



FUND FOR GLOBAL HUMAN RIGHTS UK

A COMPANY LIMITED BY GUARANTEE

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Charity Number: 1151043 | Company Registration Number: 08357053

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cover image: The women of Karen Women's Organisation advocate for those affected by violence in Karen State, Myanmar, and provide vital services to displaced women and children.

CHARITY AND COMPANY INFORMATION

Trustees – Directors

Kalvinder Dhillon

Anish Malhotra

appointed August 2023

Thomas Steinberg

appointed March 2024

Terence Christopher Canavan

resigned April 2024

Nicholas Vetch

resigned November 2023

Jo Andrews

resigned August 2023

Staff Contact and email

Tracey Deal

tdeal@globalhumanrights.org

Governing Document

Memorandum and Articles of Association
revised February 2025

Company Registration Number

08357053

Charity Registration Number

1151043

Registered office and Principal office

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Salisbury
Wiltshire
SP1 2SB

Banker

HSBC Bank PLC

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W5 5JZ

Accounts Preparation

Jessica Feliciano

Independent Consultant
10 Highland Road
Lambeth
London
SE19 1DP

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 2023 to 30 June 2024.

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 and revised by Special Resolution in February 2025. 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 (FGHR UK) was established are defined in its Memorandum and Articles of Association adopted by Special Resolution in February 2025 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. FGHR UK envisions a world in which all people live in dignity and have the power to secure their rights to equality and justice.

FGHR UK therefore mobilises resources—financial, technical, and campaigning—in the United Kingdom and globally 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 closely with the 501(c)3-registered Fund for Global Human Rights Inc. (the Fund), working towards a shared global vision of human rights and social justice for all.

In setting strategic priorities, the Fund takes its lead from the frontline organisations that we support around the world. Many of these groups are working to end violence and discrimination against marginalised groups, particularly women, children, LGBTQ+ people, migrants, and refugees. Others are focused on advancing justice for human rights violations, whilst many protect the rights of rural and 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, including supporting rights 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 and facilitate a greater flow of resources to movements working for human rights in repressive environments.

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. 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.

This report outlines key achievements in line with these goals during the 2023 to 2024 fiscal year.

A NOTE FROM OUR PRESIDENT AND CEO



Dear Friends,

My first year leading the Fund for Global Human Rights has been one of extraordinary challenges and connection. I feel incredibly fortunate to have gotten to know so many activists, donors, and colleagues in our community who are committed to using your collective power to create a more just world.

Here in the UK and abroad, we see the right to protest being threatened, those who advocate on behalf of migrants and the climate being criminalised, and a reduction in funding around the world for marginalised communities. Meanwhile, the courageous activists we support, driven by their communities' experiences of injustice, continue to protect lives and rights whilst challenging deep-rooted systems of oppression. Their work is more vital than ever.

Our focus—delivering the funding, tools, connections, and protection activists need to advance rights around the world—has not waived since our founding. This year, we worked to ensure that grassroots groups around the world had the resources they needed to assert their communities' needs and take on the long-term work of dismantling oppressive political, economic, and social systems.

We are all in this fight together. And we are deeply grateful for your shared commitment and your trust. Together, we are building a future where everyone can enjoy their rights and live with equality and freedom.

Warm regards,

A handwritten signature in black ink that reads "Gabriela Bucher". The signature is fluid and cursive, with the first letters of the first and last names being capitalized.

GABRIELA BUCHER | President and CEO

YEAR IN REVIEW

During our 2023-24 fiscal year, the Fund for Global Human Rights UK (FGHR UK) continued work towards our commitment to further the innovative work of grassroots activists and effective stewardship of supporters' contributions. With the support of our donor community and strategic partners, we continued to grow our investment in frontline activists navigating hostile environments and repression, amplify the situations and advocacy of grantee partners, and strengthen our organisation financially and through staff-led initiatives.

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 Fund for Global Human Rights (the Fund) grantee partners.

FGHR UK's work advancing justice and equality includes elevating voices and needs of frontline activists through targeted thought leadership communications and productive conversations with peers.

During the reporting period, we published a comprehensive climate justice strategy framework, complete with an online explainer, setting a new benchmark for addressing the intersection of environmental and human rights issues. The strategy was shared with peers, funders, and individual supporters globally.

