

THE HUMAN DIGNITY TRUST

England & Wales · Charity number 1158093

Details

Status	Registered
Legal form	Charitable company
Company number	07472200
Registered	2014-08-01
Register	View on the Charity Commission register

Contact

Address	Human Dignity Trust 4th floor West - Quality House 5 - 9 Quality Court Chancery Lane London WC2A 1HP
Phone	02074193770
Email	info@humandignitytrust.org
Website	www.humandignitytrust.org

Activities

Objects: FOR THE PUBLIC BENEFIT: 1. TO PROMOTE AND PROTECT HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) THROUGHOUT THE WORLD, AND IN PARTICULAR (BUT WITHOUT LIMITATION):(I) THE RIGHTS TO HUMAN DIGNITY AND TO BE FREE FROM CRUEL, INHUMAN OR DEGRADING TREATMENT OR PUNISHMENT;(II) THE RIGHT TO PRIVACY AND TO PERSONAL AND SOCIAL DEVELOPMENT; AND2. TO PROMOTE THE SOUND ADMINISTRATION OF THE LAW.

Activities: THE HUMAN DIGNITY TRUST IS AN ORGANISATION OF INTERNATIONAL LAWYERS SUPPORTING LOCAL PARTNERS TO UPHOLD HUMAN RIGHTS AND CONSTITUTIONAL LAW IN COUNTRIES WHERE HOMOSEXUALITY IS CRIMINALISED. THE TRUST PROVIDES PRO BONO TECHNICAL LEGAL ASSISTANCE AND ADVISORY SERVICES AT THE REQUEST OF, AND IN COLLABORATION WITH LOCAL ACTIVISTS, THEIR LAWYERS AND OTHER HUMAN RIGHTS DEFENDERS.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Afghanistan
- Algeria
- Angola
- Antigua And Barbuda
- Bangladesh
- Barbados
- Bhutan
- Botswana
- Brunei
- Burma
- Burundi
- Cameroon
- Comoros
- Cook Islands
- Dominica
- Egypt
- Eritrea
- Eswatini
- Ethiopia
- Ghana
- Grenada
- Guinea
- Guyana
- Indonesia
- Iran
- Iraq
- Jamaica
- Kenya
- Kiribati
- Kuwait
- Lebanon
- Liberia
- Libya
- Malawi

- Malaysia
- Maldives
- Mauritania
- Mauritius
- Morocco
- Namibia
- Nigeria
- Occupied Palestinian Territories
- Oman
- Pakistan
- Papua New Guinea
- Qatar
- Saint Vincent
- Samoa
- Saudi Arabia
- Senegal
- Sierra Leone
- Singapore
- Solomon Islands
- Somalia
- South Sudan
- Sri Lanka
- St Kitts And Nevis
- St Lucia
- Sudan
- Syria
- Tanzania
- The Gambia
- Togo
- Tonga
- Tunisia
- Turkmenistan
- Tuvalu
- Uganda
- United Arab Emirates

- United States
- Uzbekistan
- Yemen
- Zambia
- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,077,389	£1,876,661	£1,403,308	14
2024-03-31	£1,752,436	£1,435,178	£1,202,580	14
2023-03-31	£1,493,598	£1,372,708	£821,611	12
2022-03-31	£1,386,272	£1,206,116	£700,721	10
2021-03-31	£1,124,261	£935,181	£520,565	10

Trustees

Name	Role	Appointed
Conway Blake	Chair	2018-05-24
Andrew David Arthur Miller		2023-06-01
Emma Jayne Cusdin		2020-09-17
Kenneth Jones		2025-03-10
Luis Alfonso Barroso		2023-02-16
Patrick Doris		2022-06-29
Professor Michael Kwame Addo		2020-09-17
Sara Jane Wilbourne		2023-06-01

Accounts

THE HUMAN DIGNITY TRUST
Trustees' Report and
Financial statements to 31 March 2025



Company registration: 07472200

Charity registration: 1158093

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

REFERENCE AND ADMINISTRATION DETAILS

The Trustees, who are also directors for the purposes of the Companies Act, present their twelfth statutory report and accounts, covering the period 1 April 2024 to 31 March 2025.

Charity Name	The Human Dignity Trust
Charity registration number	1158093
Company registration number	07472200
Registered Office	10 Queen Street Place London EC4R 1BE
Auditors	Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD
Solicitors	Bates Wells LLP 10 Queen Street Place London EC1N 2HR
Bankers	HSBC 31 Holborn Holborn Circus London EC4A 2DY
Operating Office	4th Floor West - Quality House 5-9 Quality Court, Chancery Lane London WC2A 1HP
Website	www.humandignitytrust.org

MEMBERSHIP

The Trustees from time to time shall be the only members of the Trust. A Trustee shall become a member on becoming a Trustee. At the date of this report the number of members was 9.

The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the Trust in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member, for:

- payment of the Trust's debts and liabilities contracted before he or she ceases to be a member;
- payment of the costs, charges and expenses of winding up; and
- adjustment of the rights of the contributories among themselves.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

TRUSTEES

The Trustees who are serving at the date of this report or who have served during the period covered by the accounts are:

<u>Name</u>	<u>Appointed as Trustee</u>	<u>Resigned as Trustee</u>	<u>Position</u>
Conway BLAKE	24/05/2018		Chair of Trustees
Patrick DORIS	29/06/2022		Vice Chair of Trustees
Matthew Charles ROBINSON	31/01/2018		Treasurer
Prof. Michael Kwame ADDO	17/09/2020		
Emma Jayne CUSDIN	17/09/2020		
Luis Alfonso BARROSO	16/02/2023		
Andrew MILLER	01/06/2023		
Sara WILBOURNE	01/06/2023		
Kenneth JONES	10/03/2025		

Any person who is willing to act as a Trustee, and would not be disqualified from acting under the provisions of Article of Association number 27, may be appointed to be a Trustee by a decision of the Trustees, for such term as the Trustees may decide, provided that every appointment must have the approval of the Founder while he remains a member (note: the Founder's membership ceased on 29 June 2022).

TRUSTEE INDUCTION AND TRAINING

New Trustees are inducted into the governance responsibilities of the Trust, and of the Company as a registered charity, by the Chair and Chief Executive. Guidance information from the Charity Commission is made available to all Trustees.

KEY MANAGEMENT

The key management personnel of the Trust are Treva Denise (Téa) Braun, Chief Executive of the Trust, supported by the Senior Management Team of Ariane Adam, Head of Legal, Emma Eastwood, Head of Strategic Communications, and Victoria Sanderson, Head of Finance and Operations.

CHIEF EXECUTIVE

Treva Denise (Téa) Braun, Chief Executive of the Trust, has executive responsibilities for the Trust.

OBJECTS

The Trust was registered as a charity on 1 August 2014. The objects of the Trust are for the public benefit:

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

To promote and to protect human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world, and in particular (but without limitation):

- the rights to human dignity and to be free from cruel, inhuman or degrading treatment or punishment;
- the right to privacy and to personal and social development; and
- to promote the sound administration of the law.

The charity confirms the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activity undertaken by the charity.

REMUNERATION POLICY FOR KEY PERSONNEL

Senior Management salaries are determined by the Remunerations Committee who have delegated responsibility for considering and recommending to the Board the Trust's policy for all staff remuneration.

FINANCIAL RESULTS FOR THE PERIOD

The financial results are set out in full in the accounts.

Income for the period increased by £324,953 (19%) to £2,077,389 while expenditure increased by £441,483 (31%) to £1,876,661. We are very grateful to longstanding and more recent funders and partners, without whose support our work wouldn't be possible.

At the close of the financial year, the Trust held total net assets of £1,403,308. Of these funds, £58,916 are restricted funds to be carried forward, representing funds which the Trust received for its charitable activities that have not yet been expended. The unrestricted reserves held by the Trust are £1,344,392.

THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES

POLICY ON RESERVES

The Trust needs to retain the necessary level of unrestricted reserves to have the resource to respond to shortfall in income and meet any unexpected expenditure. The target level of unrestricted reserves has been assessed using a risk-based approach. The Trustees have reviewed income risk, expenditure risk and other major operating risks. Based on this analysis, the Trustees opinion is that the reserves should equate to approximately six to twelve months of operating expenditure. Operating expenditure is defined as staff costs, regional associate costs and essential running costs.

The Trustees will agree a target level for the unrestricted reserves, which will be kept under review and reassessed regularly. The actual level of unrestricted reserves at any time will then be measured against this target, and appropriate action taken to make up any shortfall or utilise any surplus. The policy will be reviewed annually at the year-end by the Trustees and regularly monitored throughout the year.

The required level of reserves would be between £610,194-£1,220,388. For the year ended 31 March 2025 the Trust has £1,344,392 of unrestricted reserves. Of this amount £249,423 are designated and £1,094,969 are not designated.

PRINCIPAL RISKS

The Board of Trustees, and Finance, Audit, Risk and Governance Committee, meet five times per year, and more frequently if appropriate. All significant risks, together with current mitigation actions, are reviewed regularly throughout the year through a formal risk management process. The Trustees are satisfied that the risks identified have been mitigated to an acceptable level.

The principal risks and uncertainties identified by the charity are as follows:

Risk identified	Action taken to mitigate risk
Income risk	A strict income budget is in place, with bi-monthly targets. The Board of Trustees meets five times per year to discuss progress.
Risk to staff	The safety of staff on overseas business trips is reviewed for every trip, and security and insurance are provided as appropriate.

FUNDRAISING

The vast majority of our fundraising has been with established foundations, corporates, and government bodies, all of which have rigorous application and approval procedures. The Trust has also received funding through individual high net worth individuals and, through our website, members of the public make smaller donations either on a one-off or recurring basis. We do not fundraise through mass appeals or use external professional fundraisers. The Trust is registered with the fundraising regulator.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of the Trust 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).

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 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 we are aware:

- There is no relevant information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the charitable company's auditors are aware of that information.

The report of the Trustees has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

PLANS FOR THE FUTURE

We will continue delivering under our 5-year strategy (2024-2029). With both ongoing success in our work in the past year and ever-increasing opposition including anti-rights forces and rising political and funding insecurity for human rights globally, we will continue the same work we've always done whilst continuing to use new, agile strategies to help our partners counter rollback and regression.

Our central focus will remain providing technical assistance for decriminalising consensual same-sex sexual conduct, eradicating other repressive laws and practices that are justified on the basis of the criminal law – inclusive of both old colonial-era laws and newer forms of criminalisation – and

THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES

reforming wider sexual offence laws and enacting protective legislation, most notably hate crime laws. We will continue expanding our complementary support to local partners with media and communications strategies. We will also further embed and grow our regionally based members of the team in the regions in which we work, and further strengthen our operational systems and structures to ensure stability and efficiency in how we carry out our work.

Our 5-year Strategy (2024-2029), incorporates five priority areas:

1. Strategic human rights litigation;
2. Legislative reform;
3. Media, communications and public education;
4. International and regional and advocacy;
5. Operational strengthening.

In close collaboration with our local partners, we will press forward with existing and new legal cases, technical assistance for legislative reform and communications plans across Africa, Asia, the Caribbean, and the Pacific. We will also continue to update, promote, disseminate, and leverage our extensive body of research including at key regional and international fora, in order to keep the issues of decriminalisation, wider sexual offences law reform and protective legislation on human rights agendas around the Commonwealth and beyond.

ACTIVITIES UNDERTAKEN DURING THE REPORTING PERIOD

Between 1 April 2024 and 31 March 2025, the Trust completed a number of major activities and achieved significant legal successes, across both our strategic litigation and legislative reform work to support local partners to eradicate laws that criminalise, discriminate against and fail to adequately protect LGBT people. We also successfully grew our media and communications strategies in collaboration with our local civil society and government partners.

