

# HUMAN RIGHTS WATCH CHARITABLE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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 2023

### **Trustees**

Linda Lakhdhir  
Jemima Stratford  
William Dufton  
Marusya Kris Lazo

### **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**

Richard Place Dobson  
Chartered Accountants & Statutory Auditors  
1-7 Station Road  
Crawley,  
West Sussex  
RH10 1HT

### **Bankers**

The Cooperative Bank  
1 Islington High Street  
London N1 9TR

Citibank N.A. London  
Canada Square Service Center  
CitiGroup Center 25  
Canada Square  
London E14 5LB

### **Solicitors**

Farrer & Co  
66 Lincoln Inn Fields  
London WC2A 3LH

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

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 2023. 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.

#### ***Trustees that served during the year:***

Linda Lakhdhir

Jemima Stratford

William Dufton

Beth Blood (resigned September 2023)

#### ***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 2023, 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, was an unpaid employee of HRW until July 2022; 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

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

fundraising regulator. The Charity did not receive any complaints about fundraising activity during 2022-2023 or in the previous years.

### ***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 that 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.

## **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.

### ***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.

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

### ACHIEVEMENTS AND PERFORMANCE

#### *Review of activities*

During the reporting period, 1 July 2022 – 30 June 2023, the Human Rights Watch Charitable Trust was supported by portions of two grants awarded by the People's Postcode Lottery Justice Trust concurrently in calendar years 2022 and 2023. The 2022 Lottery grant to the Trust, totalling £1,000,000, was entirely restricted to exposing injustice and human rights abuse of vulnerable people in Africa; opening up space for critical voices, peaceful political association and freedom of expression in the Middle East and North Africa (MENA); and promoting justice, the rule of law and fundamental freedoms in Eastern Europe. For the calendar year 2023, the Lottery awarded the Trust a grant totalling £1,300,000, restricted to themes consistent with those listed above, with the exception of work in Eastern Europe, which transitioned to efforts to promote effective policies to reduce greenhouse gas emissions, transition to cleaner energy sources, and protect all people from environmental harms. Funding across both grants has supported advocacy, communications and outreach in the UK and Europe to engage a wide audience—policymakers, media, and the public—about human rights issues at home and abroad.

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 human rights and justice.

Human Rights Watch continues efforts to open space for critical independent voices, peaceful political association, and freedom of expression across the Middle East and North Africa. By focusing on issues with broad resonance—such as political repression, women's rights, and social and economic rights—we seek to engage broad audiences in the region to mobilize on issues like free speech or migrant rights and increase the potential for rights-respecting change and justice. We exposed attacks on critics, activists, and civil society in countries including Tunisia, Iran, Egypt, Jordan and the United Arab Emirates, and urged greater protections and freedom of expression, assembly, and media. We also released a groundbreaking report on the right to access to electricity in Lebanon.

Alongside partners, we also built public awareness and advanced human rights through our work on major international events including the United Nation's annual climate change conference (COP27) in Egypt, and the 2022 FIFA World Cup in Qatar.

In Africa, researchers continuously monitored developments across conflict-affected countries and communities, despite intolerance of authorities towards independent reporting and challenging research conditions. We shed light on civilian harm during armed conflicts in Mali, Nigeria, and the Democratic Republic of Congo. We are rigorously monitoring the unfolding crisis in **Sudan** amplifying the urgent need for humanitarian aid and international action to end the abuses suffered by civilians caught amid the fighting, including in West Darfur.

We also continued several research projects on the right to food and social security in Spain and the UK, and a report on social security and poverty in Germany; the crackdown on media freedom and civil society in Greece and Hungary; advocacy with EU institutions and member states to address attacks on rule of law and democratic institutions in Poland and Hungary; advocacy on tackling border abuses in Croatia and Greece; and ongoing advocacy on racial discrimination against and denial of the right to an effective remedy for the Windrush generation in the UK.

In the UK, we conducted research on inadequate housing for children and reported on poverty, social

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

security policy and the cost-of-living crisis, which is hitting people earning the lowest incomes the hardest. We continued our advocacy and engagement with the public and media, shining a human rights spotlight on the failures of the UK's social safety net, urging its reform, and promoting economic and social rights for all. We focused in particular, during the reporting period, on the rights to food, education, housing, health, and an adequate standard of living. Our work led to increased awareness and impetus for change.

- We issued a total of **47 publications** about the human rights situation in the UK, helping **raise awareness among policymakers and the public**. The publications, a mix of news releases, dispatches, commentaries and reports, can be viewed [here](#). We were **cited in the UK media** more than 22,000 times. Examples of national and global media coverage of our work include articles in [BBC](#), [the Guardian](#), [Financial Times](#), [Politics.co.uk](#), [Sky News](#), [the Daily Mail](#), [the Sun](#), [the Independent](#), [the Big Issue](#), and other outlets.
- Based on our briefing materials, both the United Nations Committee on Economic, Social and Cultural Rights and the Committee on the Rights of the Child raised concerns with the UK government about poverty, social security policy, and temporary accommodation.