We also garnered media placements including commentary in Inside Philanthropy underscoring the [importance of flexible funding](#) that allows activists to direct resources to both long-term strategies and adapt to meet pressing needs. In an opinion piece for Article3.org, we explored the critical connection between [human rights and the global economy](#).

Additionally, we released a [short film featuring activists in the Philippines](#) and their ongoing efforts to pass the country's first national LGBTQ+ anti-discrimination law. These efforts were also complemented by work with grantee partners to ensure that often unheard or ignored voices and experiences of marginalised communities were documented and shared nationally, regionally, and internationally.



Amplifying the Voices and Needs of People on the Move

An estimated 62,000-plus migrants, refugees, and asylum-seekers (People on the Move) arrived in Greece in 2024. Many have little to no knowledge of Europe's asylum system or their rights, leaving them more vulnerable to detention, forced return, or violence at the hands of authorities. Since 2021, FGHR UK and our People on the Move (formerly Migrants' Rights) Programme has supported Mobile Info Team (MIT), a mostly volunteer group of law graduates who provide tailored support and translated resources to help people on the move make informed decisions and navigate the complex legal asylum processes in the region.

FGHR UK multi-year, flexible funding has helped MIT develop written and video guidance in numerous languages and better reach people on the move through social media and other messaging platforms, where they received 3,400 enquiries. It has also helped them elevate the voices and needs of displaced people and migrants.

This year, MIT partnered with Refugee Legal Support to develop analysis of shifting EU and Greek asylum policies: their findings garnered media coverage and were shared with solicitors, barristers, campaigners, and peer organisations throughout the UK and Europe. They also documented and submitted reports on detention and access to asylum to the European Committee for the Prevention of Torture as part of a monitoring visit to Greek detention facilities and closed camps.

“FGHR funding allows us to continue providing critically needed, accessible, and accurate information to people on the move in Greece, ensuring they understand their rights as they navigate an increasingly restrictive system. As independent civil society support shrinks and the environment grows ever more hostile, accurate information, in-depth case support, and advocacy are more crucial than ever.”

MICHAEL KIENTZLE

Director, Mobile Info Team

OBJECTIVE 2

Support activists facing challenging and repressive contexts by providing opportunities for European funders—bilateral, foundations, or individual—wishing to support frontline groups around the world.

In 2023-24, FGHR UK invested in grantmaking, strategic support, and collaborations led by activists facing enormous obstacles and supporting communities experiencing threats to their security and ability to mobilise. By enabling activists to take the lead, we furthered their ability to create evidence-based solutions, work across regions and countries to learn from challenges, and lay the foundation for transformational work to challenge the repression of vulnerable communities and persecution of those who speak truth to power.

Supporting Activist-Led Research to Protect Civic Space

Led by FGHR UK staff, the Fund’s Enabling Environment for Human Rights Defenders Programme provides flexible funding, technical assistance, and opportunities for experimentation and learning to activists countering hostile governments and corporations and working tirelessly to build open, just societies.

Much of this work is focused on supporting activists countering the ‘security playbook’: a set of repressive tools and tactics used by governments to stifle activism that includes the misuse of national security laws and measures, the abuse of digital surveillance technologies, and the stigmatisation and persecution of human rights defenders.

In Kenya, wide-ranging anti-terrorism legislation and the establishment of anti-terror agencies following the rise of extremist threats over 20 years has had a damaging effect on the country’s vibrant civil society. FGHR UK’s support has helped activists call attention to police brutality, infringement on freedom of expression, and disregard for the rule of law. This year, it helped a team of independent researchers develop a multi-part report series revealing the Kenyan government’s misuse and abuse of national security and counterterrorism measures, and the role of information technology and companies in this.

Released in January 2024, the series explored how use of the security playbook has undermined the rule of law and led to human rights violations in Kenya. Led by ARTICLE 19 Eastern Africa (pictured below), HAKI Africa, the Kenya ICT Action Network, and the Centre for Human Rights and Policy Studies, the reports shared recommendations for pushing back and formed the basis for collective strategizing and action in the coming years.



Bringing Activists Together to Fortify Migrants' Rights Movements

FGHR UK's commitment to fostering systemic change includes investment in convenings as critical opportunities for activists to step away from their everyday work and stresses, share experiences and knowledge with peers, and strengthen cross-regional and intersectional movements.

