

Company number: 3223265  
Charity number: 1117375

# Harm Reduction International

Report and financial statements  
For the year ended 31 December 2022

Contents

For the year ended 31 December 2022

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Reference and administrative information

For the year ended 31 December 2022

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Company number 3223265  
Country of incorporation England & Wales

Charity number 1117375  
Country of registration England & Wales

**Registered office and operational address** 61 Mansell Street, London E1 8AN, United Kingdom

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lucy Burns	Chair
Saumya Kailasapathy	Vice Chair (until September 2022)
John Porter	Treasurer
Kojo Koram	Secretary
Alexander Stevens	
Olga Belyaeva	
Oluseyi Kehinde	
Raminta Stuikyte	

**Key management personnel** Naomi Burke-Shyne, Executive Director  
Anne Taiwo, Finance Manager  
Colleen Daniels, Deputy Director

**Bankers** NatWest  
Aintree Black Bull, Cedar Rd, Liverpool L9 0EG

**Solicitors** Bates Wells  
10 Queen St Pl, London EC4R 1BE

**Auditor** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108–114 Golden Lane  
LONDON  
EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 December 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **Objectives and activities**

### **Purposes and aims**

Our vision is a world in which drug policies uphold dignity, health and rights. We use data and advocacy to promote harm reduction and drug policy reform. We show how rights-based, evidence-informed responses to drugs contribute to healthier, safer societies, and why investing in harm reduction makes sense.

The objectives of Harm Reduction International (HRI) are to promote evidence-based and human rights compliant public health policy and practice by:

- a) undertaking research into drug use, drug related harm and evidence-based public health responses to drug use, drug enforcement and public health,
- b) undertaking research on human rights issues relating to drug use, drug enforcement and public health,
- c) promoting policies and strategies to reduce the negative health and social consequences associated with drug use,
- d) educating the public, national and international agencies involved in reducing the negative health and social consequences associated with drug use,
- e) disseminating and sharing information with national and international agencies involved in reducing the negative health and social consequences associated with drug use, and
- f) supporting the involvement of civil society, including the perspectives of people who use drugs within national and international policy and decision-making on drug related issues.

In 2022 Harm Reduction International undertook the following main activities to further the charity's purpose:

- a) convening at Harm Reduction International events for learning, sharing and activism, and building solidarity within the harm reduction and drug policy movements.
- b) fostering new allyship with health and social justice movements, and collaborating to promote shared advocacy aims
- c) using data, analysis and advocacy to double the amount of funding available for harm reduction and drug policy reform.
- d) strengthening technical and normative support for harm reduction through strategic engagement at international level and partnerships at regional and national level.



- e) using international human rights standards to challenge the use of drug control to justify rights violations, and promoting the rights of marginalised groups.
- f) documenting and challenging the use of drug control where it has a disproportionately negative impact on Black, Brown, Indigenous and ethnic minority individuals and communities.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

In 2022, HRI undertook a review of its 2017–2021 strategic plan and developed its 2022–2025 strategic plan. In line with the new strategic plan, HRI's objectives and activities are designed to contribute to three key outcomes:

Outcome 1: The harm reduction and drug policy reform movements are characterised by solidarity and equity, informed by evidence, and allied with health and social justice movements.

Outcome 2: Harm reduction approaches and services are widely accepted, community-led and sustainably funded.

Outcome 3: Drug policy is aligned with international human rights standards and advances equity, racial and social justice.

HRI focuses on these outcomes to advance our overarching vision of a world in which drug policies uphold dignity, health and rights. We organise our work across four teams: conference, public health and social policy, sustainable financing, and human rights and justice.

HRI's resources – staff and financial – are divided relatively evenly across teams.

Our conference team convenes more than 1000 delegates from approximately 80 countries around the world via the biennial Harm Reduction International Conference. The conference is held in a different city every two years and has been held in almost every region of the world since the first conference in Liverpool in 1990. In 2020 and 2021, the conference team also organised Constellations: An Online Festival on Drugs and Harm Reduction.

Our public health and social policy team conducts original research and analysis to track developments in harm reduction and ensure that people who use drugs have access to the health and social services they need. We also engage on technical matters with community and civil society partners, governments and UN agencies.

Our sustainable financing team works to increase funding for harm reduction services around the world by monitoring the funding landscapes for harm reduction, collecting and communicating evidence, providing strategic analysis and developing tools for advocates. We engage in strategic processes and dialogues with the major international funders of harm reduction, emphasising the catalytic effect of funding community-led work and advocacy.

Our human rights and justice team monitors rights abuses committed globally in the name of drug control, and advocates to promote the human rights of people who use drugs and their communities. We advance this work through advocacy with UN agencies, governments and human rights mechanisms, in partnership with community and civil society partners.

Partnership work is critical to Harm Reduction International; from time to time, this involves making sub-grants to national partners with shared objectives. HRI is guided by a sub-granting policy for such processes, which supports implementation of our commitment to fairness, integrity, transparency and value for money in sub granting. HRI's preferred approach is to run an open tender process. HRI's 2022 sub-grants are captured under 'project expenses' under Note 5 of the accounts and comprise approximately 50% of this figure.

