 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.

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. (the Fund).

The Fund’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, whilst many protect the rights of Indigenous communities whose land, water, and livelihoods are threatened by corporate-led or government-imposed development projects.

The Fund 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. Over the reporting period, FGHR UK has worked 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.

This report outlines key achievements in line with these goals during the 2022 – 2023 fiscal year.

A NOTE FROM OUR LEADERSHIP



Dear friends,

As we concluded our 2022-2023 fiscal year, I was honoured to join the Fund for Global Human Rights (the Fund) as President and CEO. In this moment, grassroots human rights activism has never been more needed. Here in the UK and Europe, headlines vilifying migrants have become the norm. Civic space—an environment that enables people to gather, organise, and advocate for their rights—is threatened at home and abroad by repressive anti-protest laws and closing space for social movements. Young people around the world yearn for the chance to not just survive, but to thrive and to build a brighter future for our planet.

Yet, the courage and creativity of the activists we support, the innovative thinking of our staff, and the extraordinary commitment of our donors make the Fund a unique driver of hope and social change.

The activists supported by the Fund face tremendous obstacles and create powerful opportunities. This year, they courageously documented violence against migrants and refugees, brought lifesaving aid to earthquake survivors, and examined the role of economic empowerment and youth movements in human rights. Behind them, the Fund worked to ensure that they had the resources, knowhow, and connections they needed to do their transformational work.

Throughout the UK and Europe, when individuals, foundations, and government offices seek connections to grassroots human rights organisations and movements, the Fund provides an invaluable channel. Our UK-based team comprises grantmakers, programme officers, fundraisers, and communications professionals. Their dedication and strategic acumen help identify and nurture frontline leaders in the fight for equality for marginalised communities and the preservation of people's ability to speak truth to power.

Our generous supporters demonstrate extraordinary trust and commitment to fuelling grassroots activism and our comprehensive approach. They power every milestone and make every win possible. I am energised by the lessons I learn daily from our community of activists and allies, and I am honoured to lead this incredible organisation.

Warm regards,

A handwritten signature in black ink that reads "Gabriela Bucher". The signature is written in a cursive, flowing style.

GABRIELA BUCHER | President and CEO

YEAR IN REVIEW

During our 2022-23 fiscal year, the reach of the Fund for Global Human Rights UK (FGHR UK) continued to grow, driven by strategic outreach and our critical value proposition to stand with front-line communities fighting for their rights. With the support of our donor community and strategic partners, we supported market vendors and tea workers in India to secure wins to protect their livelihoods. We helped LGBTQ+ groups in Uganda push back against extreme discriminatory laws. Just days after the devastating earthquakes in Turkey, our community rallied to help us deliver immediate assistance to marginalised communities excluded from other aid. The Legal Empowerment Fund, a programme of the Fund for Global Human Rights (the Fund), initiated three cohorts of grantee partners working to empower communities to know, use, and shape the law and worked to elevate legal empowerment as a worldwide human rights priority.

OBJECTIVE 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.

During 2022-2023, FGHR UK continued to elevate our role as an expert voice on crucial actions and considerations for funders and partners on two critical issues: 1) preserving and opening civic space, and 2) advancing the rights of children and youth. Through community and grantee-led initiatives, FGHR UK developed robust new platforms and frameworks for collaboration, learning, and action in human rights movements worldwide.

Protecting Civic Space



Since 2015, the Fund's Enabling Environment for Human Rights Defenders Programme has led a global effort to support activists in pushing back against restrictions on their work, the closing of civic space, and threats to their safety.

Without the ability to gather, protest, or access information, activists simply cannot be effective. And it is for this reason that authoritarians and corrupt officials seek to place restrictions, legal and financial, on grassroots groups, and misuse security laws and technologies to censor, surveil, and detain activists around the world.

This year, FGHR UK staff collaborated with funders, civil society experts, researchers, and activists to counter these threats, often made under the guise of national security. Called the 'security playbook,' these strategies were seen in backlashes to the growing climate action movement, including in the UK, and suppression of pro-democracy activists, including targeted and mass arrests in Guatemala and Myanmar.

