

# HUMAN RIGHTS WATCH CHARITABLE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

Charity number: 1100101

# HUMAN RIGHTS WATCH CHARITABLE TRUST

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# HUMAN RIGHTS WATCH CHARITABLE TRUST

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2021

### **Trustees**

Linda Lakhdhir  
Beth Blood  
Jemima Stratford  
William Dufton

### **Charity registered number**

1100101

### **Registered office**

First Floor, Audrey House  
16-20 Ely Place  
London  
EC1N 6SN

### **Charity Secretary**

Angela Sharma

### **Chair**

Linda Lakhdhir

### **Auditors**

Haysmacintyre LLP  
Chartered Accountants & Registered Auditors  
10 Queen Street Place  
London  
EC4R 1AG

### **Bankers**

The Cooperative Bank  
1 Islington High Street  
London  
N1 9TR

### **Solicitors**

Farrer & Co  
66 Lincoln Inn Fields  
London WC2A 3LH

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

The Trustees submit their annual report and the audited financial statements of Human Rights Watch Charitable Trust (the Charity) for the year ended 30 June 2021. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document, Charities Act 2011 and the provisions of the Statement of Recommended Practice (FRS 102) "Accounting and Reporting by Charities" (Second Edition, effective 1 January 2019).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### ***Constitution***

The Charity is constituted under a Trust deed dated 26 September 2000 as amended by a Deed of Variation on 14 October 2003 and is a registered Charity number 1100101.

#### ***Method of appointment or election of Trustees***

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### ***Policies adopted for the induction and training of Trustees***

Some of the Trustees are affiliate members of other well-known charities and are exposed to similar training programmes available. Trustees are encouraged to participate in training and seminars available.

#### ***Organisational structure and decision making***

The Trustees provide the strategic direction and monitoring of the Charity's activities, oversee governance and ensure the Charity meets its aims and objectives. The administration of the Charity is carried out within the London office of Human Rights Watch. The Charity does not generally employ any staff however, during this financial year ending 30 June 2021, the Trustees agreed to allocate a portion of the costs of the work undertaken by the London office accountant to the Trust, amounting to approximately 10% of the accountant's payroll remuneration. The Trustees delegate the day to day management to the secretary and to the accountant.

#### ***Related party relationships***

The Charity is connected to Human Rights Watch Inc. (HRW; Human Rights Watch), a US based international human rights nongovernmental organization established in 1978, by virtue of the fact that Linda Lakhdhir, a Trustee of the Charity, is an unpaid employee of HRW; from time to time Jemima Stratford, who is also a Trustee, provides pro bono legal advice for Human Rights Watch, and Beth Blood made donations to the Charity. The UK Charitable Trust is fully independent from HRW therefore its annual results are not consolidated with HRW.

The Charity is provided with administrative and facilities support and staffing by Human Rights Watch London and New York offices and a percentage of the management fees are charged to the Charity. Human Rights Watch holds fundraising events in the UK, which raises funds for the Charity.

#### ***Fundraising Statement***

The Charity does not solicit funds via phone, email, direct mail or by using third party commercial fundraisers and does not fundraise via a general call for support other than providing donors with the ability to donate electronically via the Human Rights Watch website. Funds are instead raised via fundraising events which are by invitation only. The Charity is committed to being accountable and responsible and if its fundraising approach changes in the future, the Charity will register with the UK fundraising regulator. The Charity did not receive any complaints about fundraising activity during 2020-2021 or in the previous years.

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

### ***Risk management***

The potential risks faced by the Charity include governance, financial and external risks. The key governance risks include negligent action by the board, inappropriate use of restricted donations, inaccurate or insufficient financial information, and inappropriate handling of donor data. The key financial risks include the possibility of a significant reduction in donations from the public or from foundations and the possibility of falling short of funds to support projects to which the Charity is already committed. The key external risks include reputational damage to HRW, Inc., the Charity's primary grantee, market instability impacting sources of funding, and unforeseen changes in government policies affecting the Charity.

The Trustees have reviewed these risks and put in place mitigation strategies, which include maintaining a reserve of £100,000, limiting grants to those that can be financed by unrestricted funds already in hand, careful review and monitoring of the Charity's financial accounts, ensuring the restricted funds are clearly marked as such in all financial statements, and regularly reviewing potential conflicts of interest and other critical issues of board governance.

The continued disruptions caused by the Covid-19 pandemic pose additional risks to the Charity. The primary risk is the reduction in donations due to the impact of the pandemic on the economy – an impact that is likely to extend into the next financial year. To mitigate this risk, the Charity will continue to engage with donors, including virtually, and develop new avenues of virtual and digital fundraising.

Other risks posed by the pandemic include the possibility that a grantee will be unable to carry out the proposed course of work, and the risk that one or more key personnel fall victim to the disease. To attempt to mitigate these risks, the Charity will engage with grantees to see if grants should be reallocated and follow government guidelines with regard to public health and safety.

## **OBJECTIVES AND ACTIVITIES**

### ***Policies and objectives***

The promotion of domestic human rights including the elimination of the infringement of those rights and the promotion of effective remedies following any breach, for the benefit of the public by:

- (a) advancing education in human rights by teaching, producing materials or by conducting or commissioning research (and publishing the results of such research);
- (b) raising public awareness and cultivating a sentiment in favour of human rights by the use of publications, lectures, human rights awards, the media, public advocacy etc.;
- (c) promoting the sound administration of domestic human rights law by conducting or commissioning research in domestic human rights and publishing the same to the public;
- (d) promoting the enforcement of domestic human rights law.

The promotion of international human rights for the benefit of the public by:

- (a) advancing education in human rights by teaching, producing materials or by conducting or commissioning research (and publishing the results of such research);
- (b) raising public awareness and cultivating a sentiment in favour of human rights by the use of publications, lectures, human rights awards, the media, public advocacy and other means of communication provided that this does not extend to promoting directly a change in the law or government policy or the administrative decisions of government authorities.