## Achievements and performance

The charity's main activities, and the people it seeks to support are described below. All its charitable activities focus on reducing the negative health, social and legal impacts of drug use and drug policy; and are undertaken to further Harm Reduction International's charitable purposes for the public benefit.

In 2022, HRI implemented a second Constellations Online Festival of Drugs and Harm Reduction; leveraging a Webex platform to create an accessible, online forum for ground-breaking discussions on drugs and harm reduction. Highlights included a conversation between Kurt Schmoke, President of the University of Baltimore and former Mayor of Baltimore (1987–99) and David Simon, creator and producer of HBO series 'The Wire' on their experiences of the war on drugs, policing, drug policy and politics.

We also scaled up preparation for the Harm Reduction International conference in April 2023. In 2020 in the context of the COVID-19 pandemic, HRI made the decision to postpone the 2021 Harm Reduction International conference until April 2023.

HRI continued its leadership in the global mapping, celebrating an increase in life-saving services around the world via the Global State of Harm Reduction 2022. The Global State – an independent global data collection effort in partnership with community and civil society – is the most comprehensive global mapping of harm reduction responses to drug use, HIV and viral hepatitis. Partners led regional webinars to disseminate new findings. HRI also worked to document the ongoing impact of COVID-19 on harm reduction services, to expose inequitable vaccine roll out, and to create tools/guides to strengthening access to vaccines.

Our 2022 we focused our advocacy for funding for harm reduction around the replenishment of the Global Fund to fight AIDS, Tuberculosis and Malaria (the Global Fund) – the largest funder of harm reduction in low- and middle-income countries. This included engaging in strategy discussions, hosting webinars to disseminate critical information to partners working at national level, and bringing critical technical information to the attention of decision makers. We also explored options for future funding for harm reduction from domestic government sources in partnership with organisations in Indonesia, Kenya, Nepal, Nigeria, Uganda, and South Africa.

2022 highlights in our human rights advocacy include shining a light on the increase in drug-related executions in Saudi Arabia and Singapore and demanding more from the international community. We continued efforts to strategically connect national and international human rights advocacy, and to ensure normative progress at UN level positively impacts on every day work in criminal systems, in courts and in prisons – for example through guides for the UN Working Group on Arbitrary Detention and reports from the UN Human Rights Council.

Across all activities we aimed to:

- centre the expertise and leadership of the community of people who use drugs, reflecting on power dynamics within our partnerships, and structurally (re)balance power;
- highlight the negative impact of criminalisation and the compounding effects of intersectional vulnerabilities; specifically, how drug policy interacts with gender, ethnicity, race, poverty and socioeconomic status.

We presented evidence and human rights standards to governments at the UN Human Rights Council, the UN Commission on Narcotic Drugs, the World Health Assembly; and contributed to drug policy reform dialogues via the National Harm Reduction Conference (USA), the Geneva Health Forum, the Scottish Drugs Forum Overdose Awareness Day, meetings of the UNITE Parliamentarians for Global Health, the World Health Summit and a number of civil society meetings. These strategic points of engagement supported progress against our three outcome areas: a movement characterised by solidarity and equity; wide acceptance of harm reduction approaches and services; drug policy advances equity, racial and social justice.

It remains a complex and challenging environment for harm reduction and drug policy globally. In 2022, a deteriorating global space in terms of the death penalty, the ongoing prioritisation of punitive and criminal-focused approaches to drug use, and a significant shortage of funding for critical health interventions overshadowed the establishment of a number of new harm reduction services and progressive positions at UN level. In this context, HRI's global monitoring, analysis and advocacy remain essential contributions to efforts to achieve a world in which drug policies promote dignity, health and rights.

## Beneficiaries of our services

The ultimate beneficiaries of Harm Reduction International's work are vulnerable people who use drugs and impacted by drug policies around the world; in our 2022–2025 strategy we highlight the negative impact of the criminalisation of drugs and the compounding effects of intersectional

vulnerabilities; specifically, how drug policy interacts with gender, ethnicity, race, poverty and socioeconomic status. As a convening, policy and advocacy organisation, Harm Reduction International measures how its convening, research and analysis catalyse change, and how our work is used by advocates and policy makers to support reform of laws, policies and programming (at national, regional or international level). Our global monitoring work provides insights into shifting trends, the uptake of evidence-based services or international human rights standards in drug policy and practice.

## Financial review

HRI's financial position at the end of the reporting period was stronger than in the past two years. This is the result of two substantial fundraising efforts coming to fruition, together with multiple new small funding streams; making the year unique. In addition, HRI's financial position was strengthened by an unanticipated gain associated with currency fluctuations.

This is broadly in line with HRI's gradual recovery from the stalling effects of COVID-19 in 2020 and 2021, and ongoing efforts to strengthen internal controls.

Based on our 2023–24 forecast, cash flow, existing commitments from donors, active pursuit of new funds, and plans for the Harm Reduction International conference in April 2023, we have basis to believe the organisation can continue to operate and meet its debts as they fall due in the coming 12–24 months; i.e. continue as a going concern. HRI's income/incoming pipeline and forecast expenditure support HRI's plans for work against its strategic objectives.