In May 2023, with the Fund's support, a group of independent researchers published an analysis of how past and current governments of the Philippines have systematically attacked and undermined civic space. The report, 'Resistance and Alternatives to the "Wars" on Civic Space in the Philippines,' details how state forces in the Philippines have weaponised counterterrorism policies, antidrug efforts, and toxic narratives to undermine fundamental freedoms and activism. It also shed light on the ways in which grassroots groups are pushing back, from art to online campaigns and community platforms.

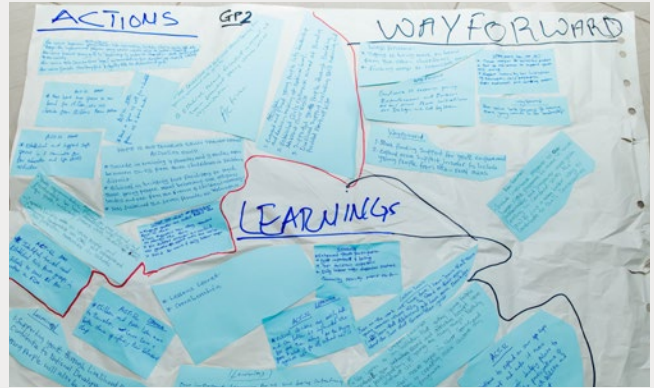
In June 2023, the Fund and the Funders Initiative for Civil Society (FICS) collaboratively launched Civic Futures¹, a bold long-term initiative for funders to work closely with civil society in producing analysis, development of frameworks, and exploration of new approaches to keep civic space open globally. FGHR UK and FICS hosted an inaugural convening of over 40 funders to lay the foundations for this new community who are coming together to learn about and share their experience of the security playbook and the ways in which they can help disrupt, reform, and transform it. Going forward, FICS will be the Secretariat of Civic Futures and help incubate further collaboration across sectors and long-term donor investment to develop strategic actions that enable activists to continue achieving lasting progressive change. The Fund will continue to spearhead grantmaking and accompaniment of groups and movements that aligns to the strategic pillars of Civic Futures.

Elevating Rights and Opportunity for Young People



Led by FGHR UK staff, the Fund's Children's and Youth Rights Programme provides funding and technical assistance to youth-led groups and networks throughout West and East Africa. The programme aims to centre youth and children's voices and leadership in their own community and the broader human rights movements, as well as ensure that children and young people access critical resources and support to live healthy, educated, and safe lives.

¹ <https://civic-futures.org/>



Since 2019, the programme has adopted a participatory grantmaking approach. Reflecting the core value of the programme that children and young people should be involved in decisions that affect them and their futures, the Fund uses a model whereby a panel of young people decide on which youth-led initiatives to fund. Lessons from the initial pilot have informed new funding rounds and grantmaking processes in other Fund programmes. This continued in 2023 in Liberia where a panel of young people recommended ten youth groups working to advance livelihoods for children and youth and tackle the barriers to economic inclusion for young people.

This year, the programme team worked to strengthen youth movements tackling discrimination and violence through flexible funding and intergenerational collaboration. They sought new locally driven initiatives addressing economic empowerment and disability rights. And a new consultant based in Uganda was also brought onboard to better connect the Fund with youth organisations with strong momentum.

In May 2023, FGHR UK staff led a grantee gathering to develop a youth-led learning agenda on livelihood. The week-long event brought together nearly 50 activists from across West Africa to explore issues of livelihood and economic opportunity for young people in the region. Stories, interviews, and discussion from the convening provided the background for the Fund's new Learning Agenda on Youth Livelihoods. This exploration of how the promotion of economic rights and opportunity for young people can further key human rights in the region provides a basis for further research and was published in February 2024.

OBJECTIVE 2

Be the 'go to' partner for funders – bilateral, foundations, or individual – in Europe wishing to support frontline activism around the world.



More than 20 years after the Fund's launch, donors continue to come to FGHR UK, as the organisation best positioned and with vast expertise on shifting resources to activists working in hard-to-reach and highly repressive environments. In the UK and Europe, FGHR UK has served as the main channel for the People on the Move Programme (formerly Migrants' Rights). In 2022-23, FGHR UK delivered nearly £375,000 to innovative activists on three continents across a range of key programmatic areas, with more than three-quarters of this support going to activists advocating for migrants, including refugees and asylum seekers.

