

HUMAN RIGHTS FOCUS

England & Wales · Charity number 1142303

Details

Status Registered

Legal form Charitable company

Company number [07556449](#)

Registered 2011-06-08

Register [View on the Charity Commission register](#)

Contact

Address Hampstead Town Hall Centre
213 Haverstock Hill
NW3 4QP

Phone 02074435551

Email office@hrfocus.org

Website www.hrfocus.org

Activities

Objects: HUMAN RIGHTS FOCUS (HRF) IS DEDICATED TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS, SUBSEQUENT UNITED NATION'S HUMAN RIGHTS CONVENTIONS AND DECLARATIONS, THE EUROPEAN CONVENTION ON HUMAN RIGHTS AND ITS FIVE PROTOCOLS). WE AIM TO ACHIEVE OUR MISSION BY ALL OR ANY OF THE FOLLOWING MEANS: - MONITORING ABUSES OF HUMAN RIGHTS; - OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE; - RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE; - RESEARCH INTO HUMAN RIGHTS ISSUES; - PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS; - RAISING AWARENESS OF HUMAN RIGHTS ISSUES; - PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS; - PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS; - INTERNATIONAL ADVOCACY OF HUMAN RIGHTS; - ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS. IN FURTHERANCE OF THAT OBJECT BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER TO ENGAGE IN POLITICAL ACTIVITY PROVIDED THAT THE TRUSTEES ARE SATISFIED THAT THE PROPOSED ACTIVITIES WILL FURTHER THE PURPOSES OF THE CHARITY TO AN EXTENT JUSTIFIED BY THE RESOURCES COMMITTED AND THE ACTIVITY IS NOT THE DOMINANT MEANS BY WHICH THE CHARITY CARRIED OUT ITS OBJECTS.

Activities: advocacy and support services to disadvantaged groups

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** ARMENIAAZERBAIJANGEORGIARUSSIAUKRAINE
- Armenia
- Azerbaijan
- Georgia
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£0	£6,351	-	-
2023-03-31	£10,545	£2,830	-	-
2022-03-31	£27,187	£34,587	-	-
2021-03-31	£18,506	£9,507	-	-
2020-03-31	£30,153	£38,075	-	-

Trustees

Name	Role	Appointed
KHATUNA TSINTSADZE	Chair	2011-03-15
FRANCO FADANELLI		2013-04-10
MOHSIN SAJJAD		2013-04-10

HUMAN RIGHTS FOCUS

England & Wales - Charity number 1142303

Accounts

Company registration number: 07556449

Charity registration number: 1142303

Human Rights Focus

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Human Rights Focus

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

Human Rights Focus

Reference and Administrative Details

Trustees	Mr Franco Fadanelli Mr Mohsin Sajjad Ms Khatuna Tsintsadze
Charity Registration Number	1142303
Company Registration Number	07556449
Registered Office	213 Haverstock Hill Hampstead Town Hall London NW3 4QP
Independent Examiner	Zain Saleh FCCA ZAS Consulting Limited Suite 427 Legacy Centre Hampton Road West Feltham Middlesex TW13 6DH

Human Rights Focus

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

Human Rights Focus is a national charitable organisation supporting disadvantaged groups in the UK and internationally.

Our statutory objectives are:

- to promote and advancing human rights protection, as defined in international, regional and national human rights document.
- to develop, stimulate and enhance human rights awareness in a national and international perspective, through means of education and research.

Our vision is a "society where people, especially those from minority and other disadvantaged groups, equally enjoy and exercise human rights and opportunities."

We deliver our objectives through providing a voice for disadvantaged groups, advancing their citizenship awareness and civic engagement and promoting fairness and equality.

Objectives, strategies and activities

During the challenging years of the Covid-19 pandemic, we saw a significant increase in demand for our support services. Despite the challenges, we managed to deliver impactful creative and capacity-building sessions for young people.

Our prime beneficiaries are young people from Black, Asian and ethnic minority communities; however, we also welcome anyone to join our empowering youth-led sessions.

With the generosity of the European Commission Erasmus Plus programme, donations and support from the partner organisations, we managed to get through the pandemic by supporting new and long-standing members.

In the coming years we will be focusing on new opportunities of expanding our existing models and developing new initiatives, including with the partners in Europe and globally.