In February 2024, the People on the Move Programme organised a convening held by the Border Violence Monitoring Network (BVMN) to develop strategies for countering the criminalisation of migrants and those who speak out for their rights. This coalition of grassroots organisations supports migrants, refugees, and asylum-seekers with access to legal and humanitarian assistance and reports on human rights violations along the so-called Balkan route.

Increasingly, BVMN members face surveillance, attacks, and arrest for their work. The convening brought together activists from nine groups working across multiple countries and regions to discuss the impacts of new EU policies and laws and strategically align their advocacy, communications, and safeguarding practices. It also built on an FGHR UK-supported session the previous year designed to bolster digital security and data collection strategies.

Elevating Youth Voices and Activism

Led by FGHR UK staff, our Children's and Youth Rights Programme aims to centre youth and children's voices and leadership in their own communities and broader human rights movements, with a focus on providing flexible funding and technical support to youth-led groups and networks in West and East Africa.

Since 2019, the programme has adopted a participatory grantmaking approach whereby a panel of local young people is convened to decide which youth-led initiatives to fund. Four years later, in collaboration with Fund's Learning and Assessment Team and youth rights consultancy Recrear, programme staff developed a [learning agenda](#) examining the intersection between human rights and livelihoods in Guinea, Liberia, and Sierra Leone. Published in February 2024, the report lays out a framework for further research and action to support youth in creating healthier, safer, and more fulfilled futures and communities.

This effort was complemented by the launch of the Wologizi Fund—a participatory grantmaking initiative funding 10 youth-led social enterprises in Liberia. Composed of individuals aged 18 to 30, the selected groups share a collective ambition: to uplift themselves and their communities from the grip of poverty and advance positive social change. Hosted by grantee partner Youth Coalition for Education in Liberia (YOCEL) (pictured right), the projects address critical challenges identified by young people in their communities, including unemployment, food insecurity, climate change, and computer illiteracy.



OBJECTIVE 3

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

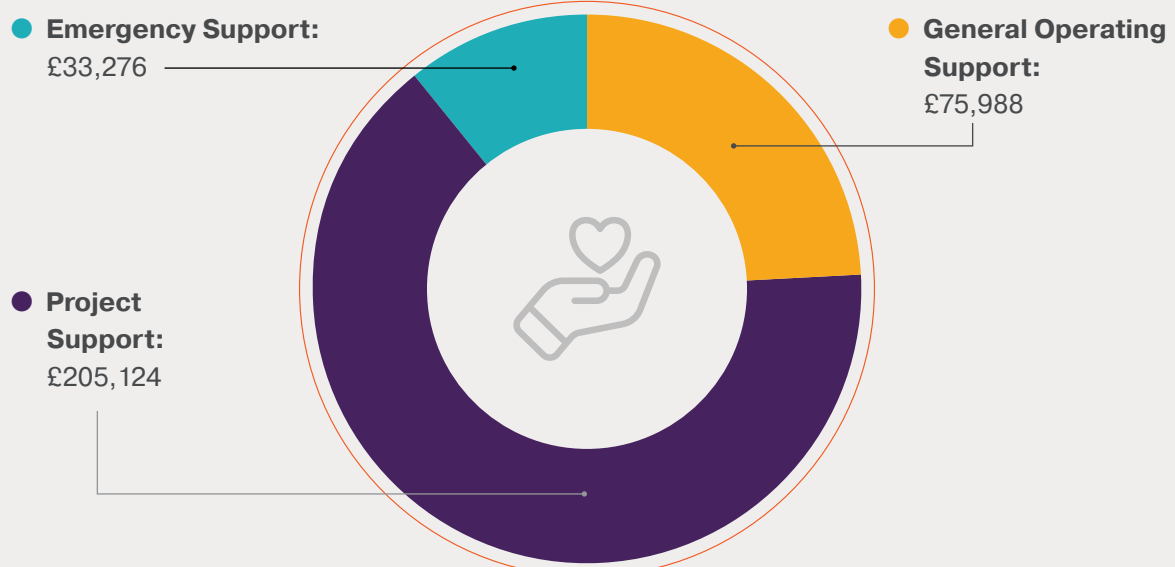


In our 2023 – 2024 fiscal year, FGHR UK delivered £314,399 through 32 grants to 30 grassroots groups in 14 countries, across 5 regions. Grantees support tackled a myriad of human rights issues and challenges, including migrants' and refugee rights, access to justice, environmental rights, labour rights, and protecting civic space.