Accompaniment—strategic resources, connections, and learning opportunities—also composed a large share of FGHR UK's work that migrants' rights activists often struggle to access. In May 2023, we held a convening for 21 grassroots activists. This unique opportunity allowed activists working in hostile environments a chance to exchange ideas and lessons with fellow migrants' rights defenders on countering the criminalisation of their work.

Finally, FGHR UK worked with grantee partners to craft strategies to protect the work and personal safety of their staff and volunteers. This year, FGHR UK programme and technology staff partnered to provide a two-day cyber security training and tailored follow-up support for 15 member organisations of grantee Border Violence Monitoring Network (BVMN). This group relies on a network of organisations and coordinators along Greek and Balkan migration routes to monitor violence and other abuses. The digital security project aims to strengthen data collection efforts vital to international advocacy and bolster well-being and security of activists in the field.

Throughout the year, FGHR UK worked to advance donor partnerships that fortify hard-to-reach frontline groups responding to the unmet needs of migrant communities, plus crucial opportunities for knowledge sharing and security training. Most groups were based in the Euro-Mediterranean region. This work was done amidst the continuing rise in violence² against people seeking safety. Meanwhile, those who welcome and help them rebuild their lives faced increased backlash and criminalisation by the authorities³. Many of the groups we support also face increasing and ever-changing regulations around receiving foreign funding, making FGHR UK's support particularly vital.

Groups reported that FGHR UK's unrestricted support enabled their efforts to professionalise (including some paying salaries to staff for the first time), adapt their work to better respond to the needs of migrants with intersecting identities (e.g. LGBTQ+ migrants), and undertake research to document violence or criminalisation against migrants and bolster advocacy.

At a time when anti-migrant sentiment and practices are rising, our People on the Move Programme remains a key example of how FGHR UK provides funders an unparalleled avenue for resourcing groups on the front lines of migrants' rights efforts.



When two earthquakes hit Turkey and Syria in February 2023, the close relationship of FGHR UK to the groups we support, along with a tremendous response from our donor community, led to lifesaving action. We delivered \$100,000 USD (approximately £79,000) to grassroots groups with close connections and expert knowledge of marginalised communities likely to be left out of aid and rebuilding efforts—including women, ethnic minorities (e.g. Kurdish communities), LGBTQ+ people, and migrants, including Syrian and other refugees.

Over the following weeks and months, groups worked to deliver immediate relief including blankets, food, tents, and medical supplies. They also translated resources translated into migrants' languages and provided psychological support for survivors.

With FGHR UK support, groups continue to assess and meet the needs of these communities as they navigate the dual hurdles of discrimination and poverty.

² <https://www.coe.int/es/web/cpt/-/the-council-of-europe-anti-torture-committee-cpt-calls-for-an-end-to-illegal-pushback-practices-and-for-increased-safeguards-against-ill-treatment>

³ <https://blogs.law.ox.ac.uk/border-criminologies-blog/blog-post/2023/05/criminalisation-migrant-solidarity-actors-british>

OBJECTIVE 3

Be a strong, healthy, diverse, and nimble organisation, able to adapt to the rapidly shifting political and regulatory environment.



In our 2022 – 2023 fiscal year, FGHR UK delivered £374,312 in grants to 31 grassroots groups in 15 countries. Grantees supported tackled a myriad of human rights issues and challenges, including migrants' and refugee rights, women's rights, labour rights, and protecting civic space.