We met with UK policymakers to build support for ending abuses and to promote policies that better protect human rights. Key priorities included ensuring that welfare changes do not exacerbate food poverty or undermine rights and calling for children in temporary housing to receive services and protection.

We engaged the public on human rights issues in the UK through digital advocacy campaigns and outreach events such as the Voices for Justice dinner, mission alert calls, panel discussions and our Film Festival. We ensured that our findings were cited by major British media outlets.

We released a [report](#) and [video](#) in April 2023 about the failings of a British government scheme to compensate “Windrush scandal” victims. We continue to support and amplify the voices of Windrush victims as they fight for justice. In May 2023, we presented our research at parliament during an event organised by our close partner, Action for Race Equality.

To engage a wider public, including new and sceptical audiences, on human rights issues in the UK and beyond, we organised various online briefings, events and mission alert calls with our regional and thematic experts.

From 16-24 March 2023, Human Rights Watch hosted in-person and online film screenings during the [UK Film Festival](#). A broad audience watched our films on a range of human rights issues. All in-person screenings in the London Barbican cinema were very well attended, with half of the screenings fully sold out. Our digital film festival reached widespread and new audiences across the UK and Ireland.

In June 2023, our community of supporters, artists from around the world, and leading human rights experts gathered at [HERE at Outernet](#) in London for our Voices for Justice Annual Dinner. The dinner gathered our closest supporters and honoured courageous individuals who protect and defend human rights across the globe. We were delighted with the audience numbers and engagement: 220 people attended, of which half were new guests.

We also engaged a younger audience on human rights issues. In the lead-up to the 2022 UN Climate Change Conference, COP27, our Next-Gen community hosted a panel discussion in partnership with the London School of Economics Amnesty International Society, exploring the biggest threats to human rights posed by climate change and how to address them. Some 150 young people attended the event.

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

Over the past year, the Trustees awarded an additional £580,220 in grants to HRW, Inc. for work on crisis and conflict, international justice, poverty and inequality, and global migration. The following sections describe the work HRW, Inc. has carried out with the help of those grants:

### Global Migration - £251,659

Global migration is on the rise. At least 108 million people worldwide are currently refugees, asylum seekers, or internally displaced persons. Many governments implement barriers to deter asylum seekers from seeking safety in Europe, including pushbacks, forced returns, immigration detention, high seas interdictions, external migration controls, and other deterrent strategies. Refugees, migrants, and asylum seekers also face xenophobic violence, discrimination, and shrinking support for their situations.

Europe's welcoming of 6 million refugees from Ukraine—in stark contrast with its treatment of people fleeing other conflicts—shows that when there is a will, there is a way, and that endless tragedies, such as [mass drownings](#), can and should be avoided. While countries have the right and responsibility to manage their borders, they can do so in rights-respecting ways by offering support in a safe environment.

It is crucial that we investigate and expose refugee and migrant rights abuses; offer concrete, humane solutions, and alternative narratives around migration; and generate pressure for change.

During the reporting period, we achieved concrete impact on a range of refugee rights issues. For example:

- In 2022, a court in Warsaw cited a Human Rights Watch [investigation](#) when ruling that pushbacks of asylum seekers from Poland to Belarus were unlawful.
- Following outreach to the media and policymakers by Human Rights Watch and partners, Sweden and Denmark [pledged](#) to offer asylum to all women and girls from Afghanistan.
- Our [partnership work](#) led to the release of migrants from a Ukrainian detention facility, days before a Russian attack.

We are proud of this progress, but much more remains to be done. Global migration is on the rise. More people live outside their country of birth now than ever before. Looking ahead, we will conduct in-depth investigations and strategic advocacy to call for policies that protect, defend, and empower refugees, migrants and asylum seekers, and advocate for improved protections for refugee and migrant populations in Europe.

**Greece** | In recent years, we have tracked an alarming trend of closing civic space and erosion of the rule of law in several European countries. In Greece, the government appears to be pursuing a strategy of repressive laws and politically motivated court cases to silence dissent and consolidate power. The escalating repression in the country is closely linked to the deteriorating treatment of asylum seekers, migrants, and refugees—particularly those fleeing protracted crises in Afghanistan, Iraq, Syria, and other Middle Eastern countries.

Recognizing that an effective and humane response to migration requires international cooperation, we consistently called for responsibility sharing among EU countries for hosting and processing asylum seekers, migrants, and refugees. We also advocated for a change to the rules that place a disproportionate responsibility on states at the EU's external borders, including Greece.

In Greece, we [documented](#) systematic attacks on activists working with migrants, including the passage of laws that impede their operations; the levying of [trumped-up charges](#) against them; and a [law](#)



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criminalizing “fake news”—strategies Greek authorities increasingly use to silence Greek journalists, government critics, and civil society. Accusations of media censorship, [surveillance](#) of investigative journalists covering sensitive issues like migration and corruption, and attacks on and arrests of journalists covering demonstrations are also common in Greece.

### **Championing Justice for Serious Crimes - £76,903**

Our research and advocacy over many years to build and support a system of international justice helped lead to welcome changes on several fronts during the reporting period.