Technical legal assistance

In this period, the Trust has been working actively with local civil society, legal and government partners in 20 countries across four regions of the world.

Two new decriminalisation cases were filed in domestic courts, with our support having contributed to their development. We continued to support ongoing filed cases and litigants in six jurisdictions and helped achieve a landmark court victory that decriminalised LGBT people in Namibia. We supported two further jurisdictions with efforts to ensure implementation of international human rights decisions calling for decriminalisation, and worked in an additional ten countries through research, strategy sessions, legal drafting, online trainings and/or consultations with a view to developing legal strategies to challenge anti-LGBT laws in the courts.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

Our legislative reform work, in which the Trust provides technical legal assistance on request to governments seeking to reform sexual offence laws that criminalise, discriminate against, or fail to adequately protect LGBT people and other marginalised groups, and to enact protective legislation, was also active this year. With renewed funding from the UK Foreign, Commonwealth and Development Office, the Trust provided ongoing technical legal expertise to two Commonwealth governments to develop human rights compliant bills on sexual offences, hate crimes and/or equal opportunities. Through this work, a new law against hate crimes was enacted in the Seychelles and took effect from 1 October 2024, providing for the first time in the country's history a clear and strong legal protection against hate-motivated crime. Bills in these and other partner countries are finalised and working their way through domestic legislative processes. We also supported civil society organisations in one additional country to effectively analyse or advocate for legislative reform, and we brought together participants from nine countries to discuss and strategise around the potential development of hate crime legislation.

The direct beneficiaries of our work – namely the LGBT populations in the countries in which the Trust is active – totals close to 20 million people globally. In the case of our legislative reform work, additional beneficiaries include tens of millions of other marginalised people such as women, children and persons with disabilities all of whom will directly benefit from broad-based reforms to discriminatory or inadequate sexual offence laws or the enactment of hate crime or equal opportunities legislation.

Media, communications and publications

Our media and communications support to our local partners always complements our technical legal assistance.

We supported the development and implementation of communications strategies linked to litigation in seven countries in the Caribbean, the Pacific and Africa. Together with our partners and local lawyers in two of these countries, this involved agreeing messaging and media relations tactics in advance of three case filings in order to prepare the ground for facts-based and persuasive reporting on constitutional challenges, whilst in another four countries we supported the drafting of press releases and think pieces following key hearings and judgments.

The Trust's support to local public education campaigns linked to legal change continued in three countries, with public service announcements reaching significant percentages of two of the countries' population across broadcast and digital, and appearances of campaign spokespeople on TV, radio and public events reaching key target audiences. A national poll, which may eventually inform similar campaigns and persuasive messaging in one further country, was also completed.

We continued to advance our use of film to communicate complex and compelling legal issues affecting LGBT human rights to broader global audiences. Over the course of the year, the Trust produced five films, including an award-winning documentary about the legacy of UK colonial-era laws on LGBT people around the Commonwealth, a film about the winning decriminalisation case in Mauritius, and a profile film featuring one of our Senior Lawyers discussing an HDT-supported legal case in Namibia to decriminalise same-sex acts. The Trust scored over 896 media mentions during the

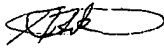
**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

year, comprising a reach of 3.94 billion people globally. This year, we also published a second, updated version of our 2016 report on the criminalisation of lesbian and bisexual women, *Breaking the Silence*, as well as our five-year strategic plan, *Pride in Progress: A Roadmap to Ending LGBT Criminalisation*, and a number of case digests on key constitutional challenges to laws criminalising same-sex intimacy.

Leadership and growth

Téa Braun continued to lead the organisation. Under her leadership and thanks to the generous support of our donors, our annual income reached £2,077,389 in this financial year. The value of *pro bono* legal services in support of our work from our Legal and Bar Panels this year amounted to in excess of £2,200,000. We established a new Finance and Operations department, and it became fully staffed in this period, which has helped us grow and strengthen our internal operations including policies and procedures, enhancing our staff offer and making it easier for our expert teams to do their work.

Signed on behalf of the Trustees



Conway Blake (Oct 1, 2025, 6:02pm)

Conway Blake

Chair of Trustees

Dated: 25th September 2025

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2025

We have audited the financial statements of The Human Dignity Trust (the 'company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2025 and of income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2025

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' 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 and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' 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.
- the trustees 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' report .

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the '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 or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2025

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 is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Companies Act 2006. We identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company is complying with legal and regulatory framework, including the requirement to properly account for restricted funds, thorough discussions with management, together with the review of the charity's documented policies and procedures.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that the income from grants and donations were properly identified, expenditure were complied with the control procedures and appropriately charged. In addition, we checked that restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. We also reviewed journal adjustments and unusual transactions.

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

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2025

Use of our report

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report or for the opinions we have formed.



Shoaib Arshad (Oct 9, 2025, 4:27pm)

Shoaib Arshad (Senior Statutory Auditor)

For and on behalf of:

Knox Cropper LLP

Chartered Accountants & Statutory Auditors

65 Leadenhall Street

London

EC3A 2AD

09 Oct 2025

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNTS)
FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
	Notes	£	£	£			£
Income from:							
Donations and legacies		781,708	1,260,863	2,042,571	628,607	1,103,652	1,732,259
Investments		33,024	-	33,024	20,177	-	20,177
Other income		1,794	-	1,794	-	-	-
Total income	2	816,526	1,260,863	2,077,389	648,784	1,103,652	1,752,436
Expenditure on:							
Costs of generating funds							
Costs of raising funds		179,046	-	179,046	132,634	-	132,634
Charitable activities		299,944	1,397,671	1,697,615	330,905	971,639	1,302,544
Total expenditure	3	478,990	1,397,671	1,876,661	463,539	971,639	1,435,178
Net movement in funds		337,536	(136,808)	200,728	185,245	132,013	317,258
Funds brought forward	1	1,006,856	195,724	1,202,580	821,611	63,711	885,322
Funds carried forward		1,344,392	58,916	1,403,308	1,006,856	195,724	1,202,580

The statement of financial activities includes all gains and losses in the period. All income and expenditure is derived from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

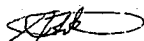
**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

BALANCE SHEET AT 31 MARCH 2025

	Notes	2025 £	2024 £
Fixed Assets	8	9,312	16,225
Current Assets			
Debtors	9	110,310	34,309
Cash at bank and in hand		1,624,020	1,231,175
Total Current Assets		<u>1,734,330</u>	<u>1,265,484</u>
Creditors: amounts falling due within one year	10	<u>340,334</u>	<u>79,129</u>
Net Current Assets		1,393,996	1,186,355
Net Assets		<u>1,403,308</u>	<u>1,202,580</u>
Funds of the Trust			
Unrestricted funds			
General Fund		1,094,969	850,412
Designated Fund - 2024/25 Projects		-	156,444
Designated Fund - 2025/26 Projects		249,423	-
		<u>1,344,392</u>	<u>1,006,856</u>
Restricted funds		58,916	195,724
Total Funds	11	<u>1,403,308</u>	<u>1,202,580</u>

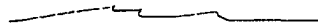
The accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime were approved for issue by the board and were signed on its behalf on

25th September 2025



Conway Blake (Oct 1, 2025, 6:02pm)

Conway Blake
Chair of Trustees / Company Director



Matthew Charles Robinson (Sep 30, 2025, 12:49pm)

Matthew Robinson
Treasurer / Company Director

Company registration number: 07472200

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024	
	£	£	
Cash flows from operating activities:			
Net cash from operating activities (see below)	366,165	485,460	
Cash flows from investing activities			
Interest from investments	33,024	20,177	
Fixed Assets	(6,344)	(6,343)	
Net cash provided by investing activities	26,680	13,834	
Change in cash and cash equivalents in the year	392,845	499,293	
Cash and cash equivalents at the beginning of the year	1,231,175	731,882	
Cash and cash equivalents at end of the year	1,624,020	1,231,175	
	2025	2024	
	£	£	
Net income for the year (per Statement of Financial Activities)	200,728	317,258	
Adjustments for:			
Interest from investment income	(33,024)	(20,177)	
Depreciation	13,257	17,922	
(Increase)/ decrease in debtors	(76,001)	208,125	
Increase/ (decrease) in creditors	261,205	(37,668)	
Net cash from operating activities	366,165	485,460	
Analysis of cash and cash equivalents	2024	Cashflows	2025
	£	£	£
Cash in hand	1,231,175	392,845	1,624,020

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

(a) Basis of accounting

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(FRS102)), the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Human Dignity Trust meets the definition of a public 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.

(b) Incorporation details

The charity is a private limited company incorporated in England and Wales. The company's registered number is 07472200 and its registered office is 10 Queen Street Place, London, EC4R 1BE. The charity's principal activity is to support those who want to challenge laws that criminalise lesbian, gay, bisexual and transgender (LGBT) people wherever they exist in the world, through litigation and legislative reform.

(c) Depreciation of fixed assets

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

- Leasehold improvements - Straight line over the length of the lease
- Fixtures & fittings - Straight line over 3 years
- IT equipment - Straight line over 3 years

(d) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

1. Accounting policies (continued)

(e) Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when:

- the Trust becomes entitled to the resources;
- receipt of the income is more than probable; and
- the monetary value can be measured with sufficient reliability.

Where income has related expenditure (as with fundraising or contract income) the figures are reported gross in the SoFA.

Grants and donations are only included in the SoFA when they are probable to be received, can be measured reliably, and the charity is entitled to the income.

Gifts in kind are accounted for at a reasonable estimate of their value to the Trust or the amount actually realised and are included in the SoFA as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Trust is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Trust of the service or facility received.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Investment income is included in the accounts when receivable.

(f) Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to pay out resources.

Costs of generating funds includes the costs associated with attracting voluntary income.

Trust activities includes the costs incurred by the Trust in the delivery of its activities. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of Members' and Trustees' meetings and cost of any legal advice to Trustees on governance or constitutional matters.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

1. Accounting policies (continued)

(g) Cash and cash equivalents

Cash and cash equivalents includes cash and short term highly liquid investments with short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves level and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

(i) 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.

(j) Estimates and judgements

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. Although these estimates are based on the Trustees' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates.