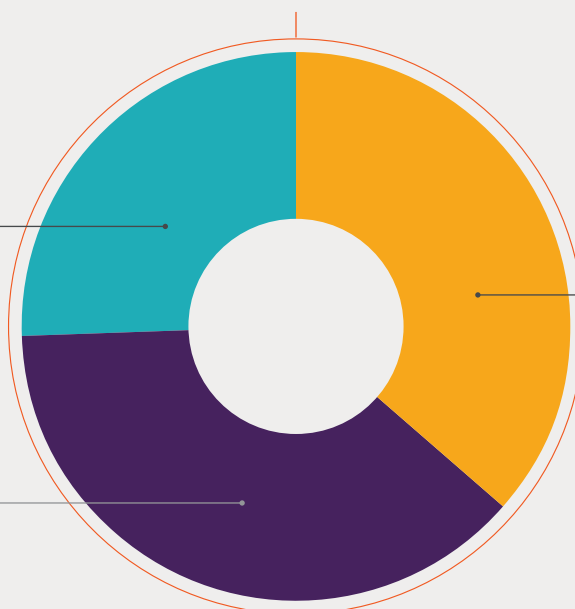
TYPES OF SUPPORT ADMINISTERED

2022 – 2023 FISCAL YEAR TOTAL
£374,312

● **Emergency Support:**
£95,407

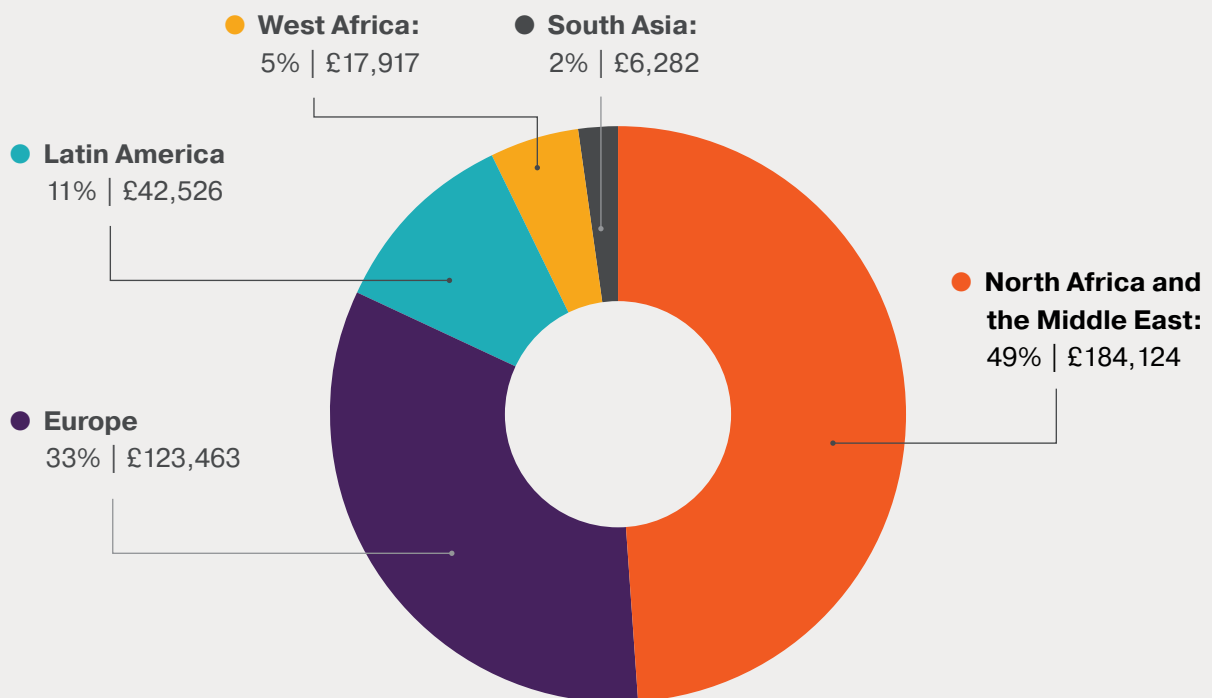
● **Project Support:**
£141,974

● **General Operating Support:**
£136,931





REGIONS SUPPORTED



FGHR UK carried forward a surplus of £756,356. Of this, £140,080 was restricted funds.

Our full statement of activities and financial information can be found on page [19](#).

Diversity, Equity, and Inclusion

During the reporting period 2022 to 2023, we made strides to embed our values more deeply into our ways of working. During this time, the Fund launched a DEI Staff Committee amongst its global staff with the mandate to create a safe space that cultivates mutual respect, learning, and discovery to bring to life the principles, values, and commitments embodied in the DEI Action Plan. Additionally, our leadership team, with staff input, put into place several policies to reflect our values and to ensure transparency, consistency, and clarity around expectations for how we behave and care for one another, as well as how we steward our resources.

We have introduced several policies and interventions, including a Code of Ethics and Standards of Conduct, Diversity and Inclusion, Anti-Discrimination & Anti-Harassment Policy and a Grievance/Complaints Policy. A compensation equity review codified job classification by level of responsibility and established transparent pay bands across the organisation.