In March 2023, the International Criminal Court issued arrest warrants in its Ukraine investigation against Russian President Vladimir Putin and Maria Alekseyevna Lvova-Belova, the commissioner for children’s rights in the office of the president. The warrants send a message to those committing abuses or covering them up that their day in court may be coming, regardless of their rank or position. The warrants are also a powerful vindication of the ICC’s role in the international justice architecture.

Despite these advancements, double standards at all levels of the system have stunted the progress of international justice. By capitalizing on the momentum around Ukraine, we called for countries to support the ICC with sustainable funding, so it can deliver independently and robustly in all situations under its jurisdiction, including [Palestine](#), [Afghanistan](#), [Myanmar](#), the [Central African Republic](#), and [Darfur](#). At the same time, we continued to devote efforts to build out a framework for justice for grave crimes that goes beyond the ICC, by encouraging the use of national courts and universal jurisdiction.

**Universal Jurisdiction** | Opportunities for universal jurisdiction are flourishing, expanding beyond known actors in Europe. This includes signs of renewed energy within the US, the engagement of actors in Central Europe due to the crisis in Ukraine, and litigation in Argentina. According to TRIAL International, there are universal jurisdiction cases in 12 countries concerning 28 countries of commission and 169 suspects. Human Rights Watch has been a leader in encouraging expanded use of universal jurisdiction and has strengthened systems to support it.

**Switzerland** | We encouraged Switzerland to move forward on cases to address serious crimes committed in Liberia and Gambia.

We met in November 2022 with the Swiss attorney general to press for greater use of the principle of universal jurisdiction. In April 2023, the attorney general indicted Ousman Sonko, the former Gambian minister of the interior, for crimes against humanity. This will be only the second case in Swiss courts under the principle of universal jurisdiction.

The first case led to the conviction of [Alieu Kosiah](#) on the 18<sup>th</sup> of June, 2021. He was sentenced to 20 years in prison for war crimes he committed as a former rebel commander during Liberia’s first civil war. We coordinated with our colleagues at the Swiss-based nongovernmental organization (NGO) Civitas Maxima to make the most of the proceeding to advance the use of universal jurisdiction in Switzerland and greater accountability for civil wars-era crimes in Liberia through the establishment of a war crimes court. We also benefited from the pro bono assistance of the Swiss law firm Baer & Karrer. The firm filed a request to enable our attendance at the proceedings, which was restricted due to Covid-19. Although the request was unsuccessful, once restrictions eased, the firm’s lawyers attended important days in the proceedings and kept us updated on developments.

Our efforts to publicize the significance of the trial and verdict for Switzerland and Liberia resulted in strong coverage by journalists, including in television, radio, and print media. In late May 2023, an appeals court [affirmed the conviction](#).

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

**France** | For several years, together with our partners in France, we have called attention to the need to amend provisions in French law that inhibit victims' access to justice before French courts for crimes committed elsewhere. Following two disappointing court decisions in 2021 and 2022, in which the law was interpreted in a manner that prevented charges from being brought against two individuals alleged to be responsible for crimes in Syria, we brought [attention](#) to the need for action. In May 2023, [landmark rulings](#) by the French Court of Cassation revisited these restrictions and interpreted the law in a manner that clears the way for specific cases to go forward. Other restrictions remain, however, and we continued to campaign for reform to allow justice in France for serious crimes.

During the reporting period, we also [promoted the significance](#) of the first case on the basis of universal jurisdiction for crimes committed in Liberia to take place in France. Staff attended the opening and verdict and we used the case to help [promote the need to reform](#) the French law (and the judicial interpretation of the law) to make justice more accessible to victims on the basis of universal jurisdiction in France.

**Germany** | Together with other partners, we drew attention to the first prosecution in German courts related to the systematic oppression and widespread human rights violations committed under the 22-year rule of Gambia's former president, Yahya Jammeh. We were present for the April 2022 opening of the trial of Bai L. in Celle and we highlighted key moments, including the [testimony of a Ghanian citizen](#) in January 2023, who survived a massacre at the heart of the case. We worked with our partners to prepare a Question and Answer [document](#) and media advisory in anticipation of the trial's verdict in November 2023, in which Bai L. was convicted for crimes against humanity,

We also supported the European Center for Constitutional and Human Rights in Berlin in publishing a compendium of [documents](#) in January 2023, related to the landmark 2022 conviction in Koblenz of a former Syrian intelligence officer for state torture. The compendium facilitates greater public understanding of the proceedings, including within victim and survivor communities—key to justice not only being done, but being seen.

**International Criminal Court** | On the 17<sup>th</sup> of March 2023, the ICC issued arrest warrants for Russian President Vladimir Putin and Russia's children's rights commissioner, Maria Lvova-Belova. Since leading the charge to establish the ICC in 2002, Human Rights Watch has worked with civil society partners to ensure it is effective, impartial, and capable of delivering meaningful justice for the world's worst crimes.

