



# **Fund for Global Human Rights UK**

**(A company limited by guarantee)**

**Report and Financial Statements**

**For the Year Ended 30 June 2018**

**Charity Number: 1151043**

**Company Registration Number: 08357053**

# **Fund for Global Human Rights UK**

## **Contents**

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### **Contents**

Charity and Company Information .....	3
Report of the Trustees .....	4
Independent Auditor's Report to the Trustees of Fund for Global Human Rights UK .....	12
Statement of Financial Activities for the year ended 30 June 2018 .....	14
Balance Sheet as at 30 June 2018 .....	15
Cash Flow Statement for the year ended 30 June 2018 .....	16
Notes forming part of the Financial Statements for the Year ended 30 June 2018 .....	17



## Fund for Global Human Rights UK

### Charity and Company Information

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<b>Trustees – Directors:</b>	Ms Jo Andrews Mr Tahir Basheer Mr Scott Cohen Ms Emma Playfair Ms Regan Ralph Ms Nicola Usborne Mr Nicolas Vetch
<b>Staff Contact and email:</b>	James Logan – Director jlogan@globalhumanrights.org
<b>Governing Document</b>	Memorandum and Articles of Association dated December 2012
<b>Company Registration Number:</b>	08357053
<b>Charity Registration number:</b>	1151043
<b>Registered office and Principal office:</b>	The Foundry 17 Oval Way London SE11 5RR
<b>Banker:</b>	HSBC Bank PLC 46 The Broadway London W5 5JZ
<b>Accounts Preparation:</b>	ExcluServ Limited WeWork 1 Fore St Ave London EC2Y 9DT
<b>Auditor:</b>	Haines Watts, Chartered Accountants Old Station House, Station Approach, Newport Street Swindon, Wiltshire SN1 3DU

The Trustees present their report and the financial statements of the charity for the period ended 30 June 2018.



# **Fund for Global Human Rights UK**

## **Report of the Trustees**

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### **Legal Status**

The Fund for Global Human Rights UK (FGHR UK) was incorporated as a private limited company under the Companies Act of 2006 on 11 January 2013 and was recognised as a registered charity in England and Wales by the Charity Commission on 1 March 2013.

The Fund for Global Human Rights UK works in close collaboration with the US-based Fund for Global Human Rights Inc (FGHR), a not-for-profit organisation as defined under Section 501 (c)(3) of the Internal Revenue Code and incorporated in the District of Columbia since 2002. FGHR committed to providing in-kind support to FGHR UK during the year under review. This alliance is subject, in the case of FGHR UK, to the requirements of English charity and tax law, and in that of FGHR, to the requirements of United States and the District of Columbia's charity and tax law.

### **Governance**

The governance of FGHR UK is described in its Memorandum and Articles of Association, adopted in December 2012, the policy and operating decisions of FGHR UK rest with the Board of Trustee-Directors who meet formally once a year to oversee, plan, and monitor its activities and informally via phone, and email on a frequent basis. Trustee-Directors (who are directors for the purpose of company law and trustees for the purpose of charity law) who served during the year and up to the date of this report are set out on page 3, Trustee-Directors evaluate all Trustee candidates according to how their skills and experience match the organisation's needs. In October 2016, FGHR UK's Board of Trustees merged with FGHR's Global Board of Directors, enabling Trustees to play a role in the FGHR's overall governance and programmatic strategy while enabling both charities to collaborate more effectively.

### ***Trustee induction and training***

Once a Trustee has been elected to the Board, a comprehensive induction and training plan takes place whereby the Trustee has the opportunity to meet one on one with several fellow members of the Trustees as well as with the Director of FGHR UK, James Logan, and several key members of the leadership teams of FGHR. This allows the new Trustee to get a broad understanding of not only how FGHR UK works, but how it collaborates closely with FGHR. Typically these initial meetings take place in the first two months of service as a Trustee. Trustees are also given the Charities Commission's publication, *The Essential Trustee*. This handbook is discussed and key points are reviewed during the one to one meeting with Mr. Logan so it is clear that Trustees understand their core fiduciary responsibilities. Other specific topics reviewed include financial management and financial position, the delegation of authority, the annual declaration of interest process, and other approval processes.