(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (continued)

2. Total income

Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Arcus Foundation	-	-	-	-	78,724	78,724
Foreign, Commonwealth & Development Office	-	704,294	704,294	-	439,127	439,127
Luminate	315,061	-	315,061	80,092	-	80,092
Oak Foundation	80,000	70,000	150,000	80,000	130,000	210,000
Open Society Foundations	-	-	-	139,433	-	139,433
Sigrid Rausing Trust	-	300,000	300,000	125,000	300,000	425,000
Equality Without Borders	46,086	-	46,086	51,515	-	51,515
Elton John AIDS Foundation	-	179,569	179,569	-	147,996	147,996
RMDS Foundation	10,000	-	10,000	10,000	-	10,000
Evan Cornish Foundation	-	-	-	10,000	-	10,000
NextEnergy Foundation	-	2,000	2,000	-	2,000	2,000
Kaleidoscope Trust	-	5,000	5,000	-	-	-
Postcode Justice Trust	225,000	-	225,000	-	-	-
The Woodward Charitable Trust	5,000	-	5,000	-	-	-
UHAI	-	-	-	-	5,805	5,805
Miscellaneous donations	37,210	-	37,210	49,883	5,805	49,883
Corporate donations	63,351	-	63,351	82,684	-	82,684
	<u>781,708</u>	<u>1,260,863</u>	<u>2,042,571</u>	<u>628,607</u>	<u>1,109,457</u>	<u>1,732,259</u>
Investments	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Bank interest	33,024	-	33,024	20,177	-	20,177
	<u>33,024</u>	<u>-</u>	<u>33,024</u>	<u>20,177</u>	<u>-</u>	<u>20,177</u>
Other income	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Other income	1,794	-	1,794	-	-	-
	<u>1,794</u>	<u>-</u>	<u>1,794</u>	<u>-</u>	<u>-</u>	<u>-</u>

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

3. Total expenditure

	Basis of Allocation	Fundraising	Trust Activities	Governance	Total 2025
Bank Charges	Staff Time	-	-	-	-
Insurance	Staff Time	32	171	21	224
Professional Fees	Usage	-	220,006	11,152	231,158
Regionalisation costs	Usage	-	107,619	-	107,619
GDC and other events costs	Direct	-	281,050	-	281,050
Litigation costs	Direct	-	128,122	-	128,122
Communications costs	Direct	-	33,274	-	33,274
Fundraising costs	Direct	4,552	-	-	4,552
Legal consultancy costs	Direct	-	46,679	-	46,679
Rent and Rates	Staff Time	1,284	6,823	819	8,926
Salaries and Fees	Direct	148,467	651,565	73,444	873,476
Telephone and Communications	Staff Time	839	4,462	536	5,837
Other establishment costs	Staff Time	21,965	106,824	13,698	142,487
		177,139	1,586,595	99,670	1,863,404
Depreciation	Staff Time	1,907	10,133	1,217	13,257
		179,046	1,596,728	100,887	1,876,661

	Basis of Allocation	Fundraising	Trust Activities	Governance	Total 2024
Annual Accounts	Direct	-	-	51,119	51,119
Bank Charges	Staff Time	691	3,671	441	4,803
Equipment and I.T. Costs	Staff Time	1,860	9,885	1,187	12,932
Insurance	Staff Time	1,021	5,423	651	7,095
Office, Printing and Stationery	Staff Time	94	501	60	656
Professional Fees	Usage	-	116,675	1,206	117,881
Advocacy costs	Direct	-	52,864	-	52,864
Litigation costs	Direct	-	136,237	-	136,237
Communications costs	Direct	-	48,318	-	48,318
Fundraising costs	Direct	6,030	-	-	6,030
Legislative reform costs	Direct	-	148,434	-	148,434
Rent and Rates	Staff Time	14,639	77,795	9,341	101,775
Salaries and Fees	Direct	103,807	558,718	54,199	716,724
Telephone and Communications	Staff Time	224	1,192	143	1,560
Other establishment costs	Staff Time	1,516	8,229	1,083	10,828
		129,882	1,167,943	119,430	1,417,256
Depreciation	Staff Time	2,578	13,699	1,645	17,922
		132,460	1,181,643	121,075	1,435,178

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

4. Net movement in funds is stated after charging:	2025	2024
	£	£
Operating lease rentals payable	87,103	101,775
Auditors' remuneration plus VAT	8,760	10,680
	<u> </u>	<u> </u>
5. Staff costs and staff numbers	2025	2024
	£	£
Salaries and wages	750,444	576,438
Pension costs	34,350	36,949
Social Security costs	85,465	61,266
Redundancy payments	3,215	-
	<u> </u>	<u> </u>
	<u>873,474</u>	<u>674,652</u>

The number of employees during the period was 14 (2024 14).

The Trust operates a pension scheme for its employees, and complies with employer pension duties in respect of its employees in accordance with Part 1 of the Pensions Act 2008.

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel of which there were 4 in 2025 and 4 in 2024 are £384,851 (2024 £301,146).

The number of employees whose remuneration (wages only) fell within the following bands were:

	2025	2024
	No	No
£60,000-£70,000	1	-
£70,000- £80,000	1	-
£80,000-£90,000	1	-
£90,000-£100,000	-	1
£100,000-£110,000	1	-

6. Trustee remuneration & related party transactions

No Trustees received any remuneration during the period. No Trustees received any expenses in the period (2024: £98).

No Trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the Trust during the period (2024: none).

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

7. Taxation

As the Trust is a non-trading organisation with charitable objectives, there is no liability to corporation tax.

8. Fixed assets

	Leasehold improvements £	Fixture & fittings £	IT equipment £	Total £
Costs				
As at 31 March 2024	59,794	12,999	21,313	94,106
Acquired during the year	-	4,580	1,764	6,344
As at 31 March 2025	59,794	17,579	23,077	100,450
Accumulated depreciation				
As at 31 March 2024	54,811	8,631	14,439	77,881
Charge for the year	4,983	3,607	4,667	13,257
As at 31 March 2025	59,794	12,238	19,106	91,138
Net book value				
As at 31 March 2024	4,983	4,368	6,874	16,225
As at 31 March 2025	-	5,341	3,971	9,312

9. Debtors

	2025 £	2024 £
Prepayments	55,151	34,309
Accrued Income	51,307	-
Other Debtors	3,852	-
	<u>110,310</u>	<u>34,309</u>

10. Creditors: amounts falling due within one year

Taxation and Social Security	21,584	26,497
Other Creditors and Accruals	93,750	52,632
Deferred Income	225,000	-
	<u>340,334</u>	<u>79,129</u>

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

11. Movements in funds

	01/04/2024	Income	Expenditure	31/03/2025
Restricted Funds				
Foreign, Commonwealth & Development Office	-	704,294	704,294	-
Oak Foundation	52,508	70,000	120,806	1,702
Elton John AIDS Foundation	24,028	179,569	179,672	23,925
The Baring Foundation	4,842	-	4,842	-
NextEnergy Foundation	2,000	2,000	4,000	-
Sigrid Rausing Trust	33,622	300,000	300,333	33,289
Arcus Foundation	78,724	-	78,724	-
Kaleidoscope Trust	-	5,000	5,000	-
	<u>195,724</u>	<u>1,260,863</u>	<u>1,397,671</u>	<u>58,916</u>
Unrestricted Funds				
General Fund	850,412	567,103	322,546	1,094,969
Designated Fund - 2024/25 Projects	156,444	-	156,444	-
Designated Fund - 2025/26 Projects	-	249,423	-	249,423
	<u>1,006,856</u>	<u>816,526</u>	<u>478,990</u>	<u>1,344,392</u>
	<u>1,202,580</u>	<u>2,077,389</u>	<u>1,876,661</u>	<u>1,403,308</u>
	01/04/2023	Income	Expenditure	31/03/2024
Restricted Funds				
Foreign, Commonwealth & Development Office	-	439,127	439,127	-
Oak Foundation	10,634	130,000	88,126	52,508
Elton John AIDS Foundation	9,234	147,996	133,202	24,028
The Baring Foundation	28,118	-	23,276	4,842
Luminate	15,725	-	15,725	-
NextEnergy Foundation	-	2,000	-	2,000
Sigrid Rausing Trust	-	300,000	266,378	33,622
Arcus Foundation	-	78,724	-	78,724
UAHI	-	5,805	5,805	-
	<u>63,711</u>	<u>1,103,652</u>	<u>971,639</u>	<u>195,724</u>
Unrestricted Funds				
General Fund	665,167	648,784	463,539	850,412
Designated Fund - 2023/24 Projects	156,444	-	-	156,444
	<u>821,611</u>	<u>648,784</u>	<u>463,539</u>	<u>1,006,856</u>
	<u>885,322</u>	<u>1,752,436</u>	<u>1,435,178</u>	<u>1,202,580</u>

Foreign, Commonwealth & Development Office

This grant is for The Human Dignity Trust's work in reducing violence and discrimination against LGBT people, women and girls, and other vulnerable groups through the reform of sexual offences, anti-discrimination and hate crime laws in the Commonwealth and beyond.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

Oak Foundation

This grant is for The Human Dignity Trust to create an enabling environment for successful legal change by developing and implementing media and communications strategies and/or broader public education campaigns linked to any litigation or legislative reform effort.

Elton John AIDS Foundation

This grant is for The Human Dignity Trust's work in removing structural barriers to HIV prevention by advancing decriminalisation.

The Baring Foundation

This grant is for The Human Dignity Trust to support a set of advocacy activities to inform and convene key global stakeholders around a ground-breaking decision by the Committee on the Elimination of Discrimination Against Women (CEDAW).

Luminate (2022 grant)

This grant is for The Human Dignity Trust to hold a litigant retreat to provide respite and share learning.

Evan Cornish Foundation

This grant is for The Human Dignity Trust to accelerate the decriminalisation of LGBT people and related legal advances globally through technical legal and strategic communications support for the LGBT human rights movement.

NextEnergy Foundation

This grant is to cover a portion of a grant made by The Human Dignity Trust to a local LGBT organisation working in a country in the Caribbean which criminalises LGBT people.

12. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Fixed Assets	9,312	-	9,312
Net Current assets	1,335,080	58,916	1,393,996
Total net assets	1,344,392	58,916	1,403,308

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed Assets	16,225	-	16,225
Net Current assets	997,947	195,724	1,186,355
Total net assets	1,014,172	195,724	1,202,580

13. Operating lease commitments payable as a lessee

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

	2025	2024
	£	£
Property		
Less than one year	63,351	101,775
One to five years	174,215	-
	237,566	101,775

Accounts

THE HUMAN DIGNITY TRUST
Trustees' Report and
Financial statements to 31 March 2024

WEDNESDAY



ADEUGE5Y

A19

30/10/2024

#119

COMPANIES HOUSE

Company registration: 7472200

Charity registration: 1158093

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

REFERENCE AND ADMINISTRATION DETAILS

The Trustees, who are also directors for the purposes of the Companies Act, present their twelfth statutory report and accounts, covering the period 1st April 2023 to 31st March 2024.

Charity Name	The Human Dignity Trust
Charity registration number	1158093
Company registration number	7472200
Registered Office	10 Queen Street Place London EC4R 1BE
Auditors	Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD
Solicitors	Bates Wells LLP 10 Queen Street Place London EC1N 2HR
Bankers	HSBC 31 Holborn Holborn Circus London EC4A 2DY
Operating Office	4th Floor West - Quality House 5-9 Quality Court, Chancery Lane London WC2A 1HP
Website	www.humandignitytrust.org

MEMBERSHIP

The Trustees from time to time shall be the only members of the Trust. A Trustee shall become a member on becoming a Trustee. At the date of this report the number of members was 9.

The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the Trust in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member, for:

- payment of the Trust's debts and liabilities contracted before he or she ceases to be a member;
- payment of the costs, charges and expenses of winding up; and
- adjustment of the rights of the contributories among themselves.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

FOUNDER MEMBER AND CHAIR OF TRUSTEES

The Founder Member, Timothy John Otty KC, was the first Chair of the Trustees. He retired from that office effective 31 January 2016 after over 5 years at the helm. The Trustees appointed the Rt Hon Shaun Woodward as the new Chair effective the same day and he remained Chair until 29 June 2022. The Treasurer, Matthew Robinson, was Acting Chair from 29 June 2022 until Julia Chain, was appointed effective 14 July 2022, resigning on 1st March 2024. Conway Blake was appointed effective 1st March 2024 and he remains Chair of the Trust. The Chair of the Trustees serves for such term of office as the Trustees determine and they may at any time remove him or her from that office.