### ***Strategies for achieving objectives***

In order to achieve its objectives, the Charity intends to:

- Make grants to organisations whose activities complement the Charity's objectives;
- Sponsor and undertake research, seminars and conferences on human rights;
- Provide advocacy, advice and information to the general public on human rights issues.

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

### ***Public Benefit Statement***

The Trustees confirm that they have complied with section 17 of the Charities Act 2011 with regards to the Charity Commissions' guidance on public benefit. The Trust's charitable purpose works towards the promotion and advancement of human rights as outlined in its objectives. Through a mixture of fundraising, research, public and educational events along with support from local and international media, the Trust continues to promote public awareness in the UK and internationally.

### **ACHIEVEMENTS AND PERFORMANCE**

#### ***Review of activities***

This fiscal year, the Trust was awarded a grant of £800,000 from the People's Postcode Lottery - £600,000 of this represented the third tranche of a four-year grant and an additional £200,000 in funding which was secured upon further application. The entire grant was restricted to defending vulnerable groups in Africa, including in Sudan, South Sudan and Burundi, prioritising research issues with broad public resonance in Europe, and engaging the UK public, through communications, outreach and the Human Rights Watch Film Festival in London.

Under the terms of the consultancy agreement entered into by the Charity and HRW, Inc. in 2018, HRW, Inc assisted the Charity in carrying out its charitable activities under the terms of the grant. In this section we explain the work that was done by HRW, Inc. using the grant, and the references to 'we' should be understood in that way. A portion of the grant helped the Charity and HRW, Inc. remain an effective leader in defending the rights of people in Sudan, South Sudan and Burundi—some of the most conflict-ridden countries in the world. Human Rights Watch researched and advocated for solutions on a wide range of human rights challenges linked to the Covid-19 pandemic. We reported on the importance of providing healthcare and access to clean water for vulnerable and at-risk communities in South Sudan, how the poor and people living in crowded displacement camps are at heightened risk and how accurate, evidence-based information can help save lives in Burundi.

We highlighted the needs of the most vulnerable populations in South Sudan, including displaced people and detainees, as part of the government's response to Covid-19. We shed light on humanitarian relief efforts in the country, urging the government to help ensure aid groups have unrestricted access to populations in need. We also urged authorities to combat the spread of the Covid-19 in crowded and unsanitary jails, by releasing pre-trial detainees and prisoners who have served most of their terms under poor prison conditions.

Our reporting on the forced and abusive collection of financial and in-kind contributions to the elections triggered a much-needed debate within the humanitarian community. We continue to have roundtable discussions and individual calls with UN agencies and global NGOs to discuss their role in monitoring and responding to abuses, including the diversion of aid and barriers to accessing markets, healthcare and education.

Burundian refugees in Tanzania face serious threats to their lives and freedom. We urged the governments of Burundi and Tanzania to end forced returns of refugees and asylum seekers and prioritise their safety and rights. Along with partners, we were able to obtain legal representation for some refugees jailed after their forced return.

With partners, we called for the release of four Burundian journalists who work for the country's last remaining independent newspaper, *Iwacu*. Their conviction in a flawed trial was a clear example of the misuse of the justice system to stifle freedom of expression in the months before Burundi's 2020 elections. Thanks in part to our efforts with partners, the four journalists were pardoned and released in late December.

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

A portion of the grant from the Peoples Postcode Lottery enabled Human Rights Watch to prioritise research issues with broad public resonance in the UK and Europe. We released a report exposing how the automation of social protection programs in the **UK** interferes with the right to social security and related rights, such as the right to food and an adequate standard of living. Our key finding, that a flawed algorithm at the heart of the Universal Credit benefits system miscalculates some people's payments, struck a nerve with the UK public and media. Our work was covered by The Telegraph, the Sun, the Express, the Independent, the i Newspaper, the Big Issue, Huffington Post, New Statesman, the Next Web, the London Economic, Disability Rights UK, Computer Weekly and Each Other UK.

Our partnership work on the right to food helped raise public awareness of the government's duty to ensure families have enough to eat, including during school holidays, and encouraged MPs in parliament and local authorities in Liverpool and Manchester to urge the government to create a right to food. We worked closely with MP Ian Byrne to hone his argument in parliamentary debates.

At the outset of both these projects, we were cautious about the possibility of **wider public engagement** given the often toxic nature of the debate around human rights in the UK media and politics. Our focus group research has suggested that work on economic and social rights issues resonates more strongly with people than civil and political rights work. This hypothesis was borne out: our work on food poverty and social security—and the work of our many partners—led to coverage from a broad spectrum of media outlets, including those that rarely cover human rights in a positive way, and engaged new and unexpected audiences on human rights.

Throughout **Europe**, we are deepening our focus on policies that harm the rights of vulnerable and marginalised people and on concerns such as education, food and healthcare—which resonate with a broad public.

Building upon work on the right to food in the UK, we launched new research in **Germany, Spain and Italy** on the right to an adequate standard of living—which encompasses the rights to food, water, clothing, sanitation, health, housing and social security. This work is particularly relevant in light of Covid-19, as many people have lost their jobs and are increasingly dependent on food aid and efforts to restore the economy and people's livelihoods in its wake.

In **France**, we reported on ethnic profiling by the police, with a particular focus on its impact on children.

In **Hungary**, we released a report on hospital-acquired infections (HAI), linking them to the government's Covid-19 response, garnering coverage in the Hungarian media on an issue that affects many Hungarians. We advocated with authorities and medical staff to recommend concrete steps they can take to reduce death rates from HAI.

The remainder of the grant from the People's Postcode Lottery was directed towards engaging the UK public, through communications, outreach and the Human Rights Watch Film Festival in London. Through the festival, we bear witness to human rights violations and create a forum for courageous individuals on both sides of the lens to show audiences that personal commitment can make a difference. The festival brings human rights abuses to life through storytelling in a way that challenges each individual to empathise and demand justice for all.