### ***Delegation of day to day management***

The Trustees have delegated day to day management to Director of the European Office, James Logan. The Trustees have also delegated specific responsibilities to Mr. Logan and additional staff in the delegation of authority chart. Setting pay for key management is one of the areas listed in the delegation of authority chart. For staff in key management roles, the Trustees review market compensation data generated by an independent firm specializing in compensation and benefits trends to ensure that staff are paid in line with the market for similar sized charities in the fields of social justice and human rights philanthropy.

# Fund for Global Human Rights UK

## Report of the Trustees

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### ***Risk Management***

The Trustee-Directors confirm that the major risks of the charity are kept under regular review and systems or procedures have been established to manage them. The risk register is periodically reviewed and updated and serves as a critical management tool for the Trustees. The chart below indicates a selection of the key risks and the associated mitigation action plan.

<b>Risk Area Identified</b>	<b>Procedures to Mitigate Risk</b>
Programmatic work sparks controversy/retaliation	<ul style="list-style-type: none"> <li>-Develop a strong network of colleagues and high-level people who will support us</li> <li>-Exercise sound judgement in sharing information about individuals, governments, or corporations accused of corruption or other abuses</li> <li>-Careful editing of public statements</li> <li>-Retain legal counsel</li> <li>-Develop a social media policy and train staff on appropriate use of social media on personal and FGHR UK-sponsored platforms</li> </ul>
FGHR UK staff are harmed or injured when traveling	<ul style="list-style-type: none"> <li>-Travel Medical Insurance</li> <li>-Security policy routinely revised to reflect the Fund's security philosophy and risk tolerance</li> <li>-Security assessment conducted prior to every trip</li> <li>-For higher risk trips, security team meets prior to travel</li> <li>-Security policy rigorously implemented and routinely reviewed</li> <li>-Regular security check ins occur for higher risk situations</li> </ul>
Fraud or theft	<ul style="list-style-type: none"> <li>-Strong internal controls for financial transactions and grant approvals</li> <li>-Dual verification of all new/changing payment information</li> <li>-Annual audit</li> <li>-Secure building; Staff keep keys on their person at all times</li> <li>-Cheques are stored in a locked filing cabinets</li> <li>-Staff lock computers when away from their desks</li> </ul>
Information Security Breach / General electronic virus, etc	<ul style="list-style-type: none"> <li>-Draft and regularly update a security policy dictating both infrastructure and tech staff procedures as well as end user protocols</li> <li>-Digital security policy in place; enforce strong passwords on all systems</li> <li>-Install and update antivirus and anti-malware software on all systems and network infrastructure</li> <li>-Implement strong back up systems</li> </ul>
Donor support could decline	<ul style="list-style-type: none"> <li>-Invest in staffing, tools, and activities to build out an individual donor program</li> <li>-Grow the communications function with multiple staff focused on raising the profile of the charity, particularly with a donor audience in mind</li> <li>-Evaluate and find new ways to meaningfully engage supporters</li> <li>-Aggressively explore government and bi-lateral funding opportunities that align with our values and ethics</li> <li>-Conduct feasibility study on actively pursuing corporate donations</li> <li>-Explore opportunities for alternative revenue sources from fee for service, speaking engagements, etc.</li> </ul>

### **Objects and Activities**

The Fund for Global Human Rights envisions a world in which all people live in dignity and have the power to secure their rights to equality and justice. The objects for which the Fund for Global Human Rights UK was established are defined in its Memorandum and Articles of Association adopted in December 2012 as:

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

- Raising awareness of human rights issues



# **Fund for Global Human Rights UK**

## **Report of the Trustees**

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

In practice, FGHR UK works closely with FGHR to mobilise financial resources to sustain human rights organisations around the world, provide technical assistance and convening opportunities to allow groups to exchange their knowledge, build their skills and strengthen their resilience, and build new constituencies of support for frontline human rights activism. FGHR UK contributes to this global mission by mobilising resources and support in the United Kingdom and Europe to advance the work of its grantees and raising the visibility of grassroots activists by facilitating media interviews, supporting their participation in key summits, and promoting their voices through its community of supporters.