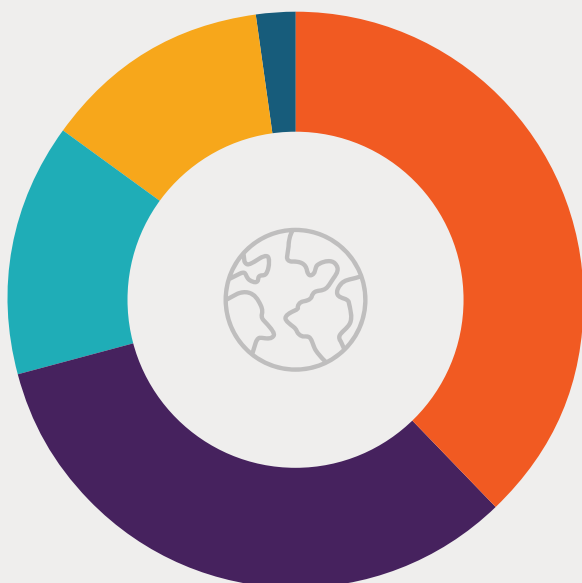
TYPES OF SUPPORT ADMINISTERED

2023 – 2024 FISCAL YEAR TOTAL

£314,399

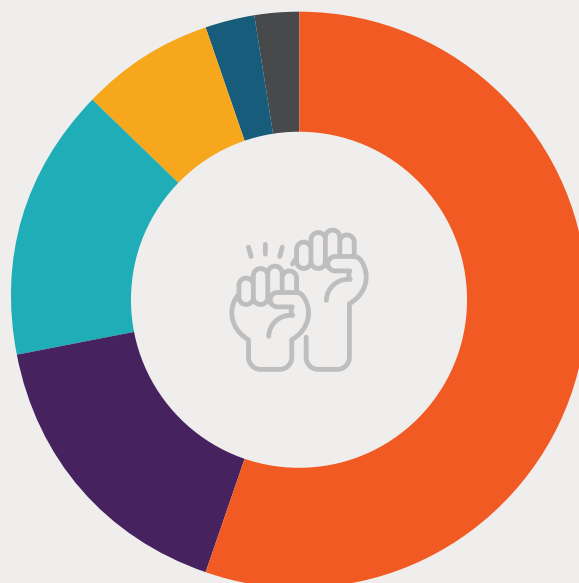


REGIONS SUPPORTED



● Europe	£118,589	38%
● Western Asia	£103,944	33%
● Latin America	£42,526	14%
● Northern Africa	£41,029	13%
● Western Africa	£7,820	2%

AREAS OF SUPPORT



● Migrations and Displacement	£173,923
● Human Rights, General	£52,480
● Economic and Labor Rights	£48,496
● Access to Justice/ Equality before the law	£23,760
● Environmental and Resource Rights	£7,878
● Equality Rights and Freedom from Discrimination	£7,852

FGHR UK carried forward a surplus of £385,995. Of this, £16,429 was restricted funds.

Our full statement of activities and financial information can be found on page [22](#).

Building strategic and operational clarity

In the spirit of ongoing resilience and adaptation, we undertook a comprehensive strategic review during the reporting period and began a process to reflect its conclusions across our operations.

Throughout the process, we have interrogated every aspect of the Fund's work and its place in the evolving human rights ecosystem. The result is a refreshed Strategic Framework—reflected in the new goals set out below—with clear directions to guide our next five years of work.

Our new priorities speak not just to who we support, but to what we have learned over more than two decades of grantmaking—and how we as an organization are applying those lessons to the current moment. We are currently undertaking work to build on these lessons to ensure they are reflected at a practical level across our staffing, structures, and processes going forward.