In 2020, HRI made the decision to postpone the 2021 Harm Reduction International conference until April 2023. We mitigated the financial impact of conference postponement by delaying most conference-related costs, undertaking some fundraising for convening online (Constellations), and embedding some aspects of convening into our broader grant applications.

In line with its fundraising goals, HRI staff continued work to diversify and increase funding in 2022. HRI made strong progress against its target of holding three months' operational costs in reserves for the year. Fundraising activities were undertaken by HRI staff, there was no specific or material expenditure on fundraising.

HRI is committed to achieving value for money across all activities.

## Principal risks and uncertainties

HRI maintains a risk register, reviewed by the trustees twice a year. The risk register prompts the trustees to assess risks and decide upon mitigating actions across five categories: governance, operational, financial, environmental/external and compliance (law and regulation). We continue to analyse the impact of pandemic-related risks (first incorporated in the risk register in April 2020 in the context of COVID-19).

Broadly, we are currently working to mitigate the following key risks:

- Governance risks: in the context of HRI's focus on a highly specialised, yet stigmatised topic we face a risk of not being able to attract high quality trustee candidates from outside our sector. Trustees with diverse skills and experience are critical to the effective governance of the charity. We mitigate this risk by drawing on a board skills and diversity framework for board appointments, advertising on broader charity websites for our trustees, and regularly contributing ideas for a potential board candidate pool.
- Operational risks: in the context of HRI's small size and specialised focus, our staff are our greatest assets. The cost of living crisis and inflation in the UK, emergence from pandemic restrictions, along with a tumultuous global environment make for uncertain conditions. HRI is working to find new ways to work and support staff resilience.
- Financial risks: in the context of a limited pool of donors funding international harm reduction and drug policy, HRI must stay alert to shifts in donor priorities and work to make the case for health-based, rights-based approaches to drugs. Concurrently, HRI will continue to work on strengthening financial controls and improving our financial management systems for best practice.
- Environment/external risks: HRI works to mitigate the risks of the rapidly changing external environment by strengthening our external communications, and developing work which allows us to demonstrate harm reduction is a social justice and public health issue closely connected to many other complex issues in society.
- Compliance risks: in the context of HRI's small size/limited human resources, we rely on a network of external experts (including our auditors) to assist us to remain compliant with relevant policy and legislation.

## Reserves policy and going concern

At the end of 2022, HRI held a total of £458,409. Of these funds, £176,700 are restricted funds and not available for the general purposes of the charity at the end of the reporting period.

Of the unrestricted funds, the trustees have designated three sums:

- Firstly, funds of £68,353 are held for the purpose of fulfilling HRI's commitment to support two human rights networks – the South Asia Middle East Network and the Lawyering on the Margins Network.
- Secondly, funds of £54,000 are held for the purposes of gaining technical advice on HRI's corporate structure and interrogating questions on the sustainability of the organisation; this is in line with the strategic discussions of trustees over a couple of years.
- Thirdly, funds of £57,000 are held to reflect the foreign exchange volatility of 2021 and 2022 combined, with a view to offering protection against future foreign exchange fluctuations.

It is anticipated that the activities associated with the first two designated amounts will be completed in 2023, and that the designated amounts will be spent by 31 December 2023. The foreign exchange volatility designated fund will be reviewed by the trustees in November 2023.

HRI does not have material funds in tangible fixed assets or investments.

At the end of 2022, taking into account restricted funds and the designated amounts noted above, HRI holds the amount of £102,356 in reserves.

This represents progress towards HRI's aim to hold three months' operating costs in reserve (a goal which is reviewed annually by the trustees). HRI calculates one month of operating costs (including salary for the team, essential operating costs, and basic liabilities) is £65,000. A restrictive definition of one month of operating costs is £55,000. Using the former definition, three months of operating costs is £195,000.

HRI attributes its progress towards reserve targets to be related to two matters: (a) two substantial fundraising efforts coming to fruition, together with multiple new small funding streams; and (b) ongoing efforts to strengthen internal controls.

HRI will continue its efforts to bring its reserves in line with the target set by the trustees through concentrated fundraising efforts and through prudent financial management.

## **Fundraising**

HRI key management personnel lead on fundraising for the charity. HRI does not engage professional fundraisers or commercial entities in fundraising.

## **Plans for the future**

HRI adopted its 2022–2025 Strategic Plan and re-energised its vision for a world in which drug policies promote dignity, health and rights. The 2025 Strategy Plan takes into account the rapidly evolving global environment and HRI's leadership role at the intersection of harm reduction, drug policy and human rights.

HRI has a strong track record of contributing to the evidence-base for harm reduction, monitoring the funding landscape for harm reduction, and advocating for rights-based responses to drugs. HRI will continue its leading work across these areas. HRI is also unique in convening the biennial Harm Reduction International conference, which is the main global forum for the exchange of information and best practice at the intersection of human rights, drug policy and harm reduction.