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

### ***Overview of the year:***

This year was one of change and challenge globally. Rising authoritarianism, social polarisation, and nativism around the world have resulted in increasing human rights violations, violence and efforts to stifle dissent. The ongoing genocide against the Rohingya in Myanmar, campaigns of extrajudicial killings in the Philippines and of repression in Burundi were appalling examples of this rise of hatred and flouting of fundamental norms. Of great concern was the spread of these challenges to the West, with countries like Hungary cracking down on civil society and governments that had previously shown leadership on human rights remaining silent or actively hostile.

Human rights organisations and activists standing up for equality, dignity and peace have been at the centre of these trends. Because of their work to challenge and publicise abuse by governments and non-state actors, they have been targeted for violence, prosecution and marginalisation along with other parts of civil society. Non-governmental organisations (NGOs) have been shut down for their work in defence of human rights and there has been a proliferation of laws and restrictions related to cross-border philanthropy to turn off the flow of funding that sustains them.

At the same time, there have been extraordinary stories of bravery, resistance and campaigning on the part of frontline activists to push back against these negative trends and create positive change for their communities. As Zeid Ra'ad Al Hussein, the outgoing United Nations Commissioner for Human Rights, stated in an article in *The Economist*, the answer to these global challenges is found in grassroots activists, "the leaders of communities and social movements, big and small, who are willing to forfeit everything—including their lives—in defence

## **Fund for Global Human Rights UK**

### **Report of the Trustees**

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of human rights". As the title of the article puts it, "Grassroots leaders provide the best hope to a troubled world".

#### ***Operations and Staff:***

During the year under review, FGHR UK made several changes to ensure it could respond to the changing external context and continue to be the reliable and effective partner that its grantees need.

FGHR UK increased its staff from four to eight during 2017/18, welcoming James Logan as its new Director in November. Mr Logan comes with a range of experience promoting human rights, as an activist, researcher and grant maker. He was previously Associate Director at the Open Society Foundation's Human Rights Initiative of Open Society looking at grantmaking, strategy and learning, and also spent seven years with the Oak Foundation's International Human Rights Programme, where he supported organisations working to achieve justice for human rights violations as well as to bring new skills and technologies into the human rights sector. FGHR UK also hired two new staff members to ramp up the organisation's major donor engagement and communications efforts, augmenting FGHR UK's current capacity to secure new funding from European individual and institutional donors, raise FGHR's profile among key audiences, educate the public and meet the ambitious goals within FGHR's business plan. In addition, FGHR UK recruited its first Grants Officer in March 2018 to add capacity to FGHR's global grantmaking and advance our goal of localizing certain grantmaking programs in the UK. As part of this, FGHR UK has been exploring how to adapt FGHR's current grantmaking practices to the UK regulatory context and has been working to develop the infrastructure, policies and systems that will enable FGHR UK to host grantmaking programs from 2019/20 onwards. Finally, in January 2018, to accommodate its growing staff and ambitious goals, FGHR UK moved to new offices premises at The Foundry, a purpose-built centre for social justice and human rights organisations.

#### ***Organizational Structure and Decision Making***

As referenced above, FGHR UK works in close collaboration with FGHR and shares strategies and efforts across teams. All staff employed by FGHR UK are supervised and directed by the Director (Mr. Logan) but participate in teams with other FGHR colleagues in the program, fundraising, communications and operations departments. Decisions affecting FGHR UK's financial spending and the use of staff resources are made locally in the UK by the Director and in cases where needed, with the approval of the Trustees.

Mr. Logan also sits on the FGHR leadership team in order to include the perspective of FGHR UK in all decisions.