Promoting inclusion and staff well-being

During the 2023-24 reporting period, we made positive strides to progress our focus on staff well-being and ensure an inclusive working environment. In April 2024, we launched a staff engagement survey with Great Place to Work, a consultancy dedicated to creating more resilient, successful, and sustainable businesses. The survey provided colleagues with an opportunity to share their voice and contribute to matters impacting their work and the working environment at the Fund. Feedback and recommendations from that survey are being taken forward by the Staff Engagement Taskforce.

We are increasingly a diverse work force, reflecting the communities in which we work, that taps into the talents of staff from a variety of backgrounds and experiences. Over the period, we have also continued to develop inclusive recruitment practices to ensure we recruit from a wider pool of candidates.



FINANCIAL PERFORMANCE

The financial results for the year are set out on page [22](#). Income for the year was £1,901,641 (2023 £2,693,126) of which 80% was unrestricted and 20% restricted. Expenditure for the year was £2,272,002 (2023 £2,528,457). The in-year deficit of £370,361 was covered by the accumulated surplus brought forward from previous years.

Total funds carried forward as at 30 June 2024 was £385,995 (2023 £756,356) of which £369,566 are unrestricted and £16,429 restricted. As shown in note 16 the Comic Relief fund is in deficit at the year end. Sufficient post year income will be received to address this deficit.

The Board Designated Operating Reserve is designated as £369,566 at 30 June 2024.

In 2023/24, 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 £363,000 in restricted project funding. These grants are highlighted on page [33](#). 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 ended the financial year with 18 staff, 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, three 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 three 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. Last year, the Global Board introduced a Board Designated Operating Reserve policy, and the UK entity has designated £369,566, a pro-rated share of the global reserve level. Free reserves therefore are nil at the year end.

The trustees are closely monitoring cash flow and revenue strategies to maintain a strong reserve balance.

Looking ahead

FGHR UK's objectives, which flow directly from the Fund's new global strategic direction for the next five years, centre on investing in the power of human rights activism to expand justice, dignity, and fundamental freedoms by:

- Providing comprehensive, trust-based financial support that enables grassroots activists to build movements and challenge oppressive structures and systems
- Advancing the aims of human rights movements whose work is grounded in the experience of communities who have been historically excluded from power
- Increasing FGHR UK's ability to amplify the voices of grantee partners, build the organisation's brand, and raise and distribute the funding required to provide sustainable support to human rights groups around the world

Over the 2024-25 reporting period and the four years that follow, FGHR UK will work to achieve these objectives.

Investments 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 21st March 2025, and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Anish Malhotra', with a large, stylized 'A' at the end.

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 2024 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 2024 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: 24 March 2025

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

AS AT 30 JUNE 2024

Incoming Resources	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	<u>2</u>	1,537,688	363,815	1,901,503	2,693,126
Other income		138	–	138	–
Total income and endowments		1,537,826	363,815	1,901,641	2,693,126
Expenditure on:					
Charitable activities	<u>3</u>	1,429,705	487,466	1,917,171	2,330,704
Raising funds		354,831	–	354,831	197,753
Total expenditure		1,784,536	487,466	2,272,002	2,528,457
Net (Expenditure)/ Income for the year		(246,710)	(123,651)	(370,361)	164,669
Transfer between funds		–	–	–	–
Net movement of funds		(246,710)	(123,651)	(370,361)	164,669
Reconciliation of funds					
Total funds brought forward	<u>16</u>	616,276	140,080	756,356	591,687
Total funds carried forward		369,566	16,429	385,995	756,356

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 2024

	Notes	2024 £	2023 £
Current Assets			
Debtors	9	25,411	96,303
Cash at bank and in hand	10	674,358	690,099
		699,769	786,402
Creditors: Amounts falling due within one year	11	(313,774)	(30,046)
Net Current Assets / (Liabilities)		385,995	756,356
Net Assets / (Liabilities)		385,995	756,356
Unrestricted Funds	16	–	176,276
Designated Funds	16	369,566	440,000
Restricted Funds	16	16,429	140,080
Total Funds / (Deficit)		385,995	756,356

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 21st March 2025 and signed on their behalf by:



Anish Malhotra, Trustee

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2024

	2024 £	2023 £
Net cash flow from operating activities	(15,741)	(5,140)
Net increase / (decrease) in cash and cash equivalents	(15,741)	(5,140)
Cash and cash equivalents at 1 July 2023	690,099	695,239
Cash and cash equivalents at 30 June 2024	674,358	690,099
Cash and cash equivalents consists of:		
Cash at bank and in hand	674,358	690,099
Cash and cash equivalents at 30 June 2024	674,358	690,099
Reconciliation of net income / (expenditure) to net cash flow from operating activities		
	2024 £	2023 £
Net income / (expenditure) for year/period	(370,361)	164,669
(Increase) / decrease in debtors	70,892	(41,427)
Increase / (decrease) in creditors	283,728	(128,382)
Net cash flow from operating activities	(15,741)	(5,140)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

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 (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 tenth 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 April 2025, 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 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Grants and Donations	1,521,850	363,815	1,885,665	2,685,914
Gift Aid	15,838	–	15,838	7,212
	1,537,688	363,815	1,901,503	2,693,126

Income from donations and legacies was £1,901,503 (2023: £2,693,126) of which £363,815 (2023: £1,547,912) was attributable to restricted funds and £1,537,688 (2023: £1,145,214) was attributable to unrestricted funds.

NOTE 3 | ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs of funding activities £	Support costs £	2024 Total £	2023 Total £
Raising awareness of Human Rights issues	411,186	76,596	487,782	602,765
Promoting public support for Human Rights	433,449	82,912	516,361	619,968
Contributing to the Sound administration of Human Rights Law	457,035	86,071	543,106	629,151
Promoting respect for Human Rights among individuals and corporations	299,644	70,278	369,922	478,820
	1,601,314	315,857	1,917,171	2,330,704

£487,466 (2023: £1,540,984) of the above costs were attributable to restricted funds.

£1,429,705 (2023: £987,473) of the above costs were attributable to unrestricted funds.

Included in the above are grant awards totalling £314,389 (2023: £374,312). Further details are included in the Trustee Report.

NOTE 4 | ALLOCATION OF SUPPORT COSTS

	Raising funds £	Raising awareness £	Promoting Public Support £	Sound Admin of Law £	Promoting respect £	2024 Total £	2023 Total £
Governance	4,585	4,448	4,815	4,998	4,081	22,927	8,850
Staff Costs	50,654	49,135	53,187	55,213	45,083	253,272	189,548
Finance	1,486	1,442	1,561	1,620	1,323	7,432	20,350
Human Resources	5,233	5,076	5,494	5,704	4,656	26,163	30,228
Information Technology	2,895	2,808	3,040	3,156	2,576	14,475	5,283
Communications						–	12,042
Premises	8,776	8,513	9,215	9,566	7,811	43,881	44,315
General Office	1,465	1,421	1,538	1,597	1,305	7,326	4,815
Travel, accommodation and subsistence	757	735	795	826	674	3,787	5,114
Other	3,112	3,018	3,267	3,391	2,769	15,557	20,008
Total	78,963	76,596	82,912	86,071	70,278	394,820	340,553

*Basis of support costs allocation is on staff time.

NOTE 5 | GOVERNANCE COSTS

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Auditors remuneration	7,960	–	7,960	4,400
Company secretarial services and legal cost	547	–	547	857
Insurance	499	–	499	417
Support costs	13,626	–	13,626	3,176
Other	295	–	295	–
	22,927	–	22,927	8,850

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 comprise 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 £428,592 (2023: £147,008).

NOTE 7 | STAFF COSTS AND EMOLUMENTS

	Total 2024 £	Total 2023 £
Wages and Salaries	1,193,859	717,792
Social Security Costs	136,144	87,629
Pension – Employers Contribution	78,079	71,369
Other staff costs	55,052	32,901
	1,463,134	909,691

The number of employees during the year is calculated based on the average for the year:

	2024 Number	2023 Number
Chief executive	1	1
Admin and Support	14	12
	15	13

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

	2024 Number	2023 Number
£60,000 – £69,999	3	4
£70,000 – £79,999	5	1
£100,000 – £109,999	–	1
£130,000 – £139,999	1	–
£230,000 – £ 239,999	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 objectives. No tax charges have arisen in the Charity.

NOTE 9 | DEBTORS

	30 June 2024 £	30 June 2023 £
Trade debtors	–	54,988
Prepayments and accrued income	24,635	7,561
Loan from FGHR US	–	33,754
Other debtors	776	–
	25,411	96,303

NOTE 10 | CASH AT BANK AND IN HAND

	30 June 2024 £	30 June 2023 £
Cash at bank and in hand	674,358	690,099
	674,358	690,099

NOTE 11: CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30 June 2024 £	30 June 2023 £
Grants Payable	19,550	–
Trade Creditors	6,190	2,904
Accruals and deferred income	9,411	8,000
Other creditors including taxation and social security	13,401	869
Provision for leave pay	19,433	18,273
Loan from FGHR US	245,789	–
	313,774	30,046

NOTE 12 | ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current Year	Unrestricted funds	Designated funds	Restricted funds	Total
Fund balances at 30 June 2024 are represented by:	£	£	£	£
Current assets	313,569	369,566	16,634	699,769
Creditors: amounts falling due within one year	(313,569)	–	(205)	(313,774)
	–	369,566	16,429	385,995

Prior 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

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. All trustees of the UK company are trustees of the US entity. Grant income of £1,443,595 was received during the year from Fund for Global Human Rights US for grant distribution and/or program implementation (2023: £1,023,164). An amount of £245,789 is owed at year end to the Fund for Global Human Rights US (2023: £33,754 was owed to the UK Entity).

The following Trustees made donations during the year to Fund for Global Human Rights UK: Kalvinder Dhillon – £7,500, Josephine Andrews - £40 (2023: Kalvinder Dhillon – £5,000, Josephine Andrews - £240, Nicholas Vetch £20,000)

The following Employees made donations during the year to Fund for Global Human Rights UK: Gabriela Bucher - £2,376 (2023: nil)

NOTE 16 | STATEMENT OF FUNDS

	At 1 July 2023 £	Income £	Expenditure £	Transfer £	At 30 June 2024 £
Current year:					
Unrestricted Funds					
General fund	176,276	1,537,826	(1,784,536)	70,434	–
Designated	440,000	–	–	(70,434)	369,566
Total Unrestricted Funds	616,276	1,537,826	(1,784,536)	–	369,566
Restricted Funds					
Alan and Babette Saisbury Charitable Funds	–	10,000	(10,000)	–	–
Choose Love	–	33,260	(33,260)	–	–
Comic Relief	1,761	47,500	(55,642)	–	(6,381)
Hassan Elmasry and Rasha Mansouri	102,465	201,216	(280,871)	–	22,810
People's Postcode Lottery (UK) - inc Postcode Justice Trust	35,854	–	(35,854)	–	–
Porticus Stiftung Auxilium	–	67,380	(67,380)	–	–
Stanley Thomas Johnson Foundation	–	4,459	(4,459)	–	–
Total Restricted Funds	140,080	363,815	(487,466)	–	16,429
Total Funds	756,356	1,901,641	(2,272,002)	–	385,995





Restricted Support	Purpose of restricted funds
Alan and Babette Saisbury Charitable Funds	To support Indigenous groups in Guatemala who use strategic litigation, community organising, and advocacy to protect the rights of Indigenous peoples to their land and resources.
Choose Love	To support emergency responses and people affected by the Morocco earthquake.
Comic Relief	To support our People on the Move Programme and strengthen the migrants' rights movement in the Euro-Mediterranean region
Hassan Elmasry and Rasha Mansouri	To support programmatic activity in the Middle East and North Africa region.
People's Postcode Lottery	To support programmatic activity in the Middle East and North Africa, Southeast Asia, African Great Lakes regions and our People on the Move Programme
Porticus Stiftung Auxilium	To fund a power experiments and mapping project
Stanley Thomas Johnson Foundation	To support Rehabilitation & Access to Education for Children affected by conflict in the Democratic Republic of Congo
Designated	Purpose of restricted funds
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 £	Transfer £	At 30 June 2023 £
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	–	–	–	–	–
Comic Relief FY20-23	57,932	–	(368,448)	–	1,761
Regan Ralph	202	–	–	(202)	–
Hassan Elmasry	75,220	725,635	(698,390)	–	–
People's Postcode Lottery (UK)– inc Postcode Justice Trust	–	500,000	(464,146)	–	35,854
Total Restricted Funds	–	1,547,912	(1,540,984)	(427)	140,080
Total Funds	591,687	2,693,126	(2,528,457)	–	756,356



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