

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**

<b>Trustees</b>	Mr Franco Fadanelli
	Mr Mohsin Sajjad
	Ms Khatuna Tsintsadze
<b>Charity Registration Number</b>	1142303
<b>Company Registration Number</b>	07556449
<b>Registered Office</b>	213 Haverstock Hill Hampstead Town Hall London NW3 4QP
<b>Independent Examiner</b>	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**

#### ***Public benefit***

Human Rights Focus is a charitable organisation serving the British and overseas public through its statutory objectives and strategic priorities.

Over the last eleven years we worked with over 3000 young people in the UK and abroad, most of them represent the groups with fewer opportunities. We help these young people to address the challenges to social inclusion and become active citizens.

Disadvantaged youth receive quality interventions which are tailored to their needs and expectations. This produces a direct public benefit through the empowering and mobilising most disadvantaged youth in our society. Indirectly, our work benefits wider public through fostering universal values and the principles of fairness and equality.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Franco Fadanelli
	Mr Mohsin Sajjad
	Ms Khatuna Tsintsadze

Chair:	Ms Khatuna Tsintsadze
--------	-----------------------

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### ***Organisational structure***

Human Rights Focus is a volunteer-led organisation. Our Trustees and project workers are volunteers who are responsible to develop and deliver the Strategic Plan. Trustees are offered an induction training which covers roles and responsibilities of trustees and financial stewardship as well as an induction to our strategic plan and operational procedures.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Human Rights Focus for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

## 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 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	27,187	27,187
Total income		27,187	27,187
<b>Expenditure on:</b>			
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)
<b>Reconciliation of funds</b>			
Total funds brought forward		5,744	5,744
Total funds carried forward	12	(1,656)	(1,656)
	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	18,506	18,506
Total income		18,506	18,506
<b>Expenditure on:</b>			
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
<b>Reconciliation of funds</b>			
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 £
<b>Current assets</b>			
Cash at bank and in hand	9	9,206	26,955
<b>Creditors: Amounts falling due within one year</b>	10	<u>(4,783)</u>	<u>(14,100)</u>
<b>Total assets less current liabilities</b>		4,423	12,855
<b>Creditors: Amounts falling due after more than one year</b>	11	<u>(6,079)</u>	<u>(7,110)</u>
<b>Net (liabilities)/assets</b>		<u><u>(1,656)</u></u>	<u><u>5,745</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>(1,656)</u>	<u>5,745</u>
<b>Total funds</b>	12	<u><u>(1,656)</u></u>	<u><u>5,745</u></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:

b.k.

.....  
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

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

## Human Rights Focus

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

#### 4 Expenditure on charitable activities

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

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

		<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Other resources expended	Note	226	226
		<hr/>	<hr/>
<b>Total for 2022</b>		226	226
		<hr/>	<hr/>
<b>Total for 2021</b>		605	605
		<hr/>	<hr/>

## 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><b>Donations and legacies</b></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><b>Charitable activities</b></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><b>Other expenditure</b></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.