#### **Achievements**

In 2017/18, FGHR UK continued to expand and strengthen its signature programmes; contribute to debates around pressing human rights issues and support frontline human rights defenders to reach new spaces and audiences; and leverage crucial resources to sustain and strengthen locally-rooted activism. Below are some key highlights of these activities over the last year:

#### ***Enabling Environment for Human Rights Defenders Programme***

In 2017/18, FGHR UK's Enabling Environment Programme Officer partnered with Brazilian organisation *Conectas* to produce a special issue of the *Sur International Journal on Human*



## Fund for Global Human Rights UK

### Report of the Trustees

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*Rights*, featuring reflections and contributions by activists for activists on the topic of reclaiming civic space. In the lead up to its publication, FGHR and *Conectas* organised a two-day writers' retreat for contributors from Latin America, West and East Africa, the MENA region, South and Southeast Asia and Eastern Europe. The retreat allowed writers to reflect on the articles they had submitted, peer review one another's texts, and participate in a writing workshop. It also provided a space for the activists to discuss their contexts and strategies in defending and reclaiming civic space. The special issue, "Sur 26", was published online in December 2017 and in print in February 2018. FGHR subsequently worked with various partners to hold events in Mexico, London and New York to further disseminate the research and feed into discussions by academics, policy makers and human rights funders.

In November 2017, FGHR UK worked with FGHR and US organisation Just Associates (JASS) to convene a group of civil society actors, including activists, international NGOs and human rights funders from Mesoamerica, East and Southern Africa and Southeast Asia in South Africa. The goal of the meeting was to deepen current understandings of the power dynamics at play within escalating repression of and backlash against human rights defenders and rethink strategies for protecting and promoting civic space. The gathering, *Defending Rights in Hostile Contexts: Understanding and Confronting the Crackdown against Activists and Civic Space*, followed on from FGHR's January 2017 convening on this theme in Mexico and was similarly designed to ensure that protection strategies are shaped by the analysis, aims, and approaches of grassroots activists, who are most deeply affected by increased restrictions and violence. FGHR has since been working to integrate the learning that emerged during the exchange into plans that propel this important conversation forwards, including by working with JASS to create and test a comprehensive guide to understanding power and the crackdown on activists and movements. More information on this work can be found here.

#### **Children's Rights Programme**

In 2017/18, FGHR UK and FGHR worked closely to secure a grant from a US private foundation which will allow the organisation to significantly scale up its Children's Rights Programme over the next two years. FGHR UK's Children's Rights Programme Officer will lay the foundations for this growth over the next year. This will include identifying and approaching exciting new children's rights organisations and networks in West Africa and the Great Lakes region; exploring opportunities to support work at the intersection of children's rights and other thematic areas, including migrants' rights, women's rights, corporate accountability and closing civic space; and laying the groundwork for a pilot participatory grant-making project that will be launched in one of FGHR's focus countries in 2019. To ensure that the programme remains cutting-edge and responsive, FGHR has also been preparing to establish an advisory group that will bring together academics, peer grant-makers, and representatives of local and international children's rights organisations to discuss trends in the movement.

Over the last year, FGHR's children's rights grantees continued to make impressive progress. One such example is in West Africa's Mano River region, where FGHR supports a collaborative project by three frontline children's rights organisations (Defence for Children International – Sierra Leone; Defence for Children International – Liberia; Sabou Guinee) aimed at tackling high rates of child trafficking across the region's porous borders. DCI-L's long-term work with the Ministry of Gender, Children and Social Protection contributed to a significant victory in October 2017, when Liberia adopted a dedicated child protection policy. This national-level victory will also help to advance all three groups' efforts to champion the passage of a regional Mano River Union (MRU) child





## Fund for Global Human Rights UK

### Report of the Trustees

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protection policy, which would formalise a more coordinated and proactive response to preventing and responding to child trafficking throughout the region.

#### ***Communications and Outreach***

In November 2017, FGHR UK hired a Communications Manager to design and implement an organisational communications and coordinate FGHR's outreach. This additional capacity has already borne fruit and enabled FGHR UK to ramp up its efforts to educate the public, shape debates around key human rights issues, build support for frontline human rights activism and provide a platform for Fund grantees to share lessons from the frontlines. In June 2018, for example, FGHR hosted a panel discussion at the European Development Days conference entitled *Women on the frontlines: How closing space for civil society impacts women activists and sustainable development for women and girls*. The panel featured speakers from organisations including Mama Cash, Urgent Action Fund, JASS and Protection International and explored issues linking the protection of women human rights defenders (HRDs) and their civic space to the sustainable development agenda. FGHR UK's Communications Manager has also been working to build relationships with media platforms, including the Guardian and Inside Philanthropy, and contributed to a series of articles and podcasts to share lessons learned from the Fund's work.