TRUSTEES

The Trustees who are serving at the date of this report or who have served during the period covered by the accounts are:

<u>Name</u>	<u>Appointed as Trustee</u>	<u>Resigned as Trustee</u>	<u>Position</u>
Conway BLAKE	24/05/2018		Chair of Trustees
Julia Sarah CHAIN	14/07/2022	01/03/2024	Chair of Trustees
Patrick DORIS	29/06/2022		Vice Chair of Trustees
Matthew Charles ROBINSON	31/01/2018		Treasurer
Conway BLAKE	24/05/2018		
Prof. Michael Kwame ADDO	17/09/2020		
Emma Jayne CUSDIN	17/09/2020		
Luis Alfonso BARROSO	16/02/2023		
Robert Andrew SWADE	16/02/2023	23/11/2023	
Andrew MILLER	01/06/2023		
Sara WILBOURNE	01/06/2023		

Any person who is willing to act as a Trustee, and would not be disqualified from acting under the provisions of Article of Association number 27, may be appointed to be a Trustee by a decision of the Trustees, for such term as the Trustees may decide, provided that every appointment must have the approval of the Founder while he remains a member (note: the Founder's membership ceased on 29/06/2022).

TRUSTEE INDUCTION AND TRAINING

New Trustees are inducted into the governance responsibilities of the Trust, and of the Company as a registered charity, by the Chair and Chief Executive. Guidance information from the Charity Commission is made available to all Trustees.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

KEY MANAGEMENT

The key management personnel of the Trust are Treva Denise (Téa) Braun, Chief Executive of the Trust, supported by the Senior Management Team of Ariane Adam- Head of Legal, Emma Eastwood - Head of Strategic Communications, and Victoria Sanderson- Head of Finance and Operations.

CHIEF EXECUTIVE

Treva Denise (Téa) Braun, Chief Executive of the Trust, has executive responsibilities for the Trust.

OBJECTS

The Trust was registered as a charity on 1st August 2014. The objects of the Trust are for the public benefit:

To promote and to protect human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world, and in particular (but without limitation):

- the rights to human dignity and to be free from cruel, inhuman or degrading treatment or punishment;
- the right to privacy and to personal and social development; and
- to promote the sound administration of the law.

The charity confirms the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activity undertaken by the charity.

FINANCIAL RESULTS FOR THE PERIOD

The financial results are set out in the attached accounts. Income for the period was £1,752,436 whilst expenditure totalled £1,435,178 Total funds held as at 31st March 2024 are £1,202,580.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

POLICY ON RESERVES

In the opinion of the Trustees the level of reserves required to safeguard the operations of the Trust in the event of the loss of significant funding equates to approximately six months' unrestricted operating expenditure. The actual level of reserves tends to fluctuate due to the seasonality of the Trust's grant funding and expenditure, and should it deviate significantly from this level, the Trustees would conduct a review. Based on the results for the year ended 31 March 2024 the required level of reserves would be £476,843. Free reserves, excluding designated funds and funds tied in fixed assets, as at 31 March 2024, are £850,412. In order to secure the future of the Trust, the aim of the Trustees is to secure the on-going financial commitment of funders.

PRINCIPAL RISKS

The Board of Trustees, and Finance, Audit, Risk and Governance Committee, meet five times per year, and more frequently if appropriate. All significant risks, together with current mitigation actions, are reviewed regularly throughout the year through a formal risk management process. The Trustees are satisfied that the risks identified have been mitigated to an acceptable level.

The principal risks and uncertainties identified by the charity are as follows:

Risk identified	Action taken to mitigate risk
Income risk	A strict income budget is in place, with bi-monthly targets. The Board of Trustees meets five times per year to discuss progress.
Risk to staff	The safety of staff on overseas business trips is reviewed for every trip, and security and insurance are provided as appropriate.

FUNDRAISING

The vast majority of our fundraising has been with established foundations, corporates, and government bodies, all of which have rigorous application and approval procedures. The Trust has also received funding through individual high net worth individuals and, through our website, members of the public make smaller donations either on a one-off or recurring basis. We do not fundraise through mass appeals or use external professional fundraisers.

TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of the Trust 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).

THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES

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 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 we are aware:

- There is no relevant information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the charitable company's auditors are aware of that information.

The report of the Trustees has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

PLANS FOR THE FUTURE

We will be finalising a new 5-year strategy to commence April 2024 and run to March 2029. With both ongoing success in our work in the past year and a growing anti-LGBT movement in some regions, we will continue the same work we've always done whilst building in new, agile strategies to help our partners counter rollback and regression.

Our central focus will remain providing technical assistance for decriminalising consensual same-sex sexual conduct, eradicating other repressive laws and practices that are justified on the basis of the criminal law, reforming wider sexual offence laws and enacting protective legislation, inclusive of both old colonial-era laws and newer forms of criminalisation.

We will continue expanding our complementary support to local partners with media and communications strategies. Having grown our in-house legal team over the past year, including bringing on board new regionally-based members of the team in the regions in which we work, we

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

will expand our work and provide ever-increasing support for local partners with their legal change efforts.

Our new 5-year Strategy (2024-2029), will incorporate five priority areas:

1. Strategic human rights litigation;
2. Legislative reform;
3. Media, communications and public education;
4. International and regional and advocacy;
5. Operational strengthening.

In close collaboration with our local partners, we will press forward with existing and new legal cases, technical assistance for legislative reform and communications plans across Africa, Asia, the Caribbean, and the Pacific. We will also continue to update, promote, disseminate, and leverage our extensive body of research including at key regional and international fora, in order to keep the issues of decriminalisation, wider sexual offences law reform and protective legislation on human rights agendas around the Commonwealth and beyond.

As we grow, we will build up our internal operational capacity and ensure our high-performing teams have what they need to thrive.

ACTIVITIES UNDERTAKEN DURING THE REPORTING PERIOD

Between 1 April 2023 and 31 March 2024, the Trust completed a number of major activities and achieved significant legal successes, across both our strategic litigation and legislative reform work to support local partners to eradicate laws that criminalise, discriminate against and fail to adequately protect LGBT people. We also successfully grew our media and communications strategies in collaboration with our local civil society and government partners.

Technical legal assistance

In this period, the Trust has been working actively with local civil society, legal and government partners in 18 countries across four regions of the world.

We supported one new decriminalisation case filed in a domestic court, continued to support ongoing filed cases and litigants in seven jurisdictions, and supported two further jurisdictions with efforts to ensure implementation of international human rights decisions calling for decriminalisation. We also worked in an additional six countries through research, strategy sessions, legal drafting, online trainings and/or consultations with a view to developing legal strategies to challenge anti-LGBT laws in the courts.

Three decriminalisation cases and one freedom of association case were argued in domestic first instance or appeal courts, with judgments expected in 2023-24.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

We helped achieve a landmark court victory that decriminalised LGBT people in Mauritius.

Our legislative reform work, in which the Trust provides technical legal assistance on request to governments seeking to reform sexual offence laws that criminalise, discriminate against, or fail to adequately protect LGBT people and other marginalised groups, and to enact protective legislation, was also active this year. With renewed funding from the UK Foreign, Commonwealth and Development Office, the Trust provided ongoing technical legal expertise to two Commonwealth governments to develop human rights compliant bills on sexual offences, hate crimes and/or equal opportunities. Bills in these and other partner countries are finalised and working their way through domestic legislative processes. We also supported civil society organisations in one additional country to effectively analyse or advocate for legislative reform, and we brought together participants from nine countries to discuss and strategise around the potential development of hate crime legislation .

The direct beneficiaries of our work – namely the LGBT populations in the countries in which the Trust is active – totals close to 20 million people globally. In the case of our legislative reform work, additional beneficiaries include tens of millions of other marginalised people such as women, children and persons with disabilities all of whom will directly benefit from broad-based reforms to discriminatory or inadequate sexual offence laws or the enactment of hate crime or equal opportunities legislation.

Media and communications

Our media and communications support to our local partners always complements our technical legal assistance.

We supported the development and implementation of communications strategies linked to litigation in eight countries in the Caribbean, the Pacific, Asia and Africa. Together with our partners and local lawyers in two of these countries, this involved agreeing messaging and media relations tactics in advance of case filings in order to prepare the ground for facts-based and persuasive reporting on constitutional challenges, whilst in another six countries we supported the drafting of press releases and think pieces following key hearings and judgments.

The Trust's support to local public education campaigns linked to legal change continued in three country, with public service announcements reaching significant percentages of one of the country's population across broadcast and digital. A research project, including polling, which will eventually inform similar campaigns in one further country, was also developed.

We continued to advance our use of film to communicate complex and compelling legal issues affecting LGBT human rights to broader global audiences. Over the course of the year, the Trust produced two films, including a new impact video profiling our work. Our 30-minute documentary film, on the urgency and need for reform of sexual offence laws and introduction of hate crime legislation in the Commonwealth, continued to win garlands with a grand total of over 60 film festivals awards and selections.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES

The Trust scored over 1959 media mentions during the year, comprising a reach of 6.73 billion people globally.

Leadership and growth

Téa Braun continued to lead the organisation. Under her leadership and thanks to the generous support of our donors, we grew our annual income to £1,752,436 in this financial year. The value of *pro bono* legal services in support of our work from our Legal and Bar Panels this year amounted to in excess of £1.5 million. We also completed the final year of implementing our 3-Year Strategy (2021-2024) with great success, including achieving a record number of legal victories, and further increasing our permanent staffing complement in order to meet the demands and opportunities for our work. For the first time ever, we brought on board three Senior Associates based in the regions in which we work and representing the Trust to help advance our mission, as well as a long-term Senior Legal Consultant based in one of the regions who is working with us to advance a new case the UN level.

Signed on behalf of the Trustees

Conway Blake

Conway Blake (Wed, 23rd Oct 2024
12:15)

Chair of Trustees

Dated: 26th September 2024

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2024

We have audited the financial statements of The Human Dignity Trust (the 'company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2024 and of income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2024

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' 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 and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' 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.
- the trustees 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' report .

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the '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 or to cease operations, or have no realistic alternative but to do so.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2024

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 is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Companies Act 2006. We identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company is complying with legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management, together with the review of the charity's documented policies and procedures.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that the income from grants and donations were properly identified, expenditure were complied with the control procedures and appropriately charged. In addition, we checked that restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. We also reviewed journal adjustments and unusual transactions.

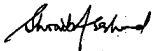
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2024

Use of our report

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report or for the opinions we have formed.