Under the 2025 Strategy, HRI lead in the sector via four approaches:

- (1) convening the harm reduction and drug policy reform movements for knowledge exchange and strategic advocacy,
- (2) leading data collection for global monitoring and trend analysis on harm reduction, human rights and drug policy,
- (3) drawing on systems knowledge and advocacy skills to engage with and influence multilateral bodies, state and non-state actors,
- (4) developing tools for advocates and responding to requests for technical assistance.

Across all work HRI focuses on centring the expertise and leadership of the community of people who use drugs, reflecting on power dynamics within our partnerships and structurally (re)balancing power. We highlight the negative impact of criminalisation and the compounding effects of intersectional vulnerabilities; specifically, how drug policy interacts with gender, ethnicity, race, poverty and socioeconomic status.

## **Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated on 11 July 1996 and registered as a charity on 22 December 2006.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Decisions are made in compliance with these constituent documents. The Trustees delegate the day-to-day management of the charity to Executive Director, Naomi Burke-Shyne. Ms Burke-Shyne served as the Executive Director for the reporting period in question.

HRI follows a foundation model of governance in which the Trustees are the members. HRI has no subsidiaries and is not affiliated with a wider network.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

## **Appointment of trustees**

HRI's constituent documents set the minimum number of Trustees as six and the maximum as twelve. Trustees are appointed for three years and may stand for re-election once.

New Trustees are appointed by a decision of the Trustees, passed by a majority of two-thirds of the total number of sitting Trustees, in line with an agreed commitment to diversity of skills and experience. Appointments are recommended following candidate interviews with a Board Vacancies Working Group/Committee (comprised of two Trustees and the Executive Director) and made at the meetings of the Trustees.

## **Trustee induction and training**

HRI provides induction to new trustees via a briefing pack based on Charity Commission guidance, an induction meeting with HRI staff, and ongoing direct support.

HRI aims to hold Trustees Skills Refresher trainings biennially.

## **Related parties and relationships with other organisations**

HRI has no related party relationships or contracts to declare.

## Remuneration policy for key management personnel

Salary for staff other than the Executive Director is set using a salary banding system, which is based upon established market rates.

Salary for the Executive Director is set by the Trustees.

## Statement of responsibilities of the trustees

The trustees (who are also directors of Harm Reduction International for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK Accounting Standards and statements of recommended practice 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 operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- 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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



**Trustees' annual report**

**For the year ended 31 December 2022**

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Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 9 (2019:9). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## **Auditor**

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 24 May 2023 and signed on their behalf by

A handwritten signature in dark ink, appearing to read 'Lucy Burns', is written over a faint, light-colored circular stamp.

Lucy Burns  
Chair

## Opinion

We have audited the financial statements of Harm Reduction International (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows 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 FRS 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 31 December 2022 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
- 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

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 Harm Reduction International'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 trustees' 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, except to the extent otherwise explicitly stated in our report, 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.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

## Independent auditor's report

### To the members of

#### Harm Reduction International

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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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

## Independent auditor's report

To the members of

### Harm Reduction International

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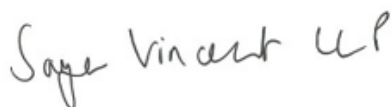
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available 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 members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Orchard (Senior statutory auditor)

28 June 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

## Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Income from:</b>							
Donations and legacies	2	10,385	-	<b>10,385</b>	101,365	-	101,365
Charitable activities							
Project work	3	406,554	797,201	<b>1,203,755</b>	263,650	395,334	658,984
Conferences & support	3	136,717	-	<b>136,717</b>	63,033	-	63,033
Investments	4	970	-	<b>970</b>	23	-	23
<b>Total income</b>		<b>554,626</b>	<b>797,201</b>	<b>1,351,827</b>	<b>428,071</b>	<b>395,334</b>	<b>823,405</b>
<b>Expenditure on:</b>							
Charitable activities							
Project work	5	68,918	722,197	<b>791,115</b>	2,158	470,341	472,499
Conference & support	5	264,855	-	<b>264,855</b>	377,002	-	377,002
<b>Total expenditure</b>		<b>333,773</b>	<b>722,197</b>	<b>1,055,970</b>	<b>379,160</b>	<b>470,341</b>	<b>849,501</b>
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		<b>220,853</b>	<b>75,004</b>	<b>295,857</b>	<b>48,911</b>	<b>(75,007)</b>	<b>(26,096)</b>
<b>Net income / (expenditure) for the year</b>	7	<b>220,853</b>	<b>75,004</b>	<b>295,857</b>	<b>48,911</b>	<b>(75,007)</b>	<b>(26,096)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>220,853</b>	<b>75,004</b>	<b>295,857</b>	<b>48,911</b>	<b>(75,007)</b>	<b>(26,096)</b>
<b>Net movement in funds</b>		<b>220,853</b>	<b>75,004</b>	<b>295,857</b>	<b>48,911</b>	<b>(75,007)</b>	<b>(26,096)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		60,856	101,696	<b>162,552</b>	11,945	176,703	188,648
<b>Total funds carried forward</b>		<b>281,709</b>	<b>176,700</b>	<b>458,409</b>	<b>60,856</b>	<b>101,696</b>	<b>162,552</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 27a to the financial statements.