The Human Rights Watch London Film Festival was held from 18-26 March 2021. Due to Covid-19 and visitor restrictions in London cinemas, we moved the full Festival online. This year, we showcased 13 powerful films covering a range of topics and regions, bringing to life some of the most complex human rights issues. Through the post-screening Q&As with filmmakers and Human Rights Watch experts, we invited our audience to reflect on and engage with the reality of human rights conditions around the world.

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

In addition, over the past year, the Trustees awarded an additional £951,000 in grants to HRW, Inc. for work on the promotion and protection of human rights in Egypt and China, defending the rights of LGBT people worldwide, protecting civilians in conflict and crisis situations and for international justice. The following sections describe the work HRW, Inc. has carried out with the help of those grants:

### **Protecting Human Rights in Egypt – £96,000**

In Egypt, President Abdel Fattah al-Sisi has led fierce repression of Egyptian civil society, including waves of arrests targeting protesters, dissenters, and human rights advocates, and repressive laws targeting freedom of speech, peaceful assembly, and other basic rights.

Authorities have taken extreme measures to stamp out any opposition. They have silenced political opponents, peaceful activists, journalists, artists, and recently, critical voices among the medical profession speaking out about the government response to Covid-19. However, Egyptian society, including activists and ordinary citizens alike, is resisting such fierce repression.

In response to the government's unprecedented repression of civil society, HRW, Inc. built a special page on its main website, "Egypt Crackdown on Civil Society." This go-to resource gathers its previous publications documenting abuses against civil society organizations in one place. HRW, Inc. launched the page with a social media campaign and continues to update it with new developments that can be shared by social media influencers, and accessed by the media, policy makers, and the public to ensure sustained attention and build momentum for action.

One issue HRW is focusing on is attacks against civil society organizations, including targeted attacks to disrupt their financing. Since 2015, authorities have frozen assets of many leading human rights defenders and groups and banned more than 30 of the movement's leaders from leaving the country. In response to sustained advocacy efforts by Human Rights Watch and many other organizations, a court recently acquitted more than 40 staffers from five international organizations who were originally sentenced to prison in absentia. International and regional pressure has also pushed the government to remove prison time as a possible penalty for violating the laws on foreign financing of nongovernmental organizations, release a new labour union law, and organize the first union elections in 16 years.

### **Protecting Human Rights in China - £100,000**

In China, authorities have censored the internet, restricted the free flow of information, and banned any form of political activism and criticism. They repress Uyghurs and Tibetans, imprison human rights defenders, and are in the process of destroying civil society and democracy in Hong Kong. Beijing is making substantial foreign investments and exporting a culture of surveillance, censorship, and control. The government initially covered up the Covid-19 outbreak and later hindered international efforts to investigate the virus's origin.

While rights abuses mount, our meticulous research is crucial to sounding the alarm on these violations and engaging governments and international bodies in the fight to right these wrongs. Ongoing efforts have driven progress and several key accomplishments over the past year:

- We successfully advocated with the United Nations to stand up for human rights and withdraw from an agreement with a Chinese tech company known for its complicity in Chinese government abuses, including violations of user privacy.
- We helped to move 39 countries at the UN Human Rights Council to oppose China's new National Security Law in Hong Kong, its serious violations in Xinjiang, and a slew of other human rights abuses.



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Our work on mass surveillance is now reflected in Australian, European, and other legislation and larger discussions about the implications of technology on human rights. Our essay about digital authoritarianism versus digital capitalism—arguing that democracies should adopt strong privacy rights as one way to mitigate repressive regimes' use of technology—has been widely cited. This work has also prominently featured in the media, and in high-level political and academic discussions about Xinjiang and accountability. Our information and opinions on this topic have been sought privately by dozens of international companies, ranging from global banks to components manufacturers, and publicly by members of the US Congress, the European Parliament, the German Parliament, and others.

We are urging the UN and international governments to exert diplomatic or economic pressure on the Chinese government and protest the abuses we have documented. Our ongoing advocacy—in pursuit of an independent international investigation that could lead to accountability proceedings for Chinese government officials' crimes against humanity in Xinjiang—took another step forward in March 2021, when Canada led on a joint statement at UN Human Rights Council (HRC). In October 2019, 23 governments blasted China over its abuses in Xinjiang at the UN General Assembly. A year later, the number of governments speaking out against these abuses has grown to 40. Our advocacy has been critical to building this support and in urging the UN High Commissioner for Human Rights to engage with this issue. In October 2020 we saw another manifestation of this mounting criticism when the Chinese government was re-elected to the United Nations Human Rights Council with only 139 votes—a decrease of 41 votes from its previous tally. Clearly, despite the political and economic risks of reprimanding China, countries are withdrawing their support to stand up for, and to defend, human rights.

Our advocacy has also focused on a diplomatic boycott of the Beijing 2022 Olympic Games. This work will involve efforts to push top sponsors to disclose their human rights due diligence strategies or explain why they have not been undertaken. We are also asking sponsors to brief athletes and the media about human rights concerns broadly across China and as they pertain to the Games, as the Games get closer.

### **Defending the Rights of Lesbian, Gay, Bisexual, and Transgender (LGBT) People Worldwide - £100,000**

The LGBT Rights Program is addressing the urgent challenges facing LGBT communities embroiled in the COVID-19 pandemic. While struggles with stigma, discrimination, and violence are not exclusively experienced by LGBT people, they may be disproportionately impacted in specific ways. As the crisis unfolds and develops, we continue to document the structural barriers that LGBT people routinely face in emergency situations: healthcare and housing discrimination; the collapse of informal economies; and sexual and gender-based violence in humanitarian contexts. We also expose and condemn governments and institutions who scapegoat LGBT people for the crisis. Some religious leaders have already done so, including in Iraq, Ghana, and the United States. Above all, we remain committed to our mission and advocate for a global emergency response that is inclusive and protective of everyone regardless of sexual orientation or gender identity.