Shoaib Arshad (Thu, 24th Oct 2024
15:22:54 BST)

Shoaib Arshad (Senior Statutory Auditor)

For and on behalf of:

Knox Cropper LLP

Chartered Accountants & Statutory Auditors

65 Leadenhall Street

London

EC3A 2AD

24 Oct 2024

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNTS)
FOR THE YEAR ENDED 31ST MARCH 2024**

		Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds (restated)	Total 2023 (restated)
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies		628,607	1,103,652	1,732,259	621,291	930,118	1,551,409
Investments		20,177	-	20,177	3,901		3,901
Other income		-	-	-	2,000		2,000
Total income	2	<u>648,784</u>	<u>1,103,652</u>	<u>1,752,436</u>	<u>627,192</u>	<u>930,118</u>	<u>1,557,309</u>
Expenditure on:							
Costs of generating funds							
Costs of raising funds		132,634	-	132,634	123,534	-	123,534
Charitable activities		330,905	971,639	1,302,544	379,094	870,080	1,249,174
Total expenditure	3	<u>463,539</u>	<u>971,639</u>	<u>1,435,178</u>	<u>502,628</u>	<u>870,080</u>	<u>1,372,708</u>
Net movement in funds		185,245	132,013	317,258	124,564	60,038	184,601
Funds brought forward	1	<u>821,611</u>	<u>63,712</u>	<u>885,322</u>	<u>697,047</u>	<u>3,674</u>	<u>700,721</u>
Funds carried forward		<u>1,006,856</u>	<u>195,725</u>	<u>1,202,580</u>	<u>821,611</u>	<u>63,712</u>	<u>885,322</u>

The statement of financial activities includes all gains and losses in the period. All income and expenditure is derived from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

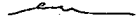
BALANCE SHEET AT 31ST MARCH 2024

	Notes	2024 £	2023 £ (restated)
Fixed Assets	7	16,225	27,803
Current Assets			
Debtors	8	34,309	242,434
Cash at bank and in hand		1,231,175	731,882
Total Current Assets		<u>1,265,484</u>	<u>974,316</u>
Creditors: amounts falling due within one year	9	<u>79,129</u>	<u>116,797</u>
Net Current Assets		1,186,355	857,519
Net Assets		<u>1,202,580</u>	<u>885,322</u>
Funds of the Trust			
Unrestricted funds			
General Fund		850,412	665,167
Designated Fund - 2023/24 Projects		156,444	156,444
Designated Fund - 2024/25 Projects			-
		<u>1,006,856</u>	<u>821,611</u>
Restricted funds		195,724	63,712
Total Funds	10	<u>1,202,580</u>	<u>885,322</u>

The accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime were approved for issue by the board and were signed on its behalf on

26th September 2024

Conway Blake
 Conway Blake, 23rd Oct 2024
 12:45:36 BST
 Chair of Trustees / Company Director


 Matthew Robinson
 Matthew Charles Robinson (Wed, 23rd
 Oct 2024 16:43:48 BST)
 Treasurer / Company Director

Company registration number: 7472200

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £ (restated)	
Cash flows from operating activities:			
Net cash from operating activities (see below)	485,460	311,721	
Cash flows from investing activities			
Interest from investments	20,177	3,901	
Fixed Assets	(6,343)	(10,093)	
Net cash provided by investing activities	13,834	(6,192)	
Change in cash and cash equivalents in the year	499,293	305,527	
Cash and cash equivalents at the beginning of the year	731,882	426,355	
Cash and cash equivalents at end of the year	1,231,175	731,882	
	2024 £	2023 £ (restated)	
Net income for the year (per Statement of Financial Activities)	317,258	184,601	
Adjustments for:			
Interest from investment income	(20,177)	(3,901)	
Depreciation	17,922	19,467	
Decrease in debtors	208,125	194,202	
(Decrease)/ increase in creditors	(37,668)	(82,649)	
Net cash from operating activities	485,460	311,721	
Analysis of cash and cash equivalents	2023 £	Cashflows £	2024 £
Cash in hand	731,882	499,293	1,231,175

THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

(a) Basis of accounting

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(FRS102)), the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Human Dignity Trust meets the definition of a public 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.

(b) Incorporation details

The charity is a private limited company incorporated in England and Wales. The company's registered number is 7472200 and its registered office is 10 Queen Street Place, London, EC4R 1BE. The charity's principal activity is to support those who want to challenge laws that criminalise lesbian, gay, bisexual and transgender (LGBT) people wherever they exist in the world, through litigation and legislative reform.

(c) Depreciation of fixed assets

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

- Leasehold improvements - Straight line over the length of the lease
- Fixtures & fittings - Straight line over 3 years
- IT equipment - Straight line over 3 years

(d) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

1. Accounting policies (continued)

(e) Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when:

- the Trust becomes entitled to the resources;
- receipt of the income is more than probable; and
- the monetary value can be measured with sufficient reliability.

Where income has related expenditure (as with fundraising or contract income) the figures are reported gross in the SoFA.

Grants and donations are only included in the SoFA when they are probable to be received, can be measured reliably, and the charity is entitled to the income.

Gifts in kind are accounted for at a reasonable estimate of their value to the Trust or the amount actually realised and are included in the SoFA as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Trust is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Trust of the service or facility received.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Investment income is included in the accounts when receivable.

(f) Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to pay out resources.

Costs of generating funds includes the costs associated with attracting voluntary income.

Trust activities includes the costs incurred by the Trust in the delivery of its activities. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of Members' and Trustees' meetings and cost of any legal advice to Trustees on governance or constitutional matters.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

1. Accounting policies (continued)

(g) Key management disclosure

The total employee benefits of the key management personnel were £301,146 (2023: £319,501).

(h) Cash and cash equivalents

Cash and cash equivalents includes cash and short term highly liquid investments with short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves level and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

(j) 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.

(k) Estimates and judgements

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. Although these estimates are based on the Trustees' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates.

(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (continued)

2. Total income (restated)

Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £ (restated)	Total 2023 £ (restated)
ARCUS	-	78,724	78,724	-	-	-
FCDO	-	439,127	439,127	-	633,673	633,673
Luminate	80,092	-	80,092	245,958	24,597	270,555
Oak Foundation	80,000	130,000	210,000	100,000	159,979	259,979
Open Society Foundations	139,433	-	139,433	-	-	-
Sigrid Rausing Trust	125,000	300,000	425,000	125,000	-	125,000
Equality Without Borders	51,515	-	51,515	59,259	-	59,259
Elton John AIDS Foundation	-	147,996	147,996	-	52,382	52,382
The Baring Foundation	-	-	-	-	52,486	52,486
RMDS Foundation	10,000	-	10,000	5,000	-	5,000
Evan Cornish Foundation	10,000	-	10,000	-	5,000	5,000
NextEnergy Foundation	-	2,000	2,000	-	2,000	2,000
UHA1	-	5,805	5,805	-	-	-
Legacy	-	-	-	30,000	-	30,000
Miscellaneous donations	49,883	-	49,883	56,074	-	56,074
Corporate donations	82,684	-	82,684	-	-	-
	628,607	1,103,652	1,732,259	621,291	930,118	1,551,409
Investments	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Bank interest	20,177	-	20,177	3,901	-	3,901
	20,177	-	20,177	3,901	-	3,901
Other income	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fees	-	-	-	2,000	-	2,000
	-	-	-	2,000	-	2,000

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

3. Total expenditure

	Basis of Allocation	Fundraising	Trust Activities	Governance	Total 2024
Annual Accounts	Direct	-	-	51,119	51,119
Bank Charges	Staff Time	691	3,671	441	4,803
Equipment and I.T. Costs	Staff Time	1,860	9,885	1,187	12,932
Insurance	Staff Time	1,021	5,423	651	7,095
Office, Printing and Stationery	Staff Time	94	501	60	656
Professional Fees	Usage	-	116,675	1,206	117,881
Advocacy costs	Direct	-	52,864	-	52,864
Litigation costs	Direct	-	136,237	-	136,237
Communications costs	Direct	-	48,318	-	48,318
Fundraising costs	Direct	6,030	-	-	6,030
Legislative reform costs	Direct	-	148,434	-	148,434
Rent and Rates	Staff Time	14,639	77,795	9,341	101,775
Salaries and Fees	Direct	103,807	558,718	54,199	716,724
Telephone and Communications	Staff Time	224	1,192	143	1,560
Other establishment costs	Staff Time	1,516	8,229	1,083	10,828
		129,882	1,167,943	119,430	1,417,256
Depreciation	Staff Time	2,578	13,699	1,645	17,922
		132,460	1,181,643	121,075	1,435,178

	Basis of Allocation	Fundraising	Trust Activities	Governance	Total 2023
Annual Accounts	Direct	-	-	7,108	7,108
Bank Charges	Staff Time	905	4,809	577	6,291
Equipment and I.T. Costs	Staff Time	1,064	5,655	679	7,398
Insurance	Staff Time	524	2,785	334	3,643
Office, Printing and Stationery	Staff Time	106	564	68	738
Professional Fees	Usage	-	42,097	2,643	44,740
Advocacy costs	Direct	-	7,503	-	7,503
Litigation costs	Direct	-	75,234	-	75,234
Communications costs	Direct	-	89,063	-	89,063
Fundraising costs	Direct	2,721	-	-	2,721
Legislative reform costs	Direct	-	309,701	-	309,701
Rent and Rates	Staff Time	16,199	86,085	10,336	112,620
Salaries and Fees	Direct	97,041	515,692	61,919	674,652
Telephone and Communications	Staff Time	573	3,044	365	3,982
Other establishment costs	Staff Time	1,601	5,325	920	7,846
		120,734	1,147,557	84,949	1,353,240
Depreciation	Staff Time	2,800	14,880	1,787	19,467
		123,534	1,162,437	86,736	1,372,708

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

4. Net movement in funds is stated after charging:	2024	2023
	£	£
Auditors' remuneration plus VAT	10,680	7,080
Salaries and wages	619,317	576,438
Pension costs	35,555	36,949
Social Security costs	61,852	61,266
	<u>716,724</u>	<u>674,652</u>

The number of employees during the period was 14 (2023 13).

The Trust operates a pension scheme for its employees, and complies with employer pension duties in respect of its employees in accordance with Part 1 of the Pensions Act 2008.

There were 3 employees earning more than £60,000 per annum (2023:1).

5. Trustee remuneration & related party transactions

No Trustees received any remuneration during the period. One Trustee received expenses of £98 during the period (2023: £nil).

No Trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the Trust during the period (2023: none).

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

6. Taxation

As the Trust is a non-trading organisation with charitable objectives, there is no liability to corporation tax.

7. Fixed assets

	Leasehold improvements	Fixture & fittings	IT equipment	Total
	£	£	£	£
Costs				
As at 31 March 2023	59,794	8,890	19,079	87,763
Acquired during the year	-	4,109	2,234	6,343
As at 31 March 2024	59,794	12,999	21,313	94,106
Accumulated depreciation				
As at 31 March 2023	42,853	7,040	10,067	59,959
Charge for the year	11,959	1,591	4,372	17,922
As at 31 March 2024	54,812	8,631	14,439	77,881
Net book value				
As at 31 March 2023	16,941	1,850	9,012	27,804
As at 31 March 2024	4,982	4,368	6,874	16,225

8. Debtors

	2024 £	2023 £
Other Debtors and Prepayments	34,309	242,434
	<u>34,309</u>	<u>242,434</u>

9. Creditors: amounts falling due within one year

	2024 £	2023 £ (restated)
Taxation and Social Security	26,497	16,400
Other Creditors and Accruals	52,632	100,397
	<u>79,129</u>	<u>116,797</u>

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

10. Movements in funds (restated)

	01/04/2023	Income	Expenditure	31/03/2024
Restricted Funds				
FCDO	-	439,127	439,127	-
Oak Foundation	10,634	130,000	88,126	52,508
Elton John AIDS Foundation	9,234	147,996	133,202	24,028
The Baring Foundation	28,118	-	23,276	4,842
Luminate	15,725	-	15,725	-
NextEnergy Foundation	-	2,000	-	2,000
Sigrid Rausing Trust	-	300,000	266,378	33,622
ARCUS	-	78,724	-	78,724
UAHI	-	5,805	5,805	-
	<u>63,711</u>	<u>1,103,652</u>	<u>971,639</u>	<u>195,724</u>
Unrestricted Funds				
General Fund	665,167	648,784	463,539	850,412
Designated Fund - 2022/23 Projects	156,444	-	-	156,444
Designated Fund - 2023/24 Projects	-	-	-	-
	<u>821,611</u>	<u>648,784</u>	<u>463,539</u>	<u>1,006,856</u>
	<u>885,322</u>	<u>1,752,436</u>	<u>1,435,178</u>	<u>1,202,580</u>
	01/04/2022	Income (restated)	Expenditure	31/03/2023 (restated)
Restricted Funds				
FCDO	-	633,673	633,673	-
Oak Foundation	-	159,979	149,345	10,634
Elton John AIDS Foundation	-	52,382	43,148	9,234
The Baring Foundation	-	52,486	24,368	28,118
Luminate (2022 grant)	-	24,597	8,872	15,725
Luminate (stipend)	3,674	-	3,674	-
Evan Cornish Foundation	-	5,000	5,000	-
NextEnergy Foundation	-	2,000	2,000	-
	<u>3,674</u>	<u>930,118</u>	<u>870,080</u>	<u>63,711</u>
Unrestricted Funds				
General Fund	540,603	627,192	502,628	665,167
Designated Fund - 2022/23 Projects	156,444	-	-	156,444
Designated Fund - 2023/24 Projects	-	-	-	-
	<u>700,721</u>	<u>1,557,309</u>	<u>1,372,708</u>	<u>885,322</u>

FCDO

This grant is for The Human Dignity Trust's work in reducing violence and discrimination against LGBT people, women and girls, and other vulnerable groups through the reform of sexual offences, anti-discrimination and hate crime laws in the Commonwealth and beyond.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

Oak Foundation

This grant is for The Human Dignity Trust to create an enabling environment for successful legal change by developing and implementing media and communications strategies and/or broader public education campaigns linked to any litigation or legislative reform effort.