## Balance sheet

Company no. 03223265

As at 31 December 2022

	Note	£	2022 £	£	2021 £
<b>Fixed assets:</b>					
Tangible assets	12		<u>9,443</u>		<u>18,931</u>
			<b>9,443</b>		<b>18,931</b>
<b>Current assets:</b>					
Debtors	13	<b>177,431</b>		30,555	
Cash at bank and in hand		<b>731,471</b>		882,388	
			<u><b>908,902</b></u>	<u>912,943</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14	<b>(459,936)</b>		<u>(769,322)</u>	
<b>Net current assets / (liabilities)</b>			<u><b>448,966</b></u>		<u>143,621</u>
<b>Total assets less current liabilities</b>			<u><b>458,409</b></u>		<u>162,552</u>
<b>Net assets excluding pension asset / (liability)</b>			<u><b>458,409</b></u>		<u>162,552</u>
<b>Total net assets / (liabilities)</b>			<u><b>458,409</b></u>		<u>162,552</u>
<b>The funds of the charity:</b>	17a				
Restricted income funds			<b>176,700</b>		101,696
Unrestricted income funds:					
Designated funds		<b>179,353</b>		-	
General funds		<b>102,356</b>		60,856	
			<u><b>281,709</b></u>	<u>60,856</u>	
<b>Total unrestricted funds</b>			<u><b>281,709</b></u>		<u>60,856</u>
<b>Total charity funds</b>			<u><b>458,409</b></u>		<u>162,552</u>

Approved by the trustees on 24 May 2023 and signed on their behalf by


Lucy Burns  
Chair

John Porter  
Treasurer

## Statement of cash flows

For the year ended 31 December 2022

	Note	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Net income / (expenditure) for the reporting period (as per the statement of financial activities)		295,857		(26,096)	
Depreciation charges		9,488		9,488	
(Gains)/losses on investments		-		(13)	
Dividends, interest and rent from investments					
(Increase)/decrease in debtors		(146,876)		52,981	
Increase/(decrease) in creditors		(309,386)		334,727	
<b>Net cash provided by / (used in) operating activities</b>		<b>(150,917)</b>			<b>371,087</b>
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		-		13	
Purchase of fixed assets		-		-	
<b>Net cash provided by / (used in) investing activities</b>			<b>-</b>		<b>13</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(150,917)</b>			<b>371,100</b>
Cash and cash equivalents at the beginning of the year					
		<b>882,388</b>			<b>511,288</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>731,471</b>			<b>882,388</b>
<b>Analysis of cash and cash equivalents and of net debt</b>					
	At 1 January 2022 £	Cash flows £	Other non- cash changes £	At 31 December 2022 £	
Cash at bank and in hand	882,388	(150,917)	-	<b>731,471</b>	
<b>Total cash and cash equivalents</b>	<b>882,388</b>	<b>(150,917)</b>	<b>-</b>	<b>731,471</b>	



**1 Accounting policies**

**a) Statutory information**

Harm Reduction International is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 61 Mansell Street, Aldgate, London.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), and the Companies Act 2006/Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Grants may be deferred when either the performance related conditions are not met or there are time related restrictions.

Conference income is recognised as and when the actual event takes place.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

**g) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

# 1 Accounting policies (continued)

## i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of charitable activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

- |                    |     |
|--------------------|-----|
| ● Project Work     | 70% |
| ● Support costs    | 20% |
| ● Governance costs | 10% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

## l) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

## m) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

## n) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- |                         |              |
|-------------------------|--------------|
| ● Fixtures and fittings | 25% reducing |
| ● Computer equipment    | 25% on cost  |

## o) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## p) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

## q) 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.

## Notes to the financial statements

For the year ended 31 December 2022

**1 Accounting policies (continued)****r) 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.

**s) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**t) Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2 Income from donations and legacies**

	<b>2022</b>			<b>2021</b>		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Sundry income	86	-	86	82	-	82
Coronavirus Job Retention Scheme grant	-	-	-	70,909	-	70,909
Donated services	10,299	-	10,299	30,374	-	30,374
	10,385	-	10,385	101,365	-	101,365

**3 Income from charitable activities**

	<b>2022</b>			<b>2021</b>		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Project work	-	797,201	797,201	30,000	395,334	425,334
Open Society Foundations	171,519	-	171,519	-	-	-
Open Society Foundations	235,035	-	235,035	233,650	-	233,650
Other income from charitable activity	-	-	-	-	-	-
Sub-total for Project work	406,554	797,201	1,203,755	263,650	395,334	658,984
Conferences & Support	136,717	-	136,717	63,033	-	63,033
Sub-total for Conferences & Support	136,717	-	136,717	63,033	-	63,033
Total income from charitable activities	543,271	797,201	1,340,472	326,683	395,334	722,017

**4 Income from investments**

	<b>2022</b>			<b>2021</b>		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Bank interest receivable	970	-	970	23	-	23
	970	-	970	23	-	23

All income from investments is unrestricted.