Human Rights Watch was a founding member and continues to sit on the steering committee of the Coalition for the International Criminal Court, the world's largest partnership advancing the cause of international justice. With member organizations in 150 countries, the coalition is leading the global fight to end Rome Statute crimes through a commitment to the core values of human rights and justice. The coalition keeps civil society space open in the international justice system and works to promote a fair, effective, independent, and universal ICC alongside accountability and redress for the victims through the broader Rome Statute system. Together with other members in the coalition, we engaged in ongoing processes to [review](#) the ICC's performance, [demand](#) the election of the highest quality judges and prosecutors, and [press](#) ICC member countries to provide the court with the financial resources needed to advance justice across its very large docket. The latter is key to [challenging](#) double standards in victims' access to justice.

In 2023, the ICC system recently passed a key challenge. The South African government hosted a summit in August with the heads of state of Brazil, Russia, India, China, and South Africa, known collectively as BRICS countries. Putin had planned to attend, but prior to the summit, South Africa made clear its officials would arrest him under their obligations to the ICC. Russia's foreign minister attended the summit instead.

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

We worked behind the scenes to encourage increased coverage in South African media of the crimes at stake in Ukraine, including through the placement of an opinion piece by a Russian dissident. Our participation as an amicus in related litigation in South Africa was key to making the government's positions public at a time where they had yet to indicate their plans. While Putin will no doubt continue to challenge the legitimacy of the ICC's proceedings, South Africa's move has demonstrated its commitment to the ICC and how support and public pressure can provide legitimacy to the ICC and help enforce its efforts to ensure that leaders with warrants for their arrest cannot travel throughout the world without consequences.

The ICC has an extensive docket and movement not only in Ukraine, but also new arrest warrants in [Libya](#), an expanded investigation in [Darfur](#), and key decisions to move forward in investigations, as in [Venezuela](#). Throughout the reporting period, we monitored and reported on these developments.

**Ukraine** | Russia's full-scale invasion of Ukraine in February 2022 drove intense attention to the importance of accountability for serious international crimes. Decisionmakers, particularly in Europe and the US, seeking to make use of any policy option, acted swiftly to ensure an ICC mandate, start national investigations, and provide support to Ukrainian domestic authorities. While we [welcomed](#) this broad support for justice for the war in Ukraine, this highlighted the double standards and selectivity in the delivery of international justice, and the degree to which international justice remains dependent on power politics. We used our "[Justice Matters Checklist](#)," launched in July 2022, to capitalize on interest in accountability to strengthen the international justice system, while tackling selectivity and double standards.

We saw some positive impact of the "Ukraine moment," when it comes to a strengthened system. It led to some more resources available to the ICC, although this positive effect was weighed against a lack of support needed to fund the court's overall budget, leaving it vulnerable to selectivity, politicization, and lack of sustainability. Legislative fixes to support prosecutions of serious international crimes globally have taken place in the US and Denmark, with the former explicitly motivated by attention on Ukraine.

### **Poverty & Inequality - £174,755**

As part of its Economic Justice and Rights Program, Human Rights Watch is expanding its work on poverty and inequality globally. In December 2022, staff took part in the [Global Initiative for Economic, Social and Cultural Rights](#) conference, joining thousands of people from social movements, trade unions, and civil society organizations worldwide in Santiago, Chile. Together, they developed strategies to strengthen public services for the realization of economic, social, and cultural rights, and to combat climate change. Participants drafted the [Santiago Declaration](#): a call for universal access to quality and equitable public services, as the foundation of a fair and just society—a promising step forward in reimagining an equal and human rights-oriented economy that works for people and the planet.

In December 2022, we [exposed](#) alarming levels of poverty and food insecurity in Lebanon where authorities are failing to ensure everyone's right to an adequate standard of living. Lebanon's social protection system is highly fragmented, leaving most informal workers, older people, and children without protection, and reinforcing social and economic inequalities. Much of the research was informed by Human Rights Watch's first representative survey, which asked about economic conditions and ability to afford food, medicines, housing, and education in Lebanon. Nearly 70 percent of households said that, in the previous year, they had difficulty making ends meet or had been behind constantly on basic expenses. The survey also provided foundational evidence for a March 2023 [report](#) showing the extent to which the electricity crisis is exacerbating poverty and inequality in Lebanon. This report is the first publication in which we laid out a legal argument for electricity as a human right.

In February 2023, Human Rights Watch staff played a key role in a workshop led by the [UN Office of the](#)

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[High Commissioner for Human Rights](#) focused on ways to further enhance and strengthen the promotion and protection of economic, social, and cultural rights, while addressing inequalities in the recovery from the COVID-19 pandemic.

In February 2023, we also [exposed](#) how Nepal's social protection system fails to protect children from poverty and reinforces inequalities between informal and formal workers. Over the course of more than 30 advocacy meetings with government authorities, civil society organizations, the UN, development agencies, and the World Bank, we urged greater investment in universal social protection and expansion of a child benefit to all children in the country.

### **LGBT Rights Program - £76,903**

The LGBT Rights Program at Human Rights Watch, along with our partners, is at the frontline of this authoritarian rollback of rights. Around the world we expose abuses, rally public support, and defend the safety and wellbeing of LGBT people. Throughout the reporting period, we conducted rigorous investigations and launched ambitious multi-year advocacy campaigns.