Elton John AIDS Foundation

This grant is for The Human Dignity Trust's work in removing structural barriers to HIV prevention by advancing decriminalisation.

The Baring Foundation

This grant is for The Human Dignity Trust to support a set of advocacy activities to inform and convene key global stakeholders around a ground-breaking decision by the Committee on the Elimination of Discrimination Against Women (CEDAW).

Luminate (2022 grant)

This grant is for The Human Dignity Trust to hold a litigant retreat to provide respite and share learning.

Luminate (2021 grant)

This grant is to support The Human Dignity Trust's internal diversity, equity and inclusion work.

Evan Cornish Foundation

This grant is for The Human Dignity Trust to accelerate the decriminalisation of LGBT people and related legal advances globally through technical legal and strategic communications support for the LGBT human rights movement.

NextEnergy Foundation

This grant is to cover a portion of a grant made by The Human Dignity Trust to a local LGBT organisation working in a country in the Caribbean which criminalises LGBT people.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

11. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fixed Assets	16,225	-	16,225
Net Current assets	990,631	195,724	1,186,355
Total net assets	1,006,856	195,724	1,202,580

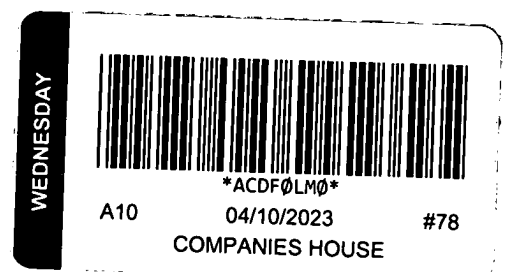
	Unrestricted Funds £	Restricted Funds £ (restated)	Total Funds 2023 £
Fixed Assets	27,803	-	27,803
Net Current assets	793,808	63,712	857,519
Total net assets	821,611	63,712	885,322

Accounts

THE HUMAN DIGNITY TRUST
Trustees' Report and
Financial statements to 31 March 2023

Company registration: 7472200

Charity registration: 1158093



**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

REFERENCE AND ADMINISTRATION DETAILS

The Trustees, who are also directors for the purposes of the Companies Act, present their eleventh statutory report and accounts, covering the period 1st April 2022 to 31st March 2023.

Charity Name	The Human Dignity Trust
Charity registration number	1158093
Company registration number	7472200
Registered Office	10 Queen Street Place London EC4R 1BE
Auditors	Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD
Solicitors	Bates Wells LLP 10 Queen Street Place London EC1N 2HR
Bankers	HSBC 31 Holborn Holborn Circus London EC4A 2DY
Operating Office	4th Floor West - Quality House 5-9 Quality Court, Chancery Lane London WC2A 1HP
Website	www.humandignitytrust.org

MEMBERSHIP

The Trustees from time to time shall be the only members of the Trust. A Trustee shall become a member on becoming a Trustee. At the date of this report the number of members was 10.

The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the Trust in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member, for:

- payment of the Trust's debts and liabilities contracted before he or she ceases to be a member;
- payment of the costs, charges and expenses of winding up; and
- adjustment of the rights of the contributories among themselves.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

FOUNDER MEMBER AND CHAIR OF TRUSTEES

The Founder Member, Timothy John Otty KC, was the first Chair of the Trustees. He retired from that office effective 31 January 2016 after over 5 years at the helm. The Trustees appointed the Rt Hon Shaun Woodward as the new Chair effective the same day and he remained Chair until 29 June 2022. The Treasurer, Matthew Robinson, was Acting Chair from 29 June 2022 until a new Chair, Julia Chain, was appointed effective 14 July 2022, and she remains Chair of the Trust. The Chair of the Trustees serves for such term of office as the Trustees determine and they may at any time remove him or her from that office.

TRUSTEES

The Trustees who are serving at the date of this report or who have served during the period covered by the accounts are:

<u>Name</u>	<u>Appointed as Trustee</u>	<u>Resigned as Trustee</u>	<u>Position</u>
Julia Sarah CHAIN	14/07/2022		Chair of Trustees
Patrick DORIS	29/06/2022		Vice Chair (appointed 16/02/2023)
Matthew Charles ROBINSON	31/01/2018		Treasurer (appointed 28/04/2021) Acting Treasurer (01/05/2019 to 28/04/2021) Acting Chair of Trustees (29/06/2022 to 14/07/2022)
Rt. Hon. Shaun WOODWARD	08/03/2012	29/06/2022	
Timothy John OTTY KC	16/12/2010	29/06/2022	
Timothy James Osborne THROSBY	16/12/2010	29/06/2022	
Helen PROTHEROE	28/06/2017	28/04/2022	
Conway BLAKE	24/05/2018		
Andrew NICOLLS	24/05/2018	29/06/2022	
Prof. Michael Kwame ADDO	17/09/2020		
Emma Jayne CUSDIN	17/09/2020		
Luis Alfonso BARROSO	16/02/2023		
Robert Andrew SWADE	16/02/2023		
Andrew MILLER	01/06/2023		
Sara WILBOURNE	01/06/2023		

Any person who is willing to act as a Trustee, and would not be disqualified from acting under the provisions of Article of Association number 27, may be appointed to be a Trustee by a decision of the Trustees, for such term as the Trustees may decide, provided that every appointment must have the approval of the Founder while he remains a member (note: the Founder's membership ceased on 29/06/2022).

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

TRUSTEE INDUCTION AND TRAINING

New Trustees are inducted into the workings of the Trust, and also of the Company as a registered charity, by the Chair and Chief Executive. Guidance Information from the Charity Commission is made available to all Trustees.

KEY MANAGEMENT

The key management personnel of the Trust are Treva Denise (Téa) Braun, Chief Executive of the Trust, supported by the Senior Management Team of Emma Eastwood - Head of Strategic Communications, Sarah Kilcoyne - Finance Manager, Alistair Stewart – Head of Research and Advocacy, and Victoria Vasey - Head of Legal.

CHIEF EXECUTIVE

Treva Denise (Téa) Braun, Chief Executive of the Trust, has executive responsibilities for the Trust.

OBJECTS

The Trust was registered as a charity on 1st August 2014. The objects of the Trust are for the public benefit:

To promote and to protect human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world, and in particular (but without limitation):

- the rights to human dignity and to be free from cruel, inhuman or degrading treatment or punishment;
- the right to privacy and to personal and social development; and
- to promote the sound administration of the law.

The charity confirms the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activity undertaken by the charity.

FINANCIAL RESULTS FOR THE PERIOD

The financial results are set out in the attached accounts. Income for the period was £1,493,598 whilst expenditure totalled £1,372,708. Total funds held as at 31st March 2023 are £821,611. This includes £169,898 designated funds for planned projects in 2023-24 as reported in note 10 in these financial statements.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

POLICY ON RESERVES

In the opinion of the Trustees the level of reserves required to safeguard the operations of the Trust in the event of the loss of significant funding equates to approximately six months' unrestricted operating expenditure. The actual level of reserves tends to fluctuate due to the seasonality of the Trust's grant funding and expenditure, and should it deviate significantly from this level, the Trustees would conduct a review. Based on the results for the year ended 31 March 2023 the required level of reserves would be £476,843. Free reserves, excluding designated funds and funds tied in fixed assets, as at 31 March 2023, are £623,910. In order to secure the future of the Trust, the aim of the Trustees is to secure the on-going financial commitment of funders.

PRINCIPAL RISKS

The Board of Trustees, and Finance, Audit, Risk and Governance Committee, meet five times per year, and more frequently if appropriate. All significant risks, together with current mitigation actions, are reviewed regularly throughout the year through a formal risk management process. The Trustees are satisfied that the risks identified have been mitigated to an acceptable level.

The principal risks and uncertainties identified by the charity are as follows:

Risk identified	Action taken to mitigate risk
Income risk	A strict income budget is in place, with bi-monthly targets. The Board of Trustees meets five times per year to discuss progress.
Risk to staff	The safety of staff on overseas business trips is reviewed for every trip, and security and Insurance are provided as appropriate.

FUNDRAISING

The vast majority of our fundraising has been with established foundations, corporates, and government bodies, all of which have rigorous application and approval procedures. The Trust has also received funding through individual high net worth individuals and, through our website, members of the public make smaller donations either on a one-off or recurring basis. We do not fundraise through mass appeals or use external professional fundraisers.

TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of the Trust 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).

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

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 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 we are aware:

- There is no relevant information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the charitable company's auditors are aware of that information.

The report of the Trustees has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

PLANS FOR THE FUTURE

Having seen major success in our work in the past year, we will continue to use the law to defend the human rights of LGBT people globally, with a central focus on providing technical assistance for decriminalising consensual same-sex sexual conduct, eradicating other repressive laws and practices that are justified on the basis of the criminal law, and providing technical assistance for reforming wider sexual offence laws and enacting protective legislation. We continue to grow our technical assistance in support of strategic litigation and legislative reform around the world, whilst also expanding our complementary support to local partners with media and communications strategies. We will be growing our in-house legal team, and after some initial delays, we intend to move forward to bring on board new regionally based members of the team in the regions in which we work in order to be able to better identify and respond to new opportunities for legal change and support more local partners with their legal change efforts.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

We will finalise implementation of our 3-year Strategy (2021-2024), which incorporates five priority areas:

1. Strategic human rights litigation
2. Technical assistance for legislative reform
3. Media, communications, and public education
4. Research and publications
5. Regional and international advocacy

We will also be developing our next 3- to 5-year strategy to commence in April 2024. In close collaboration with our local partners, we will press forward with existing and new legal cases, legislative reform initiatives and communications plans across Africa, Asia, the Caribbean, and the Pacific. We will also continue to promote, disseminate, and leverage our extensive body of research in order to keep the issues of decriminalisation, wider sexual offences law reform and protective legislation on political agendas around the Commonwealth and beyond.

ACTIVITIES UNDERTAKEN DURING THE REPORTING PERIOD

Between 1 April 2022 and 31 March 2023, the Trust completed a number of major activities and achieved significant legal successes, across both our strategic litigation and legislative reform work to support local partners to eradicate laws that criminalise, discriminate against and fail to adequately protect LGBT people. We also successfully grew our media and communications strategies in collaboration with our local civil society and government partners.

Technical legal assistance

In this period, the Trust has been working actively with local civil society, legal and government partners in 18 countries across four regions of the world.