Finally, FGHR UK hosted several grantees in Europe in 2017/18, providing opportunities for them to build their networks and connect with new supporters. In January 2018, for example, FGHR UK arranged a donor briefing for Honduran journalist Dina Meza and facilitated an interview with the Guardian that was published as part of a feature on International Women's Day.

#### ***Mobilising Support for Frontline Activism***

At a time of intensifying crackdown on civil society globally, it is more critical than ever that frontline human rights defenders have the flexible resources they need to sustain and strengthen their crucial work, expand their networks and invest in their security and resilience. In 2017/18, FGHR UK continued to meet this need by identifying and securing sources of support in Europe to advance FGHR's work to provide financial and technical support to frontline human rights organisations across the globe. In the last year, FGHR UK successfully secured a number of grants, including renewed support from *Fondation un monde par tous* for migrants' rights work in Morocco, and the *Evan Cornish Foundation*, to support efforts to increase women's access to land in Sierra Leone. FGHR UK also worked with FGHR to secure a large first-time grant from the *Swedish Postcode Lottery Foundation* for environmental justice work in Southeast Asia. In addition, FGHR UK's staff had positive meetings with bilateral and other funders in Switzerland and Sweden and are in advanced discussions with a number of new private foundations, both in the UK and mainland Europe. FGHR UK also continued to make progress in engaging individual donors, hiring a dedicated Outreach and Engagement Officer in November 2017. With this additional capacity, FGHR UK organised five successful events to engage new donors in 2017/2018, secured significant donations from individuals, and laid the foundations for promising new relationships.

#### **Financial Review**

The financial results for the year are set out on page 14. The charity had a small shortfall of £21,582 for the year. Together with the accumulated surplus brought forward from previous years, the charity now has an accumulated surplus of £71,659 (2017 £93,241) on unrestricted funds. This represents the charity's free reserves as well.

Restricted funds carried forward at 30 June 2018 amounted to £8,621 (2017 £ nil).



# **Fund for Global Human Rights UK**

## **Report of the Trustees**

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In 2017/18, principle funding sources included general support from three donors who each gave at the £50,000 level or higher. Each of these gifts is likely to be renewable and is critical for supporting our core operations. Additionally, FGHR UK received £64,143 in project specific support. Each restricted grant (highlighted on page 22) provides critical funding to support human rights activists and their causes. Some grants allow us to highlight issues and educate the general public, others provide support to activists directly, and some funding supports our advocacy efforts on behalf of human rights on both the local and global scale.

Looking ahead to the coming year, FGHR UK will be applying for renewal for many of the grants we received from institutional donors either for continued general support or for new projects that support the charity's objectives. The charity will continue efforts to build a base of fundraising support by deploying the new staff who were hired in Autumn 2017 to support our individual donor efforts and our new communication strategies to raise the public profile of FGHR UK. A top priority is to diversify revenue sources which will shape the kinds of donors and types of income that it pursues. To that end we will be exploring some public fundraising opportunities as well as looking into the feasibility of pursuing donations from corporations with good track records in human rights.

### ***Reserves Policy***

To carry out our planned activities over the coming year, the Trustee-Directors aim to maintain a level of reserves that will protect the charity against any dramatic fall in unrestricted income or unexpected rise in expenditure. As a general principle, the Trustee-Directors consider that FGHR UK's unrestricted reserves should be maintained at between three and six months of budgeted expenditure. Our reserves at year end represent the equivalent of one-two months of budgeted expenditure. The Trustees are closely monitoring cash flow and revenue strategies to improve the reserve balance. Free reserves (unrestricted reserves less functional fixed assets) at the year end were £71,659.