## 5 Analysis of expenditure (current year) [the charitable activities should correspond to those itemised for income purposes]

Charitable activities						
	Project Work	Conference & support	Governance costs	Support costs	2022 Total	2021 Total
	£	£	£	£	£	£
Staff costs (Note 8)	388,819	66,774	-	25,849	481,442	480,577
Other staff costs	-	-	-	10,219	10,219	2,216
Project expenses	100,420	3,296	-	-	103,716	138,734
Travelling costs	42,778	11,855	-	1,920	56,553	1,829
Consultancy fees	178,638	440	-	35	179,113	94,572
Recruitment and training costs	-	-	-	6,030	6,030	2,295
Journals and subscription costs	1,777	-	-	1,728	3,505	1,270
Meeting expenses	1,716	39	-	536	2,291	1,804
Legal, professional and regulatory fees	-	760	13	6,098	6,871	2,431
Conference expenses	857	53,790	-	1,630	56,277	8,446
Depreciation	-	-	-	9,488	9,488	9,488
Foreign exchange gains and losses	-	-	-	-	-	9,978
Audit and accountancy fees	3,820	-	8,180	-	12,000	1,200
Repairs and maintenance	-	-	-	-	-	-
Rent	5,972	-	-	26,128	32,100	44,400
Insurance	-	-	-	2,525	2,525	7,915
Printing, postage and stationery	9	-	-	125	134	100
Communications	51,511	4,077	-	2,516	58,104	30,075
Website maintenance and computer running costs	4,488	8,257	-	14,823	27,568	9,916
Office expenses	2,117	-	-	5,917	8,034	2,255
	782,922	149,288	8,193	115,567	1,055,970	849,501
Support costs	-	115,567	-	(115,567)	-	-
Governance costs	8,193	-	(8,193)	-	-	-
<b>Total expenditure 2022</b>	<b>791,115</b>	<b>264,855</b>	-	-	<b>1,055,970</b>	
<b>Total expenditure 2021</b>	<b>472,499</b>	<b>377,002</b>	-	-		<b>849,501</b>

## 6 Analysis of expenditure (prior year) [the charitable activities should correspond to those itemised for income purposes]

	Charitable activities				2021 Total £
	Project Work £	Conference & support £	Governance costs £	Support costs £	
Staff costs (Note 8)	195,910	69,002	-	215,665	480,577
Other staff costs	-	-	-	2,216	2,216
Project expenses	138,602	132	-	-	138,734
Travelling costs	977	164	-	688	1,829
Consultancy fees	94,474	-	-	98	94,572
Recruitment and training costs	295	-	-	2,000	2,295
Journals and subscription costs	459	-	-	811	1,270
Meeting expenses	1,743	-	-	61	1,804
Legal, professional and regulatory fees	-	1,345	1,086	-	2,431
Conference expenses	387	3,494	-	4,565	8,446
Depreciation	-	-	-	9,488	9,488
Foreign exchange gains and losses	(1,551)	-	-	11,529	9,978
Audit and accountancy fees	-	-	1,200	-	1,200
Repairs and maintenance	-	-	-	-	-
Rent	15,209	-	-	29,191	44,400
Insurance	-	4,205	-	3,710	7,915
Printing, postage and stationery	10	7	-	83	100
Communications	19,622	1,842	-	8,611	30,075
Website maintenance and computer running costs	2,963	-	-	6,953	9,916
Office expenses	1,113	82	-	1,060	2,255
	470,213	80,273	2,286	296,729	849,501
Support costs		296,729	-	(296,729)	-
Governance costs	2,286	-	(2,286)	-	-
<b>Total expenditure 2021</b>	<b>472,499</b>	<b>377,002</b>	<b>-</b>	<b>-</b>	<b>849,501</b>

## Notes to the financial statements

## For the year ended 31 December 2022

**7 Net income / (expenditure) for the year**

This is stated after charging / (crediting):

	2022 £	2021 £
Depreciation	9,488	9,488
Operating lease rentals payable:		
Property	32,100	28,992
Auditor's remuneration (excluding VAT):	10,000	
Independent examination	-	3,500
Foreign exchange gains or losses	-	9,978
	<u>          </u>	<u>          </u>

**8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	422,071	428,616
Social security costs	39,480	37,838
Employer's contribution to defined contribution pension schemes	19,891	14,123
	<u>481,442</u>	<u>480,577</u>

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2022 No.	2021 No.
£60,000 - £69,999	1	1
	<u>          </u>	<u>          </u>

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £82,292 (2021: £82,292).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £0 (2021: £314) incurred by NIL (2021: 1) member relating to attendance at meetings of the trustees.

**9 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 10 (2021: 12).

**10 Related party transactions**

There are no Related Party transactions

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**11 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

## Notes to the financial statements

For the year ended 31 December 2022

**12 Tangible fixed assets**

	Leasehold property £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>					
At the start of the year	47,366	2,212	18,829	-	<b>68,407</b>
At the end of the year	47,366	2,212	18,829	-	<b>68,407</b>
<b>Depreciation</b>					
At the start of the year	28,435	2,212	18,829	-	<b>49,476</b>
Charge for the year	9,488	-	-	-	<b>9,488</b>
At the end of the year	37,923	2,212	18,829	-	<b>58,964</b>
<b>Net book value</b>					
<b>At the end of the year</b>	9,443	-	-	-	<b>9,443</b>
At the start of the year	18,931	-	-	-	18,931

All of the above assets are used for charitable purposes.

**13 Debtors**

	2022 £	2021 £
Trade debtors	51,762	9,360
Other debtors	152	180
Prepayments	44,730	20,363
Accrued income	80,787	652
	<b>177,431</b>	<b>30,555</b>

**14 Creditors: amounts falling due within one year**

	2022 £	2021 £
Trade creditors	53,159	4,423
Taxation and social security	15,855	10,401
Other creditors	995	-
Amounts due for Pensions	2,831	2,760
Accruals	17,978	9,154
Deferred income (note 15)	369,118	742,584
	<b>459,936</b>	<b>769,322</b>

**15 Deferred income**

Deferred income comprises grant income received during the year for

	2022 £	2021 £
Balance at the beginning of the year	742,584	345,258
Amount released to income in the year	(436,933)	(345,258)
Amount deferred in the year	63,467	742,584
Balance at the end of the year	<b>369,118</b>	<b>742,584</b>

## Notes to the financial statements

## For the year ended 31 December 2022

## 16a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	9,443	-	-	9,443
Net current assets	552,849	179,353	176,700	908,902
Current liabilities	(459,936)	-	-	(459,936)
<b>Net assets at 31 December 2022</b>	<b>102,356</b>	<b>179,353</b>	<b>176,700</b>	<b>458,409</b>

## 16b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	18,931	-	-	18,931
Current assets	811,247	-	101,696	912,943
Current liabilities	(769,322)	-	-	(769,322)
<b>Net assets at 31 December 2021</b>	<b>60,856</b>	<b>-</b>	<b>101,696</b>	<b>162,552</b>

## 17a Movements in funds (current year)

	At January 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
<b>Restricted funds:</b>					
World Health Organization	-	16,056	(16,057)	-	(1)
Global Fund (CRG) Strategic Initiative – LANPUD	4,449	-	(3,797)	(652)	-
Robert Carr Fund - Harm Reduction Consortium	-	115,706	(108,755)	-	6,951
Open Society Foundations - Emergency Powers	-	109,440	(92,392)	-	17,048
GSHR 2022 -Swiss Federal Office of Public Health	-	12,765	(12,765)	-	-
Robert Carr Fund - Prisons	-	90,115	(82,657)	-	7,458
UNAIDS - Data and Funding for Harm Reduction	-	126,847	(126,847)	-	-
Open Society Foundations - SAME	18,233	30,379	(48,612)	-	-
UNODC - COVID-19 Vaccinations and Harm Reduction	-	36,881	(37,533)	652	-
Robert Carr Fund – COVID-19	-	76,740	(76,740)	-	-
Elton John AIDS Foundation (EJAF)	-	132,695	(56,691)	-	76,004
Open Society Foundations - LAWYERS	73,495	-	(21,923)	-	51,572
Global Fund (CRG) Strategic Initiative TA - UHRN	5,519	9,625	(15,144)	-	-
Global Fund (CRG) Strategic Initiative TA - Nigeria	-	18,622	(18,622)	-	-
Global Fund (CRG) Strategic Initiative TA - Mauritius	-	15,364	-	-	15,364
Global Fund (CRG) Strategic Initiative TA - Bangladesh	-	5,966	(3,662)	-	2,304
<b>Total restricted funds</b>	<b>101,696</b>	<b>797,201</b>	<b>(722,197)</b>	<b>-</b>	<b>176,700</b>
<b>Unrestricted funds:</b>					
<b>Designated Funds</b>					
Open Society Foundations - LOTM	-	115,098	(58,943)	-	56,155
Open Society Foundations - death penalty	-	56,421	(44,223)	-	12,198
Trustees - Corporate structure and sustainability	-	54,000	-	-	54,000
Trustees - Foreign exchange volatility	-	57,000	-	-	57,000
<b>General funds</b>	<b>60,856</b>	<b>272,107</b>	<b>(230,607)</b>	<b>-</b>	<b>102,356</b>
<b>Total unrestricted funds</b>	<b>60,856</b>	<b>554,626</b>	<b>(333,773)</b>	<b>-</b>	<b>281,709</b>
<b>Total funds</b>	<b>162,552</b>	<b>1,351,827</b>	<b>(1,055,970)</b>	<b>-</b>	<b>458,409</b>

The narrative to explain the purpose of each fund is given at the foot of the note below.