Human Rights Focus

Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

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

The annual report was approved by the trustees of the charity on 15 December 2022 and signed on its behalf by:



.....
Ms Khatuna Tsintsadze
Chair and Trustee

Human Rights Focus

Independent Examiner's Report to the trustees of Human Rights Focus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Human Rights Focus as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Zain Saleh FCCA
Association of Chartered Certified Accountants
Suite 427 Legacy Centre
Hampton Road West
Feltham
Middlesex
TW13 6DH

15 December 2022

Human Rights Focus

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	27,187	27,187
Total income		27,187	27,187
Expenditure on:			
Charitable activities	4	(34,361)	(34,361)
Other expenditure	5	(226)	(226)
Total expenditure		(34,587)	(34,587)
Net expenditure		(7,400)	(7,400)
Net movement in funds		(7,400)	(7,400)
Reconciliation of funds			
Total funds brought forward		5,744	5,744
Total funds carried forward	12	(1,656)	(1,656)
		Unrestricted funds £	Total 2021 £
	Note		
Income and Endowments from:			
Donations and legacies	3	18,506	18,506
Total income		18,506	18,506
Expenditure on:			
Charitable activities	4	(8,902)	(8,902)
Other expenditure	5	(605)	(605)
Total expenditure		(9,507)	(9,507)
Net income		8,999	8,999
Net movement in funds		8,999	8,999
Reconciliation of funds			
Total funds brought forward		(3,254)	(3,254)
Total funds carried forward	12	5,745	5,745

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 12.

The notes on pages 8 to 14 form an integral part of these financial statements.

Human Rights Focus

(Registration number: 07556449)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand	9	9,206	26,955
Creditors: Amounts falling due within one year	10	<u>(4,783)</u>	<u>(14,100)</u>
Total assets less current liabilities		4,423	12,855
Creditors: Amounts falling due after more than one year	11	<u>(6,079)</u>	<u>(7,110)</u>
Net (liabilities)/assets		<u>(1,656)</u>	<u>5,745</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>(1,656)</u>	<u>5,745</u>
Total funds	12	<u>(1,656)</u>	<u>5,745</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 15 December 2022 and signed on their behalf by:



.....
Ms Khatuna Tsintsadze
Chair and Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

Human Rights Focus

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in United Kingdom, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

213 Haverstock Hill
Hampstead Town Hall
London
NW3 4QP

These financial statements were authorised for issue by the trustees on 15 December 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Human Rights Focus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentational currency of the financial statements is pound sterling (£).

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Human Rights Focus

Notes to the Financial Statements for the Year Ended 31 March 2022

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Human Rights Focus

Notes to the Financial Statements for the Year Ended 31 March 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Human Rights Focus

Notes to the Financial Statements for the Year Ended 31 March 2022

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Grants, including capital grants;		
Government grants	52	52
Grants from other charities	27,135	27,135
Total for 2022	<u>27,187</u>	<u>27,187</u>
Total for 2021	<u>18,506</u>	<u>18,506</u>

Human Rights Focus

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £
Governance costs		840	840
		840	840
	Note	Unrestricted funds General £	Total 2021 £
Governance costs		840	840
		840	840
		Activity undertaken directly £	2022 £
Promotion of human rights, fairness and equality		33,521	33,521
		33,521	33,521
		Activity undertaken directly £	2021 £
Promotion of human rights, fairness and equality		8,062	8,062
		8,062	8,062

In addition to the expenditure analysed above, there are also governance costs of £840 (2021 - £840) which relate directly to charitable activities. See note for further details.

5 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Other resources expended		226	226
Total for 2022		226	226
Total for 2021		605	605

Human Rights Focus

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022	2021
	£	£
Independent examiner's fees	<u>840</u>	<u>840</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Cash and cash equivalents

	2022	2021
	£	£
Cash at bank	<u>9,206</u>	<u>26,955</u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans	1,178	1,178
Other creditors	2,765	2,764
Accruals	840	840
Deferred income	-	9,318
	<u>4,783</u>	<u>14,100</u>

11 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans	<u>6,079</u>	<u>7,110</u>

Human Rights Focus

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
--	--	-------------------------------------	-------------------------------------	---

Unrestricted funds

General	<u>5,744</u>	<u>27,187</u>	<u>(34,587)</u>	<u>(1,656)</u>
---------	--------------	---------------	-----------------	----------------

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
--	--	-------------------------------------	-------------------------------------	---

Unrestricted funds

General	<u>(3,254)</u>	<u>18,506</u>	<u>(9,507)</u>	<u>5,745</u>
---------	----------------	---------------	----------------	--------------

Human Rights Focus

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
UK Government grants	52	155
Grants and subsidies	<u>27,135</u>	<u>18,351</u>
	<u>27,187</u>	<u>18,506</u>
<i>Charitable activities</i>		
Project delivery cost	(33,521)	(8,062)
Independent examiner's fee	<u>(840)</u>	<u>(840)</u>
	<u>(34,361)</u>	<u>(8,902)</u>
<i>Other expenditure</i>		
Bank charges	(28)	-
Communication and IT	-	(450)
Bank loan interest	<u>(198)</u>	<u>(155)</u>
	<u>(226)</u>	<u>(605)</u>

This page does not form part of the statutory financial statements.