### **Investment Policy**

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

### **Responsibilities of the Trustees**

The Trustees (who are also the Directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and



## **Fund for Global Human Rights UK**

### **Report of the Trustees**

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

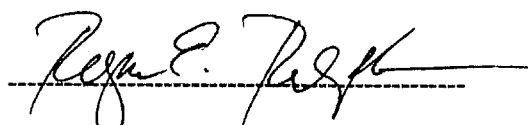
- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the Directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's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

#### **Taxation**

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

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

Approved by the Trustee-Directors on 15 Mar 2019 and signed on their behalf by:



Regan E. Ralph, Trustee-Director



# **Fund for Global Human Rights UK**

## **Independent Auditor's Report to the Members of Fund for Global Human Rights UK**

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### **Independent Auditor's Report to the Trustees of Fund For Global Human Rights UK**

#### **Opinion**

We have audited the financial statements of Fund For Global Human Rights UK (the 'charitable company') for the year ended 30 June 2018 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow statements 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 charitable company's affairs as at 30 June 2018, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.



# **Fund for Global Human Rights UK**

## **Independent Auditor's Report to the Members of Fund for Global Human Rights UK**

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### **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
- the charitable company has not kept adequate accounting records; or
- the 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.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **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 regulations made under section 154 of that Act.

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.

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

*Susan Plumb*

Susan Plumb ACA Senior Statutory Auditor  
Haines Watts  
Old Station House  
Station Approach  
Newport Street  
Swindon  
SN1 3DU

*19 March 2019*

**Fund for Global Human Rights UK**  
**Statement of Financial Activities (incorporating Income and**  
**Expenditure account) for the year ended 30 June 2018**

	Notes	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
<b>Incoming Resources</b>					
<b>Income and endowments from:</b>					
Income from donations and legacies	2	461,419	64,143	525,562	413,253
<b>Total Income and endowments</b>		<b>461,419</b>	<b>64,143</b>	<b>525,562</b>	<b>413,253</b>
<b>Expenditure on:</b>					
Charitable activities	3	379,023	55,522	434,545	290,451
Raising funds	4	112,599	-	112,599	64,432
<b>Total Expenditure</b>		<b>491,622</b>	<b>55,522</b>	<b>547,144</b>	<b>354,883</b>
<b>Net Income/ (Expenditure) for the year</b>		<b>(30,203)</b>	<b>8,621</b>	<b>(21,582)</b>	<b>58,370</b>
<b>Transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement of funds</b>		<b>(30,203)</b>	<b>8,621</b>	<b>(21,582)</b>	<b>58,370</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	16	93,241	-	93,241	34,871
<b>Total funds carried forward</b>		<b>63,038</b>	<b>8,621</b>	<b>71,659</b>	<b>93,241</b>

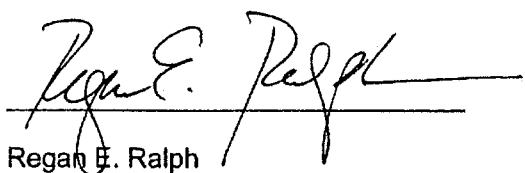
The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

# Fund for Global Human Rights UK

## Balance Sheet as at 30 June 2018

	Notes	2018 £	2017 £
<b>Current Assets</b>			
Debtors	9	48,023	38,368
Cash at bank and in hand	10	<u>37,653</u>	<u>63,971</u>
		85,676	102,339
<b>Creditors: Amounts falling due within one year</b>	11	14,017	9,098
<b>Net Current Assets / (Liabilities)</b>		<u>71,659</u>	<u>93,241</u>
<b>Net Assets / (Liabilities)</b>		<u>71,659</u>	<u>93,241</u>
<b>Unrestricted Funds</b>	16	63,038	93,241
<b>Restricted Funds</b>	16	8,621	-
<b>Total Funds/ (Deficit)</b>		<u>71,659</u>	<u>93,241</u>

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies' subject to the small companies' regime. They were approved, and authorised for issue, by the board of trustees on 15 March 2019 and signed on their behalf by:



Regan E. Ralph

Trustee - Director



# Fund for Global Human Rights UK

## Cash Flow Statement for the year ended 30 June 2018

	2018	2017
	£	£
Net cash flow from operating activities	(26,318)	41,253
Net increase / (decrease) in cash and cash equivalents	(26,318)	41,253
Cash and cash equivalents at 1 July 2017	63,971	22,718
Cash and cash equivalents at 30 June 2018	<u>37,653</u>	<u>63,971</u>
Cash and cash equivalents consist of:		
Cash at bank and in hand	37,653	63,971
Cash and cash equivalents at 30 June 2018	<u><u>37,653</u></u>	<u><u>63,971</u></u>