**Vietnam** | Our 2020 [report](#) exposed the pervasive stigma and discrimination that LGBT youth in Vietnam face. Among our recommendations, we called upon the Ministry of Health to formally recognize that same-sex attraction is not a mental health condition. Our Vietnamese partners then launched a campaign urging the government to unequivocally state that being gay or transgender is not a diagnosable mental health condition. To build pressure on officials, they circulated a petition that garnered over 80,000 signatures. We also briefed the US Department of State special envoy, Jessica Stern, who raised the issue directly with health officials during an official visit to Vietnam. Our collective efforts paid off in August 2022, when Vietnam's Ministry of Health declared that being gay or transgender is not a disease and instructed medical workers to end discrimination against LGBT people.

**Mexico** | In Mexico, 11 states have yet to pass laws or decrees allowing transgender people to change their name and gender on official documents through a simple administrative process and based on self-determination. For transgender people in states without legal gender recognition (LGR), lack of accurate documents can have serious consequences. If your gender marker contrasts with your appearance, any juncture in daily life that requires showing your identity card (e.g., a traffic stop, a financial transaction, or a medical appointment) is laden with the risk of ridicule, interrogation, and even violence. Lack of LGR also infringes upon the rights to privacy and freedom of expression; can undermine access to justice, health care, education, and employment; and can limit freedom of movement.

In 2023, we launched new research to demonstrate the need for LGR across Mexico. Since individual states are responsible for the civil registry—where data such as names, marital status, and gender are recorded—we decided to focus on two states where LGR is lacking. We began in Guanajuato, where we worked with community-based groups and other partners to interview transgender people, their family members, civil society leaders, and other stakeholders. Our research exposed the unequal treatment that transgender people face in employment, education, housing, health care, and public services for not having appropriate documents, as well as the difficulties experienced when transgender people must file legal cases or travel to other states to claim their rights.

**Iraq** | In March 2022, we published a [joint report](#) with IraQueer documenting horrific violence against LGBT people across Iraq. Our research revealed that armed groups, including Iraqi government forces and police, perpetrate much of this violence with impunity.

Following our report release, we met with Iraqi government representatives and foreign government officials to promote our recommendations. To rally support among Iraq's donors, Human Rights Watch and IraQueer convened roundtable discussions with foreign missions in Baghdad and Erbil. During the

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

sessions, we brainstormed ways to increase protections for LGBT people, including funding an informal mapping of emergency shelter needs for those fleeing violence. The German Ministry of Foreign Affairs invited IraQueer to submit a formal proposal for this work. We helped them develop a multi-year project to which Germany has pledged €100,000 for one year, with an invitation to reapply yearly as needed. While emergency shelters will not address the root causes of the violence LGBT people experience in Iraq—problems we continue to work on alongside our partners—they will provide immediate, life-saving aid to LGBT people at risk.

**LBQ+ Rights** | Throughout the reporting period, we worked on a scoping and diagnostic report on the state of lesbian, bisexual, queer (LBQ+) rights around the world. Our February 2023 [report](#) provides Human Rights Watch with targeted recommendations and a baseline study to guide long-term research and advocacy. The report is based on desk research and remote interviews with 66 LBQ+ people in 26 countries. The majority of those interviewed were movement leaders, activists, and human rights defenders working at the local or national level. Other interviewees included LBQ+ individuals working in international human rights organizations, academics who have produced research specifically on the rights of LBQ+ people, international justice researchers, lawyers, and journalists.

Queerness is rarely mentioned in human rights research on forced marriage or child marriage, and our report finds that this lack of information on how these issues affect LBQ+ people is matched by a gap in funding, programming, and policy. The research also highlighted the need to investigate specific risks and threats faced by LBQ+ human rights defenders, particularly those working on land, environmental, and indigenous rights; disability rights; and economic justice and corruption. Limited documentation exists of the specific threats they are facing as activists, mothers, and queer people, limiting their access to protection services.

**MENA** | In February 2023, we published a [report](#) which examines the use of digital targeting by security forces and its far-reaching offline consequences – including arbitrary detention and torture – in five countries: Egypt, Iraq, Jordan, Lebanon, and Tunisia. The findings show how security forces employ digital targeting to gather and create evidence to support prosecutions.

We launched the report in Beirut, Lebanon as part of our advocacy strategy, at a time when the space for free assembly, especially around LGBT rights, was shrinking in Lebanon. In June 2022, Lebanon's Minister of Interior issued a directive effectively banning LGBT events. The State Council found the directive to be unlawful in November 2022, but the Minister of Interior reissued a similar directive on the 18<sup>th</sup> of November, despite the court's decision. By hosting the press conference in Beirut, we wanted to send a message that we and our partners in Lebanon will continue our advocacy on LGBT rights, despite official interference or intimidation.

As part of our advocacy strategy, we sent letters to the five governments included in the report, as well as to Meta and Grindr (the primary social media companies mentioned), presenting the report's findings and posing a list of questions around our recommendations. We received positive responses from the companies and have since continued to secure additional meetings with them for potential further collaboration.

Since the report launch, the report's author has traveled to Silicon Valley, San Francisco, New York City, and Toronto, to present the report's findings at various fora to key stakeholders, advocacy interlocutors, and supporters.