The work of building an equitable and inclusive work environment and promoting these values in our work is an ongoing journey and remains a core activity of the Fund reflected in our organisational goals and strategies. Our action plan aims to identify priorities and actions to move us towards a shared vision, where all those who work for the Fund are included, seen, heard, and valued. We have formatted it to reflect the responsibilities we hold as valued members of the Fund’s global community to promote our DEI values at individual, team, and organisational (leadership) levels. Our intention is to align DEI stocktaking with our organisational planning processes (including accountability practices such as look backs) so that these values are fully integrated into our working culture.



FINANCIAL PERFORMANCE

The financial results for the year are set out on page 19. The charity had a surplus of £164,669 for the year. Together with the accumulated surplus brought forward from previous years, the charity now has an accumulated surplus of £616,276 (2022 £458,108) on unrestricted funds of which £440,000 is designated.

Restricted funds carried forward at 30 June 2023 amounted to £140,080 (2021 £133,579).

In 2022/23, 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 29. 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 13 people, who include members of our development and communications, programmes, executive 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. This year, the Global Board introduced a Board Designated Operating Reserve policy, and the UK entity has designated £440,000, a pro-rated share of the global reserve level.

The trustees are closely monitoring cash flow and revenue strategies to maintain a strong reserve balance. The balance of unrestricted net assets above the designated operating reserve at year end were £176,276.

Looking ahead

Alongside the Fund for Global Human Rights, FGHR UK is currently undertaking an organization-wide strategic review over financial year 23-24. We will devise a new four-year strategic framework following this process.

Over the 23-24 reporting period, FGHR UK will work to achieve the following objectives:

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. Support activists facing challenging and repressive contexts by providing opportunities for funders—bilateral, foundations, or individual—in Europe wishing to support frontline groups around the world.
3. Be a strong, healthy, diverse, and nimble organisation, able to adapt to the rapidly shifting political and regulatory environment.

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.

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 March 26, 2024, and signed on their behalf by:



Anish Malhotra, Trustee

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 2023 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 2023 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.

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: 26 March, 2024

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

AS AT 30 JUNE 2023

Incoming Resources	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	2	1,145,214	1,547,912	2,693,126	2,027,137
Total income and endowments		1,145,214	1,547,912	2,693,126	2,027,137
Expenditure on:					
Charitable activities	3	789,720	1,540,984	2,330,704	1,786,445
Raising funds		197,753	–	197,753	200,319
Total expenditure		987,473	1,540,984	2,528,457	1,986,764
Net Income/(Expenditure) for the year		157,741	6,928	164,669	40,373
Transfer between funds		427	(427)	–	–
Net movement of funds		158,168	6,501	164,669	40,373
Reconciliation of funds					
Total funds brought forward	16	458,108	133,579	591,687	551,314
Total funds carried forward		616,276	140,080	756,356	591,687

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 2023

Current Assets	Notes	2023 £	2022 £
Debtors	9	96,303	54,876
Cash at bank and in hand	10	690,099	695,239
		786,402	750,115
Creditors: Amounts falling due within one year	11	(30,046)	(158,428)
Net Current Assets / (Liabilities)		756,356	591,687
Net Assets / (Liabilities)		756,356	591,687
Unrestricted Funds	16	176,276	458,108
Designated Funds	16	440,000	
Restricted Funds	16	140,080	133,579
Total Funds/ (Deficit)		756,356	591,687

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 26 March, 2024 and signed on their behalf by:



Anish Malhotra, Trustee

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2023

	2023 £	2022 £
Net cash flow from operating activities	(5,140)	116,330
Net increase / (decrease) in cash and cash equivalents	(5,140)	116,330
Cash and cash equivalents at 1 July 2022	695,239	578,909
Cash and cash equivalents at 30 June 2023	690,099	695,239
Cash and cash equivalents consists of:		
Cash at bank and in hand	690,099	695,239
Cash and cash equivalents at 30 June 2023	690,099	695,239

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

	2023 £	2022 £
Net income / (expenditure) for year/period	164,669	40,373
(Increase) / decrease in debtors	(41,427)	(35,935)
Increase / (decrease) in creditors	(128,382)	111,892
Net cash flow from operating activities	(5,140)	116,330

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

NOTE 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 (FRS 102) 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 ninth 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 January 2024, FGHR Inc. made a further commitment to support FGHR UK for a further 12 months and for the foreseeable future.