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

	2018	2017
	£	£
Net income / (expenditure) for the year / period	(21,582)	58,370
(Increase) / decrease in debtors	(9,655)	66,618
Increase / (decrease) in creditors	<u>4,919</u>	<u>(83,735)</u>
Net cash flow from operating activities	<u>(26,318)</u>	<u>41,253</u>





# **Fund for Global Human Rights UK**

## **Notes to the Financial Statements for the year ended 30 June 2018**

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### **1) Accounting Policies**

#### ***General Information and basis of preparation of financial statements***

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

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

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

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

#### ***Going Concern***

This is the fourth period of operations for the charitable company here in the UK. At present, it is reliant on continued support from The Fund for Global Human Rights based in the US. The trustees are not aware of any reason why this support will not continue for the foreseeable future. Accordingly, the trustees consider it appropriate to prepare these financial statements on a going concern basis.

#### ***Income***

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

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

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

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

#### ***Expenditure***

##### ***Resources expended***

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

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



# Fund for Global Human Rights UK

## Notes to the Financial Statements for the year ended 30 June 2018

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Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

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

Support costs are allocated between activities based on staff time.

### **Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

### **Debtors and creditors receivable / payable within one year**

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

### **Intangible assets**

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

### **Foreign currencies**

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

### **Pension**

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

## **2) Income from donation and legacies**

	Unrestricted 2018 £	Restricted 2018 £	Total 2018 £	Total 2017 £
Grants and Donations	358,857	64,143	423,000	362,947
Gift Aid	42,661	-	42,661	16,263
Gifts in kind	59,901	-	59,901	34,043
	<u>461,419</u>	<u>64,143</u>	<u>525,562</u>	<u>413,253</u>

Income from donations and legacies was £525,562 (2017 - £413,253) of which £64,143 (2017 – 68,112) was attributable to restricted funds and £461,419 (2017 – 345,141) was attributable to unrestricted funds.



# Fund for Global Human Rights UK

## Notes to the Financial Statements for the year ended 30 June 2018

### 3) Analysis of Expenditure on Charitable Activities

	Activities undertaken directly £	Grant funding of activities £	Support costs £	2018 Total £
Raising awareness of Human Rights issues	73,784	10,371	37,670	121,825
Promoting public support for Human Rights	91,436	10,371	44,517	146,324
Contributing to the Sound administration of Human Rights Law	29,412	23,335	23,970	76,717
Promoting respect for Human Rights among individuals and corporations	51,079	7,778	30,822	89,679
	245,710	51,856	136,979	434,545

£55,522 (2017 - £68,112) of the above costs were attributable to restricted funds.

£491,622 (2017 - £222,339) of the above costs were attributable to unrestricted funds.

### 4) Allocation of Support Costs

	Raising funds £	Raising awareness £	Promoting Public Support £	Sound admin of law £	Promoting respect £	2018 Total £	2017 Total £
Governance	1,616	1,778	2,101	1,131	1,456	8,082	6,195
Staff Costs	4,453	4,899	5,789	3,117	4,008	22,266	2,404
Finance	1,111	1,223	1,445	778	1,000	5,557	3,154
Human Resources	189	186	220	118	152	845	897
Information Technology	1,455	1,601	1,892	1,019	1,310	7,277	955
Premises	20,183	22,201	26,238	14,128	18,165	100,915	77,337
Communications	33	36	43	23	29	164	212
General Office	2,203	2,424	2,864	1,542	1,984	11,017	785
Other Professional Fees	1,532	1,686	1,992	1,073	1,379	7,662	4,346
Travel	1,487	1,636	1,933	1,041	1,339	7,436	7,541
	34,242	37,670	44,517	23,970	30,822	171,221	103,826

\*Basis of support costs allocation is on staff time.