### **Fundraising Activities**

We have worked collaboratively with Human Rights Watch, Inc. to raise funds for the Trust. For the 12 months ending 30 June 2023, Human Rights Watch, Inc. put on the following events of which Human Rights Watch Charitable Trust has been a direct beneficiary:

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

- **'Far From the Tree' Film screening in January 2023**
- **The regular Voices for Justice Annual Dinner was held in person in June 2023.**

### 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 £2,266,759 in the year ending 30 June 2023 compared to £2,528,104 in the previous year. This decrease is due to a decrease in the number of donations received in FY23.

The total expenditure for the year was £2,266,759 compared to £2,928,726 for the previous year. The Trust has distributed more funds to HRW Inc., due to the lower amount of donations collected during FY23.

As of the 30 June 2023, the Balance Sheet reflects in the Debtors line a contribution receivable balance of £82,400 due to the timing difference between the period the contribution revenue and the receipt of the funds.

As of 30 June 2023, The Trust owes £463K to Human Rights Watch, Inc. This amount includes an accrual of £82,400 for a pledge made for FY23 but received in FY24. The amount of £463,000 is also net of £35,827- the Pass-Through donations received by HRW Inc. and due to be transferred to The Trust.

The fund balance carried forward as of 30 June 2023 was £100,000 of unrestricted funds. Last year, the fund balance amounted to £100,000. The full Statement of Financial Activities is set out on page 17 of these accounts.

#### *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. As of June 30, 2023, the reserve balance is £100,000 in line of the reserve policy. . 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.

#### *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 2023. As stated above, during this financial year ending 30 June 2023, the Trustees agreed to allocate a portion of the costs of the work undertaken by the London office accountant to the Trust, amounting to

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

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 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 30/04/2024 and signed on its behalf by:**

**Marusya Kris Lazo**



# 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 (the 'charity') for the year ended 30 June 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including 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 2023 and of its incoming resources and application of resources, 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 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

#### 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:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.



# HUMAN RIGHTS WATCH CHARITABLE TRUST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF HUMAN RIGHTS WATCH CHARITABLE TRUST

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, 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 cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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.

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. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

1. Revenue recognition - this was tested both substantively and a proof in total for grant and donation income.
2. Management override of controls - we reviewed management accounts and large journals to discover any evidence of management override

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF HUMAN RIGHTS WATCH CHARITABLE TRUST

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Richard Place Dobson Services Limited**

30 April 2024

**Chartered Accountants  
Statutory Auditor**

Ground Floor  
1 - 7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Richard Place Dobson is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds FY2023 £	Total Funds FY2022 £
<b>INCOME FROM:</b>					
Donations and legacies	2	1,661,307	605,452	2,266,759	2,528,076
Investment	3	0	0	0	28
<b>Total Income</b>		<b>1,661,307</b>	<b>605,452</b>	<b>2,266,759</b>	<b>2,528,104</b>
<b>EXPENDITURE ON:</b>					
Charitable activities: Promotion of human rights					
Operating costs		0	25,232	25,232	20,886
Grant payable	4	1,661,307	580,220	2,241,527	2,907,839
<b>Total expenditure</b>		<b>1,661,307</b>	<b>605,452</b>	<b>2,266,759</b>	<b>2,928,725</b>
<b>Net (expenditure)/Income &amp; net movement in funds</b>		<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(400,621)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		0	100,000	100,000	500,621
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

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

The notes on pages 20-28 form part of these financial statements.

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## BALANCE SHEET AS AT 30 JUNE 2023

		2023		2022	
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	7	117,261		10,433	
Cash in bank		<u>754,494</u>		<u>472,081</u>	
			<b>871,755</b>		<b>482,514</b>
CREDITORS: amounts falling due within one year	8	<u>(771,755)</u>		<u>(382,514)</u>	
<b>NET CURRENT ASSETS</b>					
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>100,000</b>		<b>100,000</b>
<b>CHARITY FUNDS</b>					
Restricted funds	9		0		
Unrestricted funds	9		<u>100,000</u>		<u>100,000</u>
			<b>100,000</b>		<b>100,000</b>

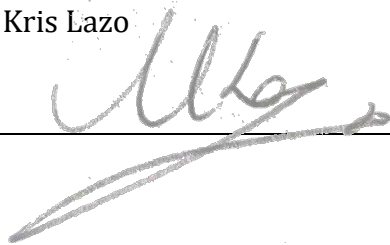
The financial statements were approved and authorised by the Trustees on and signed on their behalf, by:

Approved by the trustees on

30/04/2024

Signed on their behalf by:

Marusya Kris Lazo



# HUMAN RIGHTS WATCH CHARITABLE TRUST

## STATEMENT OF CASH FLOWS

	2023	2022
	£	£
<b>Cash flows from operating activities</b>		
<b>Net cash (usedin) / provided by operating activities</b>	<u>282,413</u>	<u>26,010</u>
<b>Cash flows from investing activities</b>		
Investment Income	0	28
<b>Net cash provided by investing activities</b>	<u>0</u>	<u>28</u>
Change in cash and cash equivalent in the period	282,413	25,982
Cash and cash equivalent at the beginning of the reporting period	472,081	446,099
<b>Cash and cash equivalent at the end of the reporting period</b>	<u>754,494</u>	<u>472,081</u>

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

	2023	2022
Net (Expenditure)/Income	0	(400,621)
Investment income	0	28
Decrease / (Increase) in debtors	(106,828)	191,411
Increase / (Decrease) in creditors	389,241	235,192
<b>Net cash (usedin) / provided by operating activities</b>	<u>282,413</u>	<u>26,010</u>

### Analysis of cash and cash equivalent

	2023	2022
Cash at bank	754,494	472,081

### Analysis of changes in net cash

	Balance at 1 July 2022	Cash Flows	Balance at 30 June 2023
Cash at bank	472,081	282,413	754,494
<b>Total</b>	<u>472,081</u>	<u>282,413</u>	<u>754,494</u>

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 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.