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

The Fund operates a defined contribution pension arrangement, the Fund Selected Scheme (the Scheme). The Scheme satisfies the auto-enrolment legislation under which employers are required to automatically enrol all eligible works into a workplace pension agreement and make contributions in respect of members of that arrangement. The default position on auto-enrolment is for employee contributions to be made via a position on auto-enrolment Salary Sacrifice arrangement, with the option for employees to opt-out of this arrangement if they choose to. In year 1 of employment, the Fund contributes 3% of salary the employee 5%. After a year of employment, the Fund pays 5% and the employee pays 3%. Once enrolled the employee can opt to increase their contributions, in which case the Fund will increase the percentage paid by the Fund, up to a capped amount.

NOTE 2 | INCOME FROM DONATION AND LEGACIES

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Grants and Donations	1,138,002	1,547,912	2,685,914	2,007,539
Gift Aid	7,212	–	7,212	19,309
Gifts in kind	–	–	–	289
	1,145,214	1,547,912	2,693,126	2,027,137

Income from donations and legacies was £2,693,126 (2022: £2,027,137) of which £1,547,912 (2022: £539,306) was attributable to restricted funds and £1,145,214 (2022: £1,487,831) was attributable to unrestricted funds.

NOTE 3 | ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs of funding activities £	Support costs £	2023 Total £	2022 Total £
Raising awareness of Human Rights issues	531,628	71,137	602,765	459,598
Promoting public support for Human Rights	548,074	71,894	619,968	470,797
Contributing to the Sound administration of Human Rights Law	565,960	63,191	629,151	498,296
Promoting respect for Human Rights among individuals and corporations	412,601	66,219	478,820	357,754
	2,058,263	272,441	2,330,704	1,786,445

£1,540,984 (2022: £519,383) of the above costs were attributable to restricted funds.

£987,473 (2022: £1,467,381) of the above costs were attributable to unrestricted funds.

NOTE 4 | ALLOCATION OF SUPPORT COSTS

	Raising funds £	Raising awareness £	Promoting Public Support £	Sound admin of law £	Promoting respect £	2023 Total £	2022 Total £
Governance	1,770	1,849	1,868	1,642	1,721	8,850	10,806
Staff Costs	37,910	39,594	40,016	35,172	36,856	189,548	90,524
Finance	4,070	4,251	4,296	3,776	3,957	20,350	4,859
Human Resources	6,046	6,314	6,381	5,609	5,878	30,228	14,476
Information Technology	1,057	1,104	1,115	980	1,027	5,283	–
Communications	2,408	2,515	2,542	2,234	2,343	12,042	8,840
Premises	8,863	9,257	9,355	8,223	8,617	44,315	31,212
General Office	963	1,006	1,017	893	936	4,815	5,833
Other Professional Fees	–	–	–	–	–	–	13,855
Travel, accommodation and subsistence	1,023	1,068	1,080	949	994	5,114	1,181
Other	4,002	4,179	4,224	3,713	3,890	20,008	(35,526)
Total	68,112	71,137	71,894	63,191	66,219	340,553	146,060

*Basis of support costs allocation is on staff time

NOTE 5 | GOVERNANCE COSTS

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Auditors remuneration	4,400	–	4,400	4,000
Company secretarial services and legal cost	857	–	857	501
Insurance	417	–	417	–
Support costs	3,176	–	3,176	6,305
	8,850	–	8,850	10,806

NOTE 6 | TRUSTEE REMUNERATION AND KEY MANAGEMENT

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

Key management personnel comprised of the President and CEO as well as the Vice President for Global Operations. The total employee benefits including pension contributions of the key management personnel was £147,008. There was no key management personnel disclosed for the prior year.

NOTE 7 | STAFF COSTS AND EMOLUMENTS

	Total 2023 £	Total 2022 £
Wages and Salaries	717,792	577,800
Social Security Costs	87,629	63,666
Pension – Employers Contribution	71,369	51,154
Other staff costs	32,901	22,428
	909,691	715,048

Total redundancy/termination payments amounted to £Nil (2022: £8,000)

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

	2023 Number	2022 Number
Chief Executive	1	–
Admin and Support	12	11
	13	11

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

	2023 Number	2022 Number
£60,000 - £69,999	4	2
£70,000 - £79,999	1	1
£100,000 - £109,999	1	–

NOTE 8 | 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.