### ***Defending the Rights of LGBT Youth in Vietnam***

LGBT youth in Vietnam face stigma and discrimination at home and at school due to myths such as the false belief that same-sex attraction is a diagnosable, treatable, and curable mental health condition. Our 65-page report, “‘My Teacher Said I Had a Disease’: Barriers to the Right to Education for LGBT Youth in Vietnam,” documents instances of verbal harassment and bullying, which in some cases led to physical violence. It also shows that teachers are often untrained and ill-equipped to handle cases of anti-LGBT discrimination—and that their lessons frequently uphold the myth that same-sex attraction is a disease.

We based our report on in-depth interviews with 52 LGBT youth as well as teachers and other school staff in Vietnam. We also analysed existing government policy and planning documents and pledges the Vietnamese government has made to improve the situation of LGBT people. While Vietnam has several laws prohibiting discrimination and upholding the right to education for all children, its current national curriculum and sex education policy fall short of international standards and do not include mandatory

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

discussions of sexual orientation and gender identity. Our research found that the pervasive belief that homosexuality is a “mental illness” undergirds multiple human rights abuses, including bullying in schools.

### ***Exposing Systemic Violence Against Transgender Women in Lebanon***

In Lebanon, transgender women face discrimination in accessing basic services, including employment, healthcare, and housing, as well as violence from security forces and ordinary citizens. Our 119-page report, “Don’t Punish Me for Who I Am’: Systemic Discrimination Against Transgender Women in Lebanon,” captures how exclusion of trans people is exacerbated by a lack of resources tailored for their needs and by the difficulties they face in obtaining identification documents that reflect their gender identity and expression. Discrimination is often worse for trans refugees, who are already marginalized.

The report received international attention as the first comprehensive account of transgender women’s lives in Lebanon. We have leveraged it in advocacy meetings locally and internationally and it has been used by local organizations and trans activists to secure funding for trans-led initiatives. We are now engaging the Lebanese government to introduce and implement legislation protecting against discrimination on the grounds of sexual orientation and gender identity, including a reformed labor law protecting against employment discrimination. We are also urging authorities to halt the arrests and detention of transgender women on the basis of their gender identity. And we are using the report to push the Ministry of Justice to establish a simple legal gender recognition process based on the model of self-declaration.

### ***Exposing Tanzania’s Crackdown on LGBT People***

Government health policies in Tanzania systematically deny adequate services to LGBT people and others who are particularly vulnerable to HIV, jeopardizing public health. To make matters worse, in the past four years Tanzanian authorities have increasingly cracked down on LGBT people and the community-based organizations that serve them. In the past year, we documented the challenges facing LGBT people in Tanzania—specifically the obstacles to accessing health services and information. This research culminated

in our report, “If We Don’t Get Services We Will Die’: Tanzania’s Anti-LGBT Crackdown and the Right to Health.”

Our 112-page report documents how, since 2016, The Health Ministry in mainland Tanzania has prohibited community-based organizations from conducting outreach on HIV prevention to men who have sex with men and other key populations vulnerable to HIV. The Ministry also closed drop-in centers that provided HIV testing and other targeted and inclusive services, and banned the distribution of lubricant, essential for effective condom use for HIV prevention among key populations and much of the wider public.

Since its release in February, the report has been covered in five languages across 27 countries. It was also picked up by Tanzanian social media influencers, which generated conversation in Kiswahili. We spoke with a senior officer in the Tanzanian president’s office who said he would take our recommendations to his superiors. In addition to direct advocacy with the government, we are engaging with the office of the U.S. President’s Emergency Plan for AIDS Relief—a key donor to Tanzania’s health system—to support two of our advocacy recommendations: namely a ban on forced anal examinations and restoration of inclusive health services.

### **Protecting Civilians in Conflict and Crisis - £100,000**

The Conflict and Crisis Division (CCD) at Human Rights Watch is a team of highly specialised, rapid-response researchers who deploy on short notice to report on human rights and humanitarian law abuses in crisis and conflict situations. In addition to leading its own research, CCD provides critical surge capacity to Human Rights Watch’s regional divisions, which typically have one or less researchers per

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country. We document and expose violations of rights and the laws of war during armed conflicts, humanitarian disasters, and severe social or political unrest—where some of the most acute and pervasive human rights abuses occur. Our researchers conduct meticulous investigations and analysis to cut through the fog of war, and increasingly employ game-changing remote technologies to secure evidence in places that are often dangerous or difficult to access. Using all of the facts we collect, we sound the international alarms and use our principled voice to press for accountability and build pressure for change at the highest levels of power.

### ***Recent Impact***

This combination of human- and tech-based resources provides a powerful and flexible investigative toolbox for responding nimbly to a diverse range of scenarios around the world. Human Rights Watch has used this methodology to positive effect, including in the following examples:

- In response to our years of research, reporting and advocacy, including our #FreeTheKids campaign, the government of **Greece** ended its practice of detaining lone migrant children in prison cells and released all kids from custody.
- Since 2019, we repeatedly sounded the alarm about the plight of civilians in **Idlib** governorate in **Syria**, where Syrian and Russian forces have attacked hospitals, schools, and other civilian institutions. Human Rights Watch's years of work on Syria—including recent advocacy at the highest levels in **Berlin**, **Paris**, and **Ankara**—helped bring about a ceasefire in March 2020 that has largely held to today.
- On June 22, the UN Human Rights Council authorized a fact-finding mission to collect evidence of atrocities committed by all parties in the Libyan armed conflict—a move that we called for with our partners, using our research.
- In October, the government of **Italy** adopted a decree reversing some of its worst migration policies, following intense pressure from Human Rights Watch and our partners. The move allows for residency permits on humanitarian grounds, and the chance for longer-term residency based on employment.
- In response to mounting pressure that we helped build, Frontex created an evaluation committee to address sea surveillance and allegations of misconduct or rights infringements—including its role in enabling pushbacks of asylum seekers by **Turkey** and inhumane detention of migrants in **Greece**.
- In **New York City**, we documented how police planned an assault and mass arrests of peaceful protesters in the South Bronx on June 4, 2020. Protesters and legal observers were “kettled” (surrounded) with no avenue for escape, shortly before the curfew. Police then applied excessive force through the use of batons, pepper spray, and other violence, and held people in crowded conditions with no protection from Covid-19. To conduct this research, we partnered with a visual investigations firm to produce a video based on 3-D modeling, interviews, and footage from the protest. Following our report, the New York City Mayor promised accountability, acknowledging that the police department (NYPD) was wrong to arrest legal observers and ultimately that “kettling is not an acceptable practice.” Our report is also cited in a lawsuit against the NYPD and mayor.
- Following the August 9, 2020, presidential election in **Belarus**, we exposed how Belarusian security forces arbitrarily detained thousands of people and systematically subjected hundreds to torture and other ill treatment. In mid-September, we urged the members of the Organization for Security and Co-operation in Europe to trigger a so-called “Moscow Mechanism” for an independent investigation. Days following our advocacy, OSCE members followed through.