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 2023

### 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 2023

### 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.

	2023 £	2022 £
<b>2. DONATIONS AND LEGACIES</b>		
Individual donations	57,303	189,883
Donations from foundations & corporate organisations	1,701,528	1,968,927
Annual dinner	316,548	147,133
Gift aid receivable	89,203	54,652
London Film Benefit	0	0
London Virtual Book Club	0	2,320
Pass-through	102,177	165,162
	<u>2,266,759</u>	<u>2,528,076</u>

### 3. INVESTMENT INCOME

	2023 £	2022 £
Bank interest	0	28
	<u>0</u>	<u>28</u>



# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 4. EXPENDITURE

	Direct Costs £	Grants Payable £	Support Costs		2023 £
			Others Costs £	Governance Costs £	
Charitable expenditure: Promotion of human rights					
Operating costs	0	0	15,632	9,600	25,232
Grant payable	0	2,241,527	0	0	2,241,527
	<u>-</u>	<u>2,241,527</u>	<u>15,632</u>	<u>9,600</u>	<u>2,266,759</u>

### EXPENDITURE Prior Year Comparative (continued)

	Direct Costs £	Grants Payable £	Support Costs		2022 £
			Others Costs £	Governance Costs £	
Charitable expenditure: Promotion of human rights					
Operating costs	0	0	13,566	7,320	20,886
Grant payable	0	2,907,840	0	0	2,907,840
	<u>-</u>	<u>2,907,840</u>	<u>13,566</u>	<u>7,320</u>	<u>2,928,726</u>

### SUPPORT AND GOVERNANCE COSTS

	2023 £	2022 £
Support costs:		
Administration charges:	7,048	1,935
Payroll charges	7,616	8,337
	<u>14,664</u>	<u>10,272</u>
Governance costs		
Audit fees	10,568	10,614
	<u>10,568</u>	<u>10,614</u>
	<u>25,232</u>	<u>20,886</u>

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 5. GRANTS PAYABLE

In FY23, the Trust transferred £2,241,527 to HRW Inc.

<i>Promotion of Human Rights</i>	2023	2022
<i>Grants - given to Human Rights Watch Inc in the following a</i>	£	£
Advocacy - Europe - UK	60,000	52,847
Africa - Designated Revenue	350,000	352,007
Central Africa - Burundi	0	85,073
Central Africa - DRC - Research and Advocacy	0	0
Comms - UK - Media Outreach	125,000	0
CRD - Designated Revenue	25,000	0
Dev - London - Film Festival Benefit Gala	0	0
DI Lab - Designated Revenue	38,975	0
Disabilities - Detention/Shackling	0	0
East Africa - South Sudan	0	0
East Africa - Sudan	0	0
Eastern Europe - Belarus	25,000	25,000
Eastern Europe - EU Countries	50,000	79,117
Eastern Europe - Hungary	0	20,000
Eastern Europe - Poland	0	40,000
Eastern Europe - Ukraine	0	5,400
ECA - Designated Revenue	0	85,000
Egypt	0	120,000
EJ&R – Artificial Intelligence	0	15,000
Environ - Designated Revenue	100,000	100,000
Film Festival - London	90,000	85,073
Great Lakes - Burundi	0	6,000
IJ - Universal Jurisdiction / EU Network	82,400	83,610
Iran	7,500	0
Lebanon	81,000	111,000
MENA - Translation & Web (Restricted) /R	0	102,115
MENA - Designated Revenue	601,432	412,582
Multimedia - Designated Revenue	0	0
Russia	0	180,000
Saudi Arabia	0	100,000
Syria	0	120,000
Tunisia	0	100,000
Turkey	0	120,000
Western Europe - Regional	25,000	17,803
WRD - Designated Revenue	0	0
Unrestricted	580,220	490,212
	<b>2,241,527</b>	<b>2,907,840</b>

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

<b>6. NET (EXPENDITURE)/INCOME FOR THE YEAR</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Auditors remuneration		
Audit (excluding VAT)	9,600	7,800
	<b>9,600</b>	<b>7,800</b>

During the year, no trustees received any reimbursement for any expenses (2022: nil)

### 7. DEBTORS

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gift aid receivable	34,731	10,033
Contributions Receivable	82,400	0
Other receivables	130	400
	<b>117,261</b>	<b>10,433</b>