### 5) Governance costs

	Unrestricted 2018 £	Restricted 2018 £	Total 2018 £	Total 2017 £
Auditors remuneration	3,250	-	3,250	3,300
Company secretarial services	367	-	367	408
Insurance	395	-	395	404
AGM and board meeting costs	272	-	272	29
Support costs	3,798	-	3,798	2,054
	8,082	-	8,082	6,195

# Fund for Global Human Rights UK

## Notes to the Financial Statements for the year ended 30 June 2018

### 6) Trustee Remuneration and Key Management

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

The total gross salary amount for key management personnel during the year totalled £50,772 (2017 - £23,031) inclusive of paid leave. The total amount of employee benefits received by key management personnel is £10,688 (2017 - £2,355).

The charity considers its key management personnel to comprise solely of the Director of the European Office, James Logan.

### 7) Staff costs and emoluments

#### Payroll Details:

	Total 2018 £	Total 2017 £
Wages and Salaries	252,418	134,258
Social Security Costs	28,244	16,766
Pension - Employers Contribution	18,952	6,271
	<u>299,613</u>	<u>157,295</u>

No employee earned more than £60,000.

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

	2018 Number	2017 Number
Chief executive	1	1
Admin and Support	5	3
	<u>6</u>	<u>4</u>

### 8) Taxation

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

### 9) Debtors

	30-Jun-18 £	30-Jun-17 £
Prepayments and accrued income	45,888	34,523
Other debtors	2,135	3,845
	<u>48,023</u>	<u>38,368</u>



# Fund for Global Human Rights UK

## Notes to the Financial Statements for the year ended 30 June 2018

### 10) Cash at bank and in hand

	30-Jun-18 £	30-Jun-17 £
HSBC Current Account	37,653	63,971
	<u>37,653</u>	<u>63,971</u>

### 11) Creditors: Amounts falling due within one year

	30-Jun-18 £	30-Jun-17 £
Trade Creditors	(192)	1,739
Accruals	10,513	6,149
Other creditors	42	-
Provision for Leave Pay	3,654	1,210
Total	<u>14,017</u>	<u>9,098</u>

### 12) Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 30 June 2018 are represented by:			
Current assets	81,832	3,844	85,676
Creditors: amounts falling due within one year	(10,173)	(3,844)	(14,017)
	<u>71,659</u>	<u>-</u>	<u>71,659</u>

### 13) Company limited by guarantee

The company is limited by guarantee and does not have a share capital. The liability of each member of the company may not exceed £10.

### 14) Controlling Party

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



# Fund for Global Human Rights UK

## Notes to the Financial Statements for the year ended 30 June 2018

### 15) Related Party Transactions

The company was set up with the support of the Fund for Global Human Rights based in the US. Support costs of £59,901 (including no salary costs) were paid for by the US entity during the period (2017: £34,043). The costs have been recognised in the accounts as expenditure with the related income being treated as a donation in kind (see note 2).

Grant income of £51,856 received during the year has been paid to FGHR US for grant distribution and/or program implementation (2017: £59,796).

The following trustees made donations during the year to Fund for Global Human Rights UK:

Emma Playfair - £400  
 Nicola Osborne - £1000  
 Scott Cohen - £746  
 Nick Vetch - £20,098

### 16) Statement of Funds

	At 1 July 2017	Income	Expenditure	At 30 June 2018
	£	£	£	£
<b>General fund</b>	93,241	461,419	(491,622)	63,038
<b>Total Unrestricted Funds</b>	93,241	461,419	(491,622)	63,038
<b>Restricted Funds</b>				
Bosch Foundation	-	43,011	(43,011)	-
Foundation du France	-	8,621	-	8,621
Drellinden	-	8,667	(8,667)	-
Stanley Thomas Johnson	-	3,844	(3,844)	-
<b>Total Restricted Funds</b>	-	64,143	(55,522)	8,621
<b>Total Funds</b>	93,241	525,562	(547,144)	71,659

### 17) Restricted Support

Restricted Support	Purpose of restricted funds
Bosch Foundation	To support a project to improve transitional justice processes and reconciliation efforts in the former Yugoslavia and beyond.
Foundation du France	To support Migrants' Rights in Morocco
Drellinden	To support FGHRUK's Enabling Environment Initiative as it engages with and educates donors about the global phenomenon of the closing space for civil society.
Stanley Thomas Johnson	To promote the rights internally displaced Karen People of Burma.