### **International Justice - £555,000**

We celebrated progress last year toward achieving accountability for serious crimes that domestic courts in Syria, Liberia, and Palestine had been unable to prosecute.

- Our work with survivors, refugees, activists, and others helped build momentum for investigations and prosecutions of alleged perpetrators of grave crimes in Syria. The first trial involving state-

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

sponsored torture in Syria opened last April in Koblenz, Germany, and early this year, the court sentenced one suspect to four-and-a-half years in prison. The conviction marks the first time a court outside Syria has ruled on torture sponsored by the regime of Syrian President Bashar Assad. The trial of a second suspect is expected to last until late this year. We hope the trials will set a precedent for other cases in which paths to justice are blocked in the country where an egregious crime was committed—and we hope that our commentary and social media, as well as a podcast planned for launch when the second trial concludes, will contribute to that outcome.

- The trial of Alieu Kosiah, accused of murder and rape during Liberia's first civil war (from 1993 to 1995), opened in December in Switzerland. Our research and discussions with lawyers, policymakers, parliamentarians, and journalists likely influenced the decision to move forward with the case. We will leverage it to promote more efforts in Switzerland and to urge Liberian authorities to move forward with accountability at home.
- The judges of the International Criminal Court (ICC) confirmed, early this year, that the ICC Office of the Prosecutor has authority to open an investigation into crimes committed in Palestine, and the prosecutor announced that she will do so. Our team had worked on justice for such crimes for years. We will keep working to ensure that ICC states parties back the court, as it faces attacks by those who oppose the investigation.

### Fundraising Activities

We have worked collaboratively with Human Rights Watch, Inc. to raise funds for the Trust. For the 12 months ending 30 June 2021, Human Rights Watch, Inc. put on the following events of which Human Rights Watch Charitable Trust has been a direct beneficiary:

- |   |                                   |                                  |
|---|-----------------------------------|----------------------------------|
| - | <b>March 2021</b>                 | <b>London Film Festival 2021</b> |
| - | <b>August 2020- December 2020</b> | <b>London Virtual Book Club</b>  |

Due to the Covid-19 pandemic and restrictions on gatherings, the regular Voices for Justice Annual Dinner was postponed to May 2022.

### FINANCIAL REVIEW

#### *Investment policy and performance*

The Trust Deed gives the Trustees the absolute discretion to invest monies in investments or property of any nature including any rights and privileges and in any part of the world, whether involving liabilities or producing income or not. At present all charitable funds are held in interest earning bank accounts earning a market rate of interest, as the Trustees believe this to be appropriate way for the Charity to hold these funds.

#### *Overview*

The Charity's income was £1,979,633 in the year ending 30 June 2021 compared to £1,572,112 in the previous year. This increase can be explained by the new donations received during FY21.

The total expenditure for the year was £2,446,610 compared to £2,461,009 for the previous year. The distribution to HRW Inc. was constant compared to last year.

As of 30 June 2021, The trust owes £140K to Human Rights Watch, Inc.

This balance is made of all the donations collected by HRW Inc. and due to the Trust, as well as the FY21 grants that the Trust decided to transfer to HRW Inc. (2020 balance owed to the Trust: £607,465).

The fund balance carried forward as of 30 June 2021 was £500,621 (2020: £967,599) consisting of £100,621 (2020: £459,150) of unrestricted general funds and £400,000 (2020: £508,449) of restricted funds. The full Statement of Financial Activities is set out on page 15 of these accounts.

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

### ***Reserves policy***

The Trustees monitor the level of reserves to ensure that there are sufficient resources available to satisfactorily carry out the planned activities of Human Rights Watch Charitable Trust and to fulfil all contractual, statutory and legal obligations. As the Charity does not employ any staff at present, general reserves are reviewed periodically. The reserves policy remained at £100,000, which represent one year of operating expenses. At present, unrestricted funds amount to £100,621, these will be spent in the next year on planned activities. There are adequate funds to ensure that the Charity is able to meet all current and known future liabilities. The Trustees are satisfied that there are sufficient resources available to meet future planned expenditures and to allow for grants to be made in the coming financial year in accordance with the Charity's grant making policy, and in support of its charitable objects. From a going concern point of view, the Trustees took into consideration the risks of disruption and lower income due to Covid-19.

### ***Key management personnel remuneration***

The Trustees of the Charity and volunteers from Human Rights Watch Inc., are the main management personnel for the UK Charitable Trust. The Trustees exercise their discretion and make decisions in accordance with the Charity's charitable purposes and the volunteers are responsible for the administrative operations of the Charity. All Trustees as well as the volunteers offer their time freely, subject to the caveat below, and no Trustee has received remuneration for the financial year ended 30 June 2021. As stated above, during this financial year ending 30 June 2021, the Trustees agreed to allocate a portion of the costs of the work undertaken by the London office accountant to the Trust, amounting to approximately 10% of the accountant's payroll remuneration.