During the year, no trustees received any remuneration. The UK Charitable Trust hasn't received any In-Kind revenue (FY22: NIL)  
As the end of FY23, all pass-through revenue have been transferred to the UK Trust. (FY22 : £165,161.76; Pass-through revenues)

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amount due to Human Rights Watch Inc.	(462,835)	(374,526)
Deferred Revenue	(300,000)	0
Accruals	(8,920)	(7,988)
	<b>(771,755)</b>	<b>(382,514)</b>

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 9. STATEMENT OF FUNDS

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
<b>Unrestricted funds (General funds)</b>	<u>100,000</u>	<u>605,452</u>	<u>(605,452)</u>	<u>100,000</u>
<b>Restricted funds</b>				
Advocacy - Europe - UK	0	60,000	(60,000)	0
Africa	0	350,000	(350,000)	0
Children's Rights: UK - Child Welfare	0	25,000	(25,000)	0
Comms - UK - Media Outreach	0	125,000	(125,000)	0
Digital Investigations Lab	0	38,975	(38,975)	0
Environment	0	100,000	(100,000)	0
Eastern Europe - Belarus	0	25,000	(25,000)	0
Eastern Europe - EU Countries	0	50,000	(50,000)	0
Europe & Central Asia: Western Europe - UK	0	25,000	(25,000)	0
Film Festival – London	0	90,000	(90,000)	0
International Justice	0	82,400	(82,400)	0
IRAN	0	7,500	(7,500)	0
Regional : MIDDLE EAST & NORTH AFRICA	0	682,432	(682,432)	0
<b>Total of Restricted Funds</b>	<u>0</u>	<u>1,661,307</u>	<u>(1,661,307)</u>	<u>0</u>
<b>Total of funds</b>	<u>100,000</u>	<u>2,266,759</u>	<u>(2,266,759)</u>	<u>100,000</u>

### SUMMARY OF FUNDS

	Brought Forward	Income	Expenditures	Carried Forward
General funds	100,000	605,452	(605,452)	100,000
Restricted funds	0	1,661,307	(1,661,307)	0
<b>Total funds</b>	<u>100,000</u>	<u>2,266,759</u>	<u>(2,266,759)</u>	<u>100,000</u>

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 9. COMPARATIVE NOTES

	Brought Forward £	Income £	Expenditure £	Carried Forward £
<b>Unrestricted funds: General funds</b>	100,621	510,477	(511,098)	100,000
<b>Restricted funds</b>				
Advocacy - Europe - UK	32,846	20,000	(52,846)	0
Africa - Designated Revenue	177,008	175,000	(352,008)	0
Comms - UK - Media Outreach	45,072	40,000	(85,072)	0
Eastern Europe - Belarus	0	25,000	(25,000)	0
Eastern Europe - EU Countries	0	79,117	(79,117)	0
Eastern Europe - Hungary	0	20,000	(20,000)	0
Eastern Europe - Poland	0	40,000	(40,000)	0
Eastern Europe - Ukraine	0	5,400	(5,400)	0
ECA - Designated Revenue	85,000	0	(85,000)	0
Egypt	0	120,000	(120,000)	0
Environment	0	100,000	(100,000)	0
Film Festival - London	45,073	40,000	(85,073)	0
HR - Diversity and Inclusion	0	6,000	(6,000)	0
IJ - Universal Jurisdiction / EU Network	0	83,610	(83,610)	0
Lebanon	0	111,000	(111,000)	0
MENA - Designated Revenue & Translation & Web	0	514,697	(514,697)	0
Multimedia - Designated Revenue	15,000	0	(15,000)	0
Russia	0	180,000	(180,000)	(0)
Saudi Arabia	0	100,000	(100,000)	0
Syria	0	120,000	(120,000)	0
Tunisia	0	100,000	(100,000)	0
Turkey	0	120,000	(120,000)	0
Western Europe - Regional	0	17,803	(17,803)	0
Sub total	400,000	2,017,627	(2,417,626)	0
<b>Total of funds</b>	<b>500,621</b>	<b>2,528,104</b>	<b>(2,928,724)</b>	<b>100,000</b>

### SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
General funds	100,621	510,477	(511,098)	0
Restricted funds	400,000	2,017,627	(2,417,626)	0
<b>Total of funds</b>	<b>500,621</b>	<b>2,528,104</b>	<b>(2,928,724)</b>	<b>0</b>

# HUMAN RIGHTS WATCH CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 10. NET ASSETS

	Unrestricted Funds	Restricted Funds	2023 Total funds
	£	£	£
Current Assets	871,755	0	871,755
Current Liabilities	(771,755)	0	(771,755)
<b>Total of funds</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>

### 10. COMPARATIVE NOTES

	Unrestricted Funds	Restricted Funds	2022 Total funds
	£	£	£
Current Assets	482,514	0	482,514
Current Liabilities	(382,514)	0	(382,514)
<b>Total of funds</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>

### 11. RELATED PARTY TRANSACTIONS

During the year, Beth Blood, a trustee of the charity, donated £150,000 (2022: £163,000). David Ladkhir who is the spouse of Linda Ladkhir, a trustee of the charity, donated £17,000 (2022: £0).

There were no other related party transactions in the current or previous financial year.