## 17b Movements in funds (prior year)

	At January 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
<b>Restricted funds:</b>					
Global Fund/Alliance India	2,863	9,029	(11,892)	-	-
Global Fund (CRG) Strategic Initiative – LANPUD	-	18,049	(13,600)	-	4,449
Robert Carr Fund - Harm Reduction Consortium	7,706	109,262	(116,968)	-	-
Open Society Foundations - Emergency Powers	-	111,610	(111,610)	-	-
GSHR 2020: Swiss Federal Office of Public Health	863	7,628	(8,491)	-	-
UNODC – Moldova Prisons Project	-	14,409	(14,409)	-	-
UNAIDS Technical Support Mechanism (TSM)	4,935	17,738	(22,673)	-	-
Open Society Foundations - SAME	39,115	21,700	(42,582)	-	18,233
UNODC - COVID-19 Vaccinations and Harm Reduction	-	652	(652)	-	-
Robert Carr Fund – Global Drug Policy Index	34,765	29,370	(64,135)	-	-
MAC AIDS FUNDS UK	10,147	-	(10,147)	-	-
Open Society Foundations - LAWYERS	76,309	50,368	(53,182)	-	73,495
Global Fund (CRG) Strategic Initiative - UHRN	-	5,519	-	-	5,519
<b>Total restricted funds</b>	<b>176,703</b>	<b>395,334</b>	<b>(470,341)</b>	<b>-</b>	<b>101,696</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>11,945</b>	<b>428,071</b>	<b>(379,160)</b>	<b>-</b>	<b>60,856</b>
<b>Total unrestricted funds</b>	<b>11,945</b>	<b>428,071</b>	<b>(379,160)</b>	<b>-</b>	<b>60,856</b>
<b>Total funds</b>	<b>188,648</b>	<b>823,405</b>	<b>(849,501)</b>	<b>-</b>	<b>162,552</b>

## Purposes of restricted funds

## Designated Funds

The trustees have designated funds of £68,353 for 2023 for the purpose of fulfilling HRI's commitment to support two human rights networks (the South Asia Middle East Network and the Lawyering on the Margins Network); funds of £54,000 for the purpose of gaining technical advice on HRI's corporate structure and sustainability; and funds of £57,000 to mitigate future foreign exchange fluctuations.

## World Health Organization

WHO support for the Global State of Harm Reduction 2022; support for publication of a repository of data on HIV, HBV, HCV prevalence and service availability for people who inject drugs.

## Global Fund (CRG) Strategic Initiative – LANPUD

Global Fund CRG technical assistance to strengthen the participation of civil society and communities in Global Fund processes in Latin America.

## Robert Carr Fund - Harm Reduction Consortium

Robert Carr Fund support for research and advocacy across all teams – public health, human rights, sustainable financing and conference.

## Open Society Foundations - Emergency Powers

OSF support for research and advocacy on the impact of COVID-19 emergency powers on the rights of marginalised populations; part of a global 'Resist Emergency Powers' campaign.

**Purposes of restricted funds (continued)**

**GSHR 2022: Swiss Federal Office of Public Health**

Swiss FoPH support for the Global State of Harm Reduction 2022 including in-depth analysis of the harm reduction situation in Western Europe and Switzerland; and harm reduction services for young people.

**Robert Carr Fund - Prisons**

Robert Carr Fund support for advocacy for the health and rights of people in prisons of Europe; national, regional and international monitoring and advocacy.

**UNAIDS - Data and Funding for Harm Reduction**

UNAIDS support for the Global State of Harm Reduction 2022; support for research and data collection on the national funding landscape for harm reduction in six countries in Asia and Africa.

**Open Society Foundations - SAME**

OSF support for regional coordination and advocacy amongst human rights, death penalty and criminal justice actors in South Asia and the Middle East.

**UNODC - COVID-19 Vaccinations and Harm Reduction**

UNODC support for the development of guidance for the provision of COVID-19 vaccines to people who use drugs; support for regional webinars to share the guidance with countries in Asia and Africa.

**Robert Carr Fund – COVID-19**

Robert Carr Fund support for data collection and briefings on the impact of COVID-19 on harm reduction services.

**Elton John AIDS Foundation (EJAF)**

EJAF support for advocacy and analysis to address the funding gap for harm reduction (including global monitoring, national budget advocacy partnerships and campaigns).

**Open Society Foundation - LAWYERS**

OSF support for a global network of lawyers providing services for populations vulnerable to HIV, including advocacy and training (Lawyering on the Margins).

**Global Fund (CRG) Strategic Initiative TA - UHRN**

Global Fund CRG technical assistance to develop a harm reduction resource mobilisation and engagement plan to support advocacy for increased allocation of resources to harm reduction programmes in Uganda.

**Global Fund (CRG) Strategic Initiative TA - Nigeria**

Global Fund CRG technical assistance to document key issues faced by key populations in accessing HIV and other services, including community consultations.

**Global Fund (CRG) Strategic Initiative TA - Mauritius**

Global Fund CRG technical assistance to support national plans for the sustainability of funding for HIV prevention and harm reduction services.

**Global Fund (CRG) Strategic Initiative TA - Bangladesh**

Global Fund CRG technical assistance to identify administrative and structural barriers to services and to support community engagement in Global Fund processes.

**18 Operating lease commitments payable as a lessee**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2022	2021	2022	2021
	£	£	£	£
Less than one year	30,000	36,000	-	-
One to five years	-	30,000	-	-
	<b>30,000</b>	<b>66,000</b>	<b>-</b>	<b>-</b>

**19 Legal status of the charity**

The Charity is controlled by the Trustees

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.