NOTE 9 | DEBTORS

	30 June 2023 £	30 June 2022 £
Trade debtors	54,988	2,968
Prepayments and accrued income	7,561	26,858
Loan from FGHR US	33,754	25,050
Other debtors	–	–
	96,303	54,876

NOTE 10 | CASH AT BANK AND IN HAND

	30 June 2023 £	30 June 2022 £
Cash at bank and in hand	690,099	695,239
	690,099	695,239

NOTE 11 | CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30 June 2023 £	30 June 2022 £
Grants Payable	–	120,606
Trade Creditors	2,904	8,151
Accruals and deferred income	8,000	6,051
Other creditors including taxation and social security	869	4,281
Provision for leave pay	18,273	19,339
	30,046	158,428

NOTE 12 | ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current Year	Unrestricted funds	Designated funds	Restricted funds	Total
Fund balances at 30 June 2023 are represented by:	£	£	£	£
Current assets	206,322	440,000	140,080	786,402
Creditors: amounts falling due within one year	(30,046)	–	–	(30,046)
	176,276	440,000	140,080	756,356

Prior 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

NOTE 13 | 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.

NOTE 14 | CONTROLLING PARTY

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

NOTE 15 | RELATED PARTY TRANSACTIONS

The company was set up with the support of the Fund for Global Human Rights based in the US. Grant income of £1,023,164 received during the year has been paid to Fund for Global Human Rights US for grant distribution and/or program implementation (2022: £560,764). An amount of £33,754 is owed at year end from Fund for Global Human Rights US.

The following Trustees made donations during the year to Fund for Global Human Rights UK: Nicholas Vetch –£20,000, Kalvinder Dhillon – £5,000, Josephine Andrews – £240

NOTE 16 | STATEMENT OF FUNDS

	At 1 July 2022 £	Income £	Expenditure £	Transfer £	At 30 June 2023 £
Current year:					
Unrestricted Funds					
General fund	458,108	1,145,214	(987,473)	(439,573)	176,276
Designated	–	–	–	440,000	440,000
Total Unrestricted Funds	458,108	1,145,214	(987,473)	427	616,276
Restricted Funds					
Alan and Babette Sainsbury Charitable Fund	–	10,000	(10,000)	–	–
Sigrid Rausing Trust	225	–	–	(225)	–
Comic Relief FY20-23	57,932	312,277	(368,448)	–	1,761
Regan Ralph	202	–	–	(202)	–
Hassan Elmasry	75,220	725,635	(698,390)	–	102,465
People's Postcode Lottery (UK) - inc Postcode Justice Trust	–	500,000	(464,146)	–	35,854
Total Restricted Funds	133,579	1,547,912	(1,540,984)	(427)	140,080
Total Funds	591,687	2,693,126	(2,528,457)	–	756,356

Restricted Support	Purpose of restricted funds
Alan and Babette Sainsbury Charitable Fund	To support programmatic activity in the Latin America region
Comic Relief	To strengthen the refugee and migrants' rights movement in the Euro-Mediterranean region
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 right movement
Hassan Elmasry	To support programmatic activity in the Middle East and North Africa region
People's Postcode Lottery (UK) - inc Postcode Justice Trust	To support programmatic activity in the Middle East and North Africa, Southeast Asia and Great Lakes regions along with the refugee and migrant's rights movement in the European-Mediterranean region
Regan Ralph Feminist Leadership Fund	To provide vital resources to feminist leaders across the globe
Transfers between funds	Balances from Sigrid Rausing Trust and the Regan Ralph Feminist Leadership Fund have been transferred to unrestricted due to project culmination
Designated	Purpose
Board designated operating reserve	To protect the organization against any dramatic fall in unrestricted income or an unexpected rise in expenditure

NOTE 17 | STATEMENT OF FUNDS

Prior Year	At 1 July 2022 £	Income £	Expenditure £	At 30 June 2023 £
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 Funds	551,314	2,027,137	(1,986,764)	591,687



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