### **FUTURE DEVELOPMENTS**

We will continue to work collaboratively with Human Rights Watch, Inc. in order to raise funds through individuals, trusts & foundations, events and in partnership with the Human Rights Watch London Committee. Most importantly, we will continue making grants so that Human Rights Watch Charitable Trust can go on achieving progress towards the advancement of human rights.

### **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources 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 estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

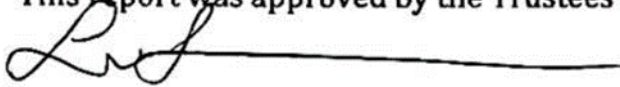
accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as we are aware:

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

### APPROVAL

This report was approved by the Trustees on the 7/22/21 and signed on its behalf, by:

A handwritten signature in black ink, appearing to be 'Lud', followed by a long horizontal line extending to the right.

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## **Independent auditor's report to the Trustees of Human Rights Watch Charitable Trust**

### **Opinion**

We have audited the financial statements of Human Rights Watch Charitable Trust for the year ended 30 June 2021 which comprise the Statement of Financial Activities, Balance Sheet, 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

### **In our opinion, the financial statements:**

- give a true and fair view of the state of the charity's affairs as at 30 June 2021 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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 Trustees' Report. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## **Responsibilities of Trustees for the financial statements**

As explained more fully in the Trustees' responsibilities statement [set out on page 11], the Trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

## **Auditor's 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to charity law applicable in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and consider other factors such as income tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the improper recognition of revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Use of our report**

This report is made solely to the charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees as a body for our audit work, for this report, or for the opinions we have formed.



Haysmacintyre LLP  
Statutory Auditors

10 Queen Street Place  
London  
EC4R 1AG

Date: 13 December 2021

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006



# HUMAN RIGHTS WATCH CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME FROM:</b>					
Donations and legacies	2	1,373,856	609,322	1,983,178	1,571,241
Investment	3	0	205	205	871
<b>Total Income</b>		<b>1,373,856</b>	<b>609,527</b>	<b>1,983,383</b>	<b>1,572,112</b>
<b>EXPENDITURE ON:</b>					
Charitable activities: Promotion of human rights	4	0	17,054	17,054	20,509
Operating costs					
Grant payable	4	1,482,306	951,000	2,433,306	2,440,500
<b>Total expenditure</b>		<b>1,482,306</b>	<b>968,054</b>	<b>2,450,360</b>	<b>2,461,009</b>
<b>Net (expenditure)/Income &amp; net movement in funds</b>		<b>(108,450)</b>	<b>(358,527)</b>	<b>(466,977)</b>	<b>(888,897)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		508,450	459,148	967,598	1,856,496
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>400,000</b>	<b>100,621</b>	<b>500,621</b>	<b>967,599</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All amounts derive from continuing activities. There are no other gains or losses other than those shown above.


The notes on pages 18-25 form part of these financial statements.

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## BALANCE SHEET AS AT 30 JUNE 2021

		2021		2020	
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	7	201,844		625,584	
Cash at hand and in bank		446,099		350,765	
		<b>647,943</b>		<b>976,349</b>	
CREDITORS: amounts falling due within one year	8	(147,322)		(8,750)	
<b>NET CURRENT ASSETS</b>			<b>500,621</b>		<b>967,599</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>500,621</b>		<b>967,599</b>
<b>CHARITY FUNDS</b>					
Restricted funds	9		400,000		508,449
Unrestricted funds	9		100,621		459,150
			<b>500,621</b>		<b>967,599</b>

The financial statements were approved and authorised by the Trustees on 07/12/2021 and signed on their behalf, by:

  
 .....  
 Trustee

The notes on pages 18-25 form part of these financial statements.

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## STATEMENT OF CASH FLOWS

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

	2021	2020
Net (expenditure) / Income	(466,978)	(888,897)
Investment income	(205)	(871)
Decrease / (Increase) in debtors	423,740	110,665
Increase / (Decrease) in creditors	138,572	900
<b>Net cash (used in) / provided by operating activities</b>	<b>95,129</b>	<b>(778,202)</b>

### Analysis of cash and cash equivalents

	2021	2020
Cash in hand	446,099	350,765

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

	2021	2020
Net (expenditure) / Income	(466,978)	(888,897)
Investment income	(205)	(871)
Decrease / (Increase) in debtors	423,740	110,665
Increase / (Decrease) in creditors	138,572	900
<b>Net cash (used in) / provided by operating activities</b>	<b>95,129</b>	<b>(778,202)</b>

### Analysis of cash and cash equivalents

	2021	2020
Cash in hand	446,099	350,765

### Analysis of changes in net cash

	Balance at 1 July 2020	Cash Flows	Balance at 30 June 2021
Cash in hand	350,765	95,335	446,099
<b>Total</b>	<b>350,765</b>	<b>95,335</b>	<b>446,099</b>

The notes on pages 18-25 form part of these financial statements.

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 1. ACCOUNTING POLICIES

#### ***Basis of preparation of financial statements and assessment of going concern***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Second Edition, effective 1 January 2019) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Human Rights Watch Charitable Trust constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to the accounts.

For the financial year ended June 30<sup>th</sup>, 2021, the Trustees agree that there are no material uncertainties about the Human Rights Watch Charitable Trust's ability to pursue is going concern status as most of the Trust expenditures are grants, which are at the discretion of the Trustees. The Trustees consider that there are no significant areas of adjustment and key assumptions that may affect items in the accounts this current year or the next reporting period.

From a going concern point of view, the Trustees took into consideration the risks of disruption and lower income due to Covid-19 by ensuring the reserves requirement was met, each time the Trust has granted funds to HRW Inc.

Regardless of the pandemic, the Trustees do not believe there are any material uncertainties surrounding the going concern status of the Charity, for a period of at least one year from the date of approving the financial statements.

#### ***General information***

The Charity is a Charity registered in England and Wales (Charity number: 1100101). The Charity's registered office address is First Floor, Audrey House, 16-20 Ely Place, London, EC1N 6SN.

#### ***Critical accounting judgements and key sources of estimation uncertainty***

In the application of the accounting policies, Trustees are required to make judgement, estimates, and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

#### ***Income recognition***

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be quantified with reasonable accuracy.

Donations and legacies are recognised on a receivable basis, when the conditions of entitlement, probability and measurement are met. Where the probability and/or measurement criteria for legacies and donations are not satisfied as at the balance sheet date but subsequent events resolve the uncertainty such that the criteria are met, an adjustment is made to recognise the income.

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 1. ACCOUNTING POLICIES (continued)

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Investment income is recognised on a receivable basis once the amounts can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### ***Expenditure recognition***

The Charity's liabilities are recognised as expenditure when there is a legal or constructive obligation committing the Charity to the expenditure and it is probable that a settlement will be required and the amount of the liability can be measured reliably.

Expenses are accounted for on an accruals basis. All expenditures including support and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants payable are payments made to Human Rights Watch Inc., in the furtherance of the charitable objectives of the Trust. Grant offer is accrued once the recipient, Human Rights Watch Inc., has been notified of the grant award. The notification provides reasonable confirmation that they will receive the one-year or multi-year grant.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Support costs represent indirect costs relating to raising funds and the Charity's charitable activities. Support costs, including governance costs, are allocated to activities on bases that represent the Trustees' best estimate of actual use. Support costs comprise bank fees, subscription to JustGiving.

Governance costs comprise the costs of running the Charity, including (strategic planning for its future development, auditors' remuneration, certain legal costs and all costs of complying with constitutional and statutory requirements, such as costs of Board meetings and of preparing the statutory accounts).

Support costs have been allocated between governance costs and other support costs. Governance costs include expenses related to statutory audit.

#### ***Funds***

Unrestricted income funds are those incomes which 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 incomes which are to be used in accordance with specific restrictions imposed by donors or trust deed 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.

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 1. ACCOUNTING POLICIES (continued)

#### *Financial instruments*

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value.

#### *Debtors*

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

#### *Cash at bank and in hand*

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### *Creditors and provisions*

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

	2021 £	2020 £
<b>2. DONATIONS AND LEGACIES</b>		
Individual donations	255,571	151,880
Donations from foundations & corporate organisations	895,799	900,623
Annual dinner	-	151,195
Gift aid receivable	205,496	32,470
London Film Benefit	37,750	7,330
London Virtual Book Club	10,860	-
Pass-through	573,952	327,743
	<b>1,979,428</b>	<b>1,571,241</b>

### 3. INVESTMENT INCOME

	2021 £	2020 £
Bank interest	205	871
	<b>205</b>	<b>871</b>

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 4. EXPENDITURE

	Direct Costs £	Grants Payable £	Support Costs		2021 £
			Others Costs £	Governance Costs £	
Charitable expenditure: Promotion of human rights					
Operating costs	-	-	10,104	6,950	17,054
Grant payable	-	2,433,306	-	-	2,433,306
	-	2,433,306	10,104	6,950	2,450,360

### EXPENDITURE Prior Year Comparative (continued)

	Direct Costs £	Grants Payable £	Support Costs		2020 £
			Others Costs £	Governance Costs £	
Charitable expenditure: Promotion of human rights					
Operating costs	-	-	13,909	6,600	20,509
Grant payable	-	2,440,500	-	-	2,440,500
	-	2,440,500	13,909	6,600	2,461,009

### SUPPORT AND GOVERNANCE COSTS

	2021 £	2020 £
<b>Support costs:</b>		
Administration charges:	1,935	7,468
Payroll charges	6,479	6,441
	<b>8,414</b>	<b>13,909</b>
<b>Governance costs</b>		
Audit fees	8,640	6,600
	<b>8,640</b>	<b>6,600</b>
	<b>17,054</b>	<b>20,509</b>

No Trustees received any remuneration or expenses during the year (2020: £Nil)

No employees were hired by the Trust during FY21 (FY20: Nil).

However, a proportion of staff costs based on the time spend on administration of the Trust is being recharged to the trust.

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 5. GRANTS PAYABLE

In FY21, the Trust granted £2,429,556 to HRW Inc.

<i>Promotion of Human Rights</i>	2021	2020
<i>Grants - given to Human Rights Watch Inc in the following</i>	£	£
Admin - Europe - London - Mephram Internship /R	-	25,000
Advocacy - Europe - UK	106,254	58,104
Africa - Designated Revenue	215,264	176,783
Central Africa - Burundi	45,907	-
Central Africa - DRC - Research and Advocacy	10,000	10,000
Comms - UK - Media Outreach	115,775	116,956
CRD - Designated Revenue	2,000	30,657
Crisis & Conflict - Designated Revenue	-	62,044
Dev - London - Film Festival Benefit Gala	6,121	11,960
Disabilities - Designated Revenue	-	991
Disabilities - Detention/Shackling	58,449	-
Disabilities - Right of Older People	-	18,938
East Africa - South Sudan	45,906	46,754
East Africa - Sudan	45,906	45,907
Eastern Europe - EU Countries	87,835	87,834
Eastern Europe - Hungary	-	42,471
ECA - Designated Revenue	85,000	93,870
Film Festival - London	81,033	103,254
Great Lakes - Burundi	-	31,472
IJ - ECA	-	120,000
IJ - Universal Jurisdiction / EU Network	69,000	-
Lebanon	115,000	30,500
Lebanon /R	-	85,000
MENA - Translation & Web (Restricted) /R	268,456	314
MENA - Designated Revenue	104,400	-
Multimedia - Designated Revenue	15,000	-
Unrestricted	947,251	1,178,919
Western Europe - Italy	-	32,115
WRD - Designated Revenue	5,000	30,656
	<b>2,429,556</b>	<b>2,440,500</b>



# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

<b>6. NET (EXPENDITURE)/INCOME FOR THE YEAR</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Auditors remuneration		
Audit (excluding VAT)	7,200	6,600
	<u>7,200</u>	<u>6,600</u>

During the year, no trustees received any reimbursement for any expenses (2020: nil)

### 7. DEBTORS

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amount due from Human Rights Watch Inc.	-	607,465
Gift aid receivable	201,844	13,119
Other receivables	-	5,000
	<u>201,844</u>	<u>625,584</u>

During the year, no trustees received any remuneration. The UK Charitable Trust haven't received any In-Kind revenue (FY20: NIL)  
As the end of FY21, all pass-through revenue have been transferred to the UK Trust. (FY20 : £607,464.69; Pass-through revenues)

### 8. CREDITORS: amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amount due to Human Rights Watch Inc.	(140,372)	-
Accruals	(6,950)	(8,750)
	<u>(147,322)</u>	<u>(8,750)</u>

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
<b>Unrestricted funds: General funds</b>	459,150	605,776	(964,305)	100,621
<b>Restricted funds</b>				
Advocacy - Europe - UK	73,407	65,692	(106,254)	32,846
Africa - Designated Revenue	38,256	354,016	(215,264)	177,008
Comms - UK - Media Outreach	70,703	90,146	(115,775)	45,074
Dev - London - Film Festival Benefit Gala	6,121	-	(6,121)	-
East Africa - South Sudan	45,906	-	(45,906)	-
East Africa - Sudan	45,906	-	(45,906)	-
Eastern Europe - EU Countries	87,835	-	(87,835)	-
ECA - Designated Revenue	-	170,000	(85,000)	85,000
Film Festival - London	35,959	90,146	(81,033)	45,072
Great Lakes - Burundi	45,906	-	(45,906)	-
Disabilities - Designated Revenue	58,449	-	(58,449)	-
Multimedia - Designated Revenue	-	30,000	(15,000)	15,000
Lebanon	-	115,000	(115,000)	-
IJ - Universal Jurisdiction / EU Network	-	69,000	(69,000)	-
MENA - Translation & Web	-	104,400	(104,400)	-
MENA - Designated Revenue	-	268,456	(268,456)	-
Central Africa - DRC - Research and Advocacy	-	10,000	(10,000)	-
CRD - Designated Revenue	-	2,000	(2,000)	-
WRD - Designated Revenue	-	5,000	(5,000)	-
Sub total	508,449	1,373,856	(1,482,305)	400,000
<b>Total of funds</b>	<b>967,599</b>	<b>1,979,632</b>	<b>(2,446,610)</b>	<b>500,621</b>

### SUMMARY OF FUNDS

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
General funds	459,150	605,776	(964,305)	100,621
Restricted funds	508,449	1,373,856	(1,482,305)	400,000
<b>Total of funds</b>	<b>967,599</b>	<b>1,979,632</b>	<b>(2,446,610)</b>	<b>500,621</b>

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 10. COMPARATIVE NOTES

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
<b>Unrestricted funds: General funds</b>	1,212,363	446,215	(1,199,428)	459,150
<b>Restricted funds</b>				
Africa - Designated Revenue	-	25,000	(25,000)	-
CRD - Designated Revenue	-	131,511	(58,104)	73,407
Dev - London - Film Festival Benefit Gala	138,528	76,511	(176,783)	38,256
East Africa - Environmental Work	-	10,000	(10,000)	-
East Africa - South Sudan	30,657	-	(30,657)	-
East Africa - Sudan	5,839	12,242	(11,960)	6,121
Eastern Europe - EU Countries	847	91,813	(46,754)	45,906
Emergencies - Designated	-	91,813	(45,907)	45,906
Environ - Restricted Revenue	168,455	175,670	(256,290)	87,835
Film Festival - London	62,044	-	(62,044)	-
Great Lakes - Burundi	67,294	71,920	(103,254)	35,959
IJ - Universal Jurisdiction / EU Network	(14,435)	91,813	(31,472)	45,906
Lebanon	120,000	-	(120,000)	-
LGBT - ECA - Russia	-	115,500	(115,500)	-
MENA - Translation & Web	314	-	(314)	-
Southern Africa - Mozambique /R	30,656	-	(30,656)	-
WRD - Designated Revenue	(15,957)	75,397	(991)	58,449
Disabilities - Designated Revenue	3,636	15,302	(18,938)	-
Disabilities - Rights of Older People - UK /R	46,254	141,404	(116,956)	70,702
Comms - UK - Media Outreach	-	-	-	-
Sub total	644,133	1,125,896	(1,261,580)	508,449
<b>Total of funds</b>	<b>1,856,496</b>	<b>1,572,111</b>	<b>(2,461,008)</b>	<b>967,599</b>

### SUMMARY OF FUNDS

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
General funds	1,212,363	446,215	(1,199,428)	459,150
Restricted funds	644,133	1,125,896	(1,261,580)	508,449
<b>Total of funds</b>	<b>1,856,496</b>	<b>1,572,111</b>	<b>(2,461,008)</b>	<b>967,599</b>

### 11. NET ASSETS

	Unrestricted Funds	Restricted Funds	2021 Total funds
	£	£	£
Current Assets	247,943	400,000	647,943
Current Liabilities	(147,322)	-	(147,322)
<b>Total of funds</b>	<b>100,621</b>	<b>400,000</b>	<b>500,621</b>

### 11 COMPARATIVE NOTES

	Unrestricted Funds	Restricted Funds	2020 Total funds
	£	£	£
Current Assets	467,900	508,449	976,349
Current Liabilities	(8,750)	-	(8,750)
<b>Total of funds</b>	<b>459,150</b>	<b>508,449</b>	<b>967,599</b>

### 12. RELATED PARTIES TRANSACTIONS

During the year, Beth Blood, a Trustee of the Charity, donated £162,230 (2020: £152,500). There were no other related party transactions in the current or previous financial year.