We filed one new decriminalisation case in a domestic court, continued to support ongoing filed cases in seven jurisdictions, and supported two further jurisdictions with efforts to ensure implementation of international human rights decisions calling for decriminalisation. We also worked in an additional six countries through research, strategy sessions, legal drafting, online trainings and/or consultations with a view to developing legal strategies to challenge anti-LGBT laws in the courts.

Three decriminalisation cases and one freedom of association case were argued in domestic first instance or appeal courts, with judgments expected in 2023-24.

We helped achieve landmark court victories that decriminalised LGBT people in three jurisdictions in the Caribbean and upheld their freedom of association in two jurisdictions in Africa. Our 10 years of support also culminated in decriminalisation by legislative repeal in one Asian jurisdiction. The ground-breaking decision we achieved at the UN CEDAW Committee against Sri Lanka on the

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

criminalisation of same-sex intimacy between women helped prompt a new private member's Bill to decriminalise.

Our legislative reform work, in which the Trust provides technical legal assistance on request to governments seeking to reform sexual offence laws that criminalise, discriminate against, or fail to adequately protect LGBT people and other marginalised groups, and to enact protective legislation, was also active this year. With renewed funding from the UK Foreign, Commonwealth and Development Office, the Trust provided ongoing technical legal expertise to two Commonwealth governments to develop human rights compliant bills on sexual offences, hate crimes and/or equal opportunities. Bills in these and other partner countries are finalised and working their way through domestic legislative processes. We also supported civil society organisations in one additional country to effectively analyse or advocate for legislative reform, and we brought together participants from nine countries to discuss and strategise around the potential development of hate crime legislation.

The direct beneficiaries of our work – namely the LGBT populations in the countries in which the Trust is active – totals close to 20 million people globally. In the case of our legislative reform work, additional beneficiaries include tens of millions of other marginalised people such as women, children, and persons with disabilities all of whom will directly benefit from broad-based reforms to discriminatory or inadequate sexual offence laws or the enactment of hate crime or equal opportunities legislation.

Media and communications

Our media and communications support to our local partners always complements our technical legal assistance.

We supported the development and implementation of communications strategies linked to litigation in nine countries in the Caribbean, the Pacific, Asia, and Africa. Together with our partners and local lawyers in three of these countries, this involved agreeing messaging and media relations tactics in advance of case filings in order to prepare the ground for facts-based and persuasive reporting on constitutional challenges, whilst in another two countries we supported the drafting of press releases and think pieces following key hearings and judgments.

The Trust's support to local public education campaigns linked to legal change continued in one country, with public service announcements reaching significant percentages of the country's population across broadcast and digital. Research projects, including polling and focus groups, which will eventually inform similar campaigns in three further countries, were also completed.

We continued to advance our use of film to communicate complex and compelling legal issues affecting LGBT human rights to broader global audiences. Over the course of the year, the Trust produced four films. Our 30-minute documentary film, on the urgency and need for reform of sexual offence laws and introduction of hate crime legislation in the Commonwealth, won garlands at 43 film festivals.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

The Trust scored over 4,610 media mentions during the year, comprising a reach of 3 billion people globally.

Research, Advocacy and Publications

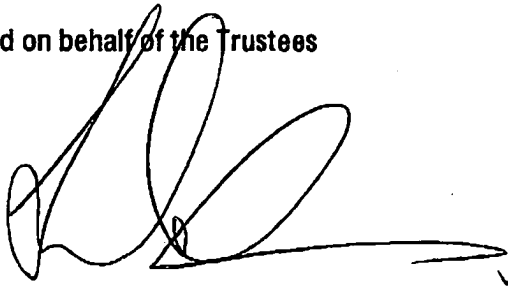
Our research programme continued to expand the literature on, and make the case for, the reform of laws in our remit, both for specialist and generalist audiences.

We completed and published five reports, briefings, and case digests. Throughout the year our publications were downloaded almost 9,000 times, while our suite of digital research products, including our Map of Criminalisation, our History of Criminalisation, and our assessment of sexual offence laws in the Commonwealth, attracted more than 850,000 pageviews.

Leadership and growth

Téa Braun continued to lead the organisation. Under her leadership and thanks to the generous support of our donors, we grew our annual income to £1,493,598 in this financial year. The value of pro bono legal services in support of our work from our Legal and Bar Panels this year amounted to in excess of £2.4 million. We also completed the second year of implementing our 3-Year Strategy (2021-2024) with great success, including achieving a record number of legal victories, and further increasing our permanent staffing complement in order to meet the demands and opportunities for our work, which is ongoing. We continue to grow our staff team and we also brought on board several new Trustees, as long-standing members of the Board had completed their maximum term limits.

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to be 'Julia Sarah Chain', written over a horizontal line.

**Julia Sarah Chain
Chair of Trustees**

Dated: 21st September 2023

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2023**

We have audited the financial statements of The Human Dignity Trust (the 'company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of Income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2023**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' 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 and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' 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.
- the trustees 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' report .

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the '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 or to cease operations, or have no realistic alternative but to do so.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2023**

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 is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2019), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Companies Act 2006. We identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company is complying with legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management, together with the review of the charity's documented policies and procedures.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that the income from grants and donations were properly identified, expenditure were complied with the control procedures and appropriately charged. In addition, we checked that restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. We also reviewed journal adjustments and unusual transactions.

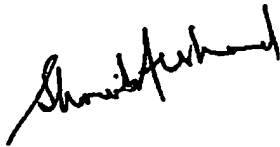
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2023**

Use of our report

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report or for the opinions we have formed.



Shoalb Arshad (Senior Statutory Auditor)
For and on behalf of:
Knox Cropper LLP
Chartered Accountants & Statutory Auditors
65 Leadenhall Street
London
EC3A 2AD

21 September 2023

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNTS)
FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds	Restricted Funds	Total 2022 £
Income from:							
Donations and legacies		621,291	866,406	1,487,697	666,885	719,310	1,386,195
Investments		3,901	-	3,901	76	-	76
Other income		2,000	-	2,000	-	-	-
Total income	2	627,192	866,406	1,493,598	666,961	719,310	1,386,271
Expenditure on:							
Costs of generating funds							
Costs of raising funds		123,534	-	123,534	123,582	-	123,582
Charitable activities		379,094	870,080	1,249,174	366,898	715,636	1,082,534
Total expenditure	3	502,628	870,080	1,372,708	490,480	715,636	1,206,116
Net movement in funds		124,564	(3,674)	120,890	176,482	3,674	180,156
Funds brought forward	1	697,047	3,674	700,721	520,565	-	520,565
Funds carried forward		821,611	-	821,611	697,047	3,674	700,721

The statement of financial activities includes all gains and losses in the period. All income and expenditure is derived from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

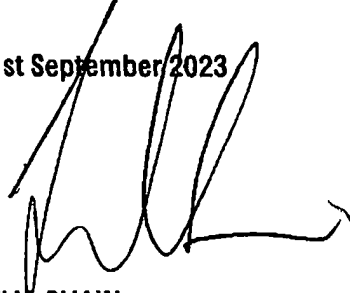
**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

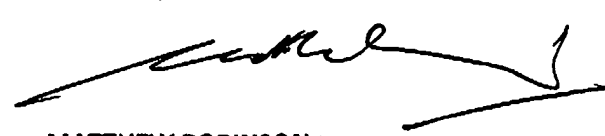
BALANCE SHEET AT 31ST MARCH 2023

	Notes	2023 £	2022 £
Fixed Assets	7	27,803	37,177
Current Assets			
Debtors	8	242,434	436,636
Cash at bank and in hand		731,882	426,355
Total Current Assets		974,316	862,991
Creditors: amounts falling due within one year	9	180,508	199,447
Net Current Assets		793,808	663,544
Net Assets		821,611	700,721
Funds of the Trust			
Unrestricted funds			
General Fund		651,713	540,603
Designated Fund - 2022/23 Projects		-	156,444
Designated Fund - 2023/24 Projects		169,898	-
		821,611	697,047
Restricted funds		-	3,674
Total Funds	10	821,611	700,721

The accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime were approved for issue by the board and were signed on its behalf on

21st September 2023


JULIA CHAIN
Chair of Trustees / Company Director


MATTHEW ROBINSON
Treasurer / Company Director

Company registration number: 7472200

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £	
Cash flows from operating activities:			
Net cash from operating activities (see below)	311,719	(202,789)	
Cash flows from investing activities			
Interest from investments	3,901	76	
Fixed Assets	(10,093)	(4,702)	
Net cash provided by investing activities	(6,192)	(4,626)	
Change in cash and cash equivalents in the year	305,527	(207,413)	
Cash and cash equivalents at the beginning of the year	426,355	633,768	
Cash and cash equivalents at end of the year	731,882	426,355	
	2023 £	2022 £	
Net income for the year (per Statement of Financial Activities)	120,890	180,156	
Adjustments for:			
Interest from investment income	(3,901)	(76)	
Depreciation	19,467	17,240	
(Increase)/decrease in debtors	194,202	(245,965)	
(Decrease)/increase in creditors	(18,939)	(154,144)	
Net cash from operating activities	311,719	(202,789)	
Analysis of cash and cash equivalents	2022 £	Cashflows £	2023 £
Cash in hand	426,355	305,527	731,882

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

(a) Basis of accounting

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(FRS102)), the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Human Dignity Trust meets the definition of a public 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.

(b) Incorporation details

The charity is a private limited company incorporated in England and Wales. The company's registered number is 7472200 and its registered office is 10 Queen Street Place, London, EC4R 1BE. The charity's principal activity is to support those who want to challenge laws that criminalise lesbian, gay, bisexual and transgender (LGBT) people wherever they exist in the world, through litigation and legislative reform.

(c) Depreciation of fixed assets

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

- Leasehold improvements - Straight line over the length of the lease
- Fixtures & fittings - Straight line over 3 years
- IT equipment - Straight line over 3 years

(d) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

1. Accounting policies (continued)

(e) Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when:

- the Trust becomes entitled to the resources;
- receipt of the income is more than probable; and
- the monetary value can be measured with sufficient reliability.

Where income has related expenditure (as with fundraising or contract income) the figures are reported gross in the SoFA.

Grants and donations are only included in the SoFA when they are probable to be received, can be measured reliably, and the charity is entitled to the income.

Gifts in kind are accounted for at a reasonable estimate of their value to the Trust or the amount actually realised and are included in the SoFA as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Trust is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Trust of the service or facility received.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Investment income is included in the accounts when receivable.

(f) Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to pay out resources.

Costs of generating funds includes the costs associated with attracting voluntary income.

Trust activities includes the costs incurred by the Trust in the delivery of its activities. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of Members' and Trustees' meetings and cost of any legal advice to Trustees on governance or constitutional matters.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

1. Accounting policies (continued)

(g) Key management disclosure

The total employee benefits of the key management personnel were £319,501 (2022: £302,274).

(h) Cash and cash equivalents

Cash and cash equivalents includes cash and short term highly liquid investments with short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves level and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

(j) 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.

(k) Estimates and judgements

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. Although these estimates are based on the Trustees' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates.

(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (continued)

2. Total income

Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Foreign, Commonwealth and Development Office	-	633,673	633,673	-	598,550	598,550
Luminate	245,958	8,872	254,830	216,246	25,741	241,987
Oak Foundation	100,000	149,345	249,345	100,000	90,019	190,019
Open Society Foundations	-	-	-	138,981	-	138,981
Sigrid Rausing Trust	125,000	-	125,000	125,000	-	125,000
Equality Without Borders	59,259	-	59,259	41,349	-	41,349
Elton John AIDS Foundation	-	43,148	43,148	-	-	-
The Baring Foundation	-	24,368	24,368	-	-	-
RMDS Foundation	5,000	-	5,000	-	-	-
Evan Cornish Foundation	-	5,000	5,000	-	-	-
NextEnergy Foundation	-	2,000	2,000	-	-	-
CAF US Donor Fund	-	-	-	-	5,000	5,000
Legacy	30,000	-	30,000	-	-	-
Miscellaneous donations	56,074	-	56,074	45,309	-	45,309
	<u>621,291</u>	<u>866,406</u>	<u>1,487,697</u>	<u>666,885</u>	<u>719,310</u>	<u>1,386,195</u>
Investments	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Bank interest	3,901	-	3,901	76	-	76
	<u>3,901</u>	<u>-</u>	<u>3,901</u>	<u>76</u>	<u>-</u>	<u>76</u>
Other income	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fees	2,000	-	2,000	-	-	-
	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

3. Total expenditure

	Basis of Allocation	Fundraising	Trust Activities	Governance	Total 2023
Annual Accounts	Direct	-	-	7,108	7,108
Bank Charges	Staff Time	905	4,809	577	6,291
Equipment and I.T. Costs	Staff Time	1,064	5,655	679	7,398
Insurance	Staff Time	524	2,785	334	3,643
Office, Printing and Stationery	Staff Time	106	564	68	738
Professional Fees	Usage	-	42,097	2,643	44,740
Advocacy costs	Direct	-	7,503	-	7,503
Litigation costs	Direct	-	75,234	-	75,234
Communications costs	Direct	-	89,063	-	89,063
Fundraising costs	Direct	2,721	-	-	2,721
Legislative reform costs	Direct	-	309,701	-	309,701
Rent and Rates	Staff Time	16,199	86,085	10,336	112,620
Salaries and Fees	Direct	97,041	515,692	61,919	674,652
Telephone and Communications	Staff Time	573	3,044	365	3,982
Other establishment costs	Staff Time	1,601	5,325	920	7,846
		120,734	1,147,557	84,949	1,353,240
Depreciation	Staff Time	2,800	14,880	1,787	19,467
		123,534	1,162,437	86,736	1,372,708

	Basis of Allocation	Fundraising	Trust Activities	Governance	Total 2022
Annual Accounts	Direct	-	-	6,478	6,478
Bank Charges	Staff Time	600	2,432	300	3,332
Equipment and I.T. Costs	Staff Time	659	2,673	330	3,662
Insurance	Staff Time	933	3,785	467	5,185
Office, Printing and Stationery	Staff Time	561	2,274	280	3,115
Professional Fees	Usage	-	38,043	37,813	75,856
Advocacy costs	Direct	-	290	-	290
Litigation costs	Direct	-	22,939	-	22,939
Communications costs	Direct	-	71,227	-	71,227
Fundraising costs	Direct	4,116	-	-	4,116
Legislative reform costs	Direct	-	350,618	-	350,618
Rent and Rates	Staff Time	20,250	82,124	10,125	112,499
Salaries and Fees	Direct	91,179	378,694	49,257	519,130
Telephone and Communications	Staff Time	644	2,612	322	3,578
Other establishment costs	Staff Time	1,538	4,546	769	6,853
		120,480	962,257	106,141	1,188,878
Depreciation	Staff Time	3,103	12,586	1,552	17,241
		123,583	974,843	107,693	1,206,116

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

4. Net movement in funds is stated after charging:

	2023	2022
	£	£
Auditors' remuneration plus VAT	7,800	7,080
Salaries and wages	576,438	444,821
Pension costs	36,949	40,434
Social Security costs	61,266	43,875
	674,652	529,130

The number of employees during the period was as follows:

	No.	No.
Chief Executive	0.90	0.90
Head of Legal	0.80	1.00
Head of Research & Advocacy	1.00	1.00
Finance Manager	0.60	0.60
Head of Strategic Communications	1.00	1.00
Development Manager	0.80	1.00
Senior Lawyer	0.80	1.00
Senior Lawyer	0.70	0.60
Programme Manager	1.00	-
Programme Officer	1.00	1.00
Programme Officer	1.00	-
Senior Communications Advisor	-	0.40
Communications Manager	1.00	-
Communications Officer	1.00	1.00
Office Manager & Executive Assistant	1.00	1.00
	12.60	10.50

The Trust operates a pension scheme for its employees, and complies with employer pension duties in respect of its employees in accordance with Part 1 of the Pensions Act 2008.

There was 1 employee earning more than £60,000 per annum (2022:2).

5. Trustee remuneration & related party transactions

No Trustees received any remuneration during the period. One Trustee received expenses of £98 during the period (2022: £nil).

No Trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the Trust during the period (2022: none).

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

10. Movements in funds

	01/04/2022	Income	Expenditure	31/03/2023
Restricted Funds				
FCDO	-	633,673	633,673	-
Oak Foundation	-	149,345	149,345	-
Elton John AIDS Foundation	-	43,148	43,148	-
The Baring Foundation	-	24,368	24,368	-
Luminate (2022 grant)	-	8,872	8,872	-
Luminate (stipend)	3,674	-	3,674	-
Evan Cornish Foundation	-	5,000	5,000	-
NextEnergy Foundation	-	2,000	2,000	-
	<u>3,674</u>	<u>866,406</u>	<u>870,080</u>	<u>-</u>
Unrestricted Funds				
General Fund	540,603	96,975	(14,135)	651,713
Designated Fund - 2022/23 Projects	156,444	360,319	516,763	-
Designated Fund - 2023/24 Projects	-	169,898	-	169,898
	<u>697,047</u>	<u>627,192</u>	<u>502,628</u>	<u>821,611</u>
	<u>700,721</u>	<u>1,493,598</u>	<u>1,372,708</u>	<u>821,611</u>
	01/04/2021	Income	Expenditure	31/03/2022
Restricted Funds				
FCDO	-	598,550	598,550	-
Oak Foundation	-	90,019	90,019	-
Luminate (2021 grant)	-	22,067	22,067	-
Luminate (stipend)	-	3,674	-	3,674
CAF US Donor Fund	-	5,000	5,000	-
	<u>-</u>	<u>719,310</u>	<u>715,636</u>	<u>3,674</u>
Unrestricted Funds				
General Fund	520,565	510,517	490,480	540,602
Designated Fund - 2022/23 Projects	-	156,444	-	156,444
	<u>520,565</u>	<u>666,961</u>	<u>490,480</u>	<u>697,046</u>
	<u>520,565</u>	<u>1,386,271</u>	<u>1,206,116</u>	<u>700,720</u>

FCDO

This grant is for The Human Dignity Trust's work in reducing violence and discrimination against LGBT people, women and girls, and other vulnerable groups through the reform of sexual offences, anti-discrimination and hate crime laws in the Commonwealth and beyond.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

Oak Foundation

This grant is for The Human Dignity Trust to create an enabling environment for successful legal change by developing and implementing media and communications strategies and/or broader public education campaigns linked to any litigation or legislative reform effort.

Elton John AIDS Foundation

This grant is for The Human Dignity Trust's work in removing structural barriers to HIV prevention by advancing decriminalisation.

The Baring Foundation

This grant is for The Human Dignity Trust to support a set of advocacy activities to inform and convene key global stakeholders around a ground-breaking decision by the Committee on the Elimination of Discrimination Against Women (CEDAW).

Luminate (2022 grant)

This grant is for The Human Dignity Trust to hold a litigant retreat to provide respite and share learning.

Luminate (2021 grant)

This grant is to support The Human Dignity Trust's internal diversity, equity and inclusion work.

Luminate (stipend)

This stipend is to support The Human Dignity Trust's internal coaching.

Evan Cornish Foundation

This grant is for The Human Dignity Trust to accelerate the decriminalisation of LGBT people and related legal advances globally through technical legal and strategic communications support for the LGBT human rights movement.

NextEnergy Foundation

This grant is to cover a portion of a grant made by The Human Dignity Trust to a local LGBT organisation working in a country in the Caribbean which criminalises LGBT people.

CAF US Donor Fund

This grant is to fund a small research and development project aimed at developing and improving The Human Dignity Trust's website.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

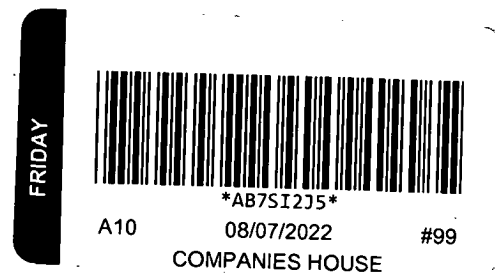
NOTES TO THE ACCOUNTS (continued)

11. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed Assets	27,803	-	27,803
Net Current assets	793,808	-	793,808
Total net assets	821,611	-	821,611
	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed Assets	37,177	-	37,177
Net Current assets	659,870	3,674	663,544
Total net assets	697,047	3,674	700,721

Accounts

THE HUMAN DIGNITY TRUST
Trustees' Report and
Financial statements to 31 March 2022



Company registration: 7472200

Charity registration: 1158093

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

REFERENCE AND ADMINISTRATION DETAILS

The Trustees, who are also directors for the purposes of the Companies Act, present their eleventh statutory report and accounts covering the period 1st April 2021 to 31st March 2022.

Charity Name	The Human Dignity Trust
Charity registration number	1158093
Company registration number	7472200
Registered Office	10 Queen Street Place London EC4R 1BE
Auditors	Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD
Solicitors	Bates Wells LLP 10 Queen Street Place London EC1N 2HR
Bankers	HSBC 31 Holborn Holborn Circus London EC4A 2DY
Operating Office	4th Floor West - Quality House 5-9 Quality Court, Chancery Lane London WC2A 1HP
Website	www.humandignitytrust.org

MEMBERSHIP

The Trustees from time to time shall be the only members of the Trust. A Trustee shall become a member on becoming a Trustee. At the date of this report the number of members was 9.

The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the Trust in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member, for:

- payment of the Trust's debts and liabilities contracted before he or she ceases to be a member;
- payment of the costs, charges and expenses of winding up; and
- adjustment of the rights of the contributories among themselves.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

FOUNDER MEMBER AND CHAIR OF TRUSTEES

The Founder Member, who is Timothy John Otty QC, was the first Chair of the Trustees. He retired from that office effective 31 January 2016 after over 5 years at the helm. The Trustees appointed the Rt Hon Shaun Woodward as the new Chair effective the same day and he remains Chair of the Trust. The Chair of the Trustees serves for such term of office as the Trustees determine and they may at any time remove him or her from that office.

TRUSTEES

The Trustees who are serving at the date of this report or who have served during the period covered by the accounts are:

<u>Name</u>	<u>Appointed as Trustee</u>	<u>Resigned as Trustee</u>	<u>Position</u>
Rt. Hon. Shaun WOODWARD	08/03/2012		Chair of Trustees (appointed 31/01/2016)
Timothy John OTTY QC	16/12/2010		Vice Chair (appointed 31/01/2016)
Timothy James Osborne THROSBY	16/12/2010		Vice Chair (appointed 31/01/2016)
Matthew Charles ROBINSON	31/01/2018		Acting Treasurer (01/05/2019 to 28/04/2021) Treasurer (appointed 28/04/2021)
Helen PROTHEROE	28/06/2017	28/04/2022	
Jaqui SYMCOX	08/11/2017	15/10/2021	
Conway BLAKE	24/05/2018		
Andrew NICOLLS	24/05/2018		
Prof. Michael Kwame ADDO	17/09/2020		
Emma Jayne CUSDIN	17/09/2020		

Any person who is willing to act as a Trustee, and would not be disqualified from acting under the provisions of Article of Association number 27, may be appointed to be a Trustee by a decision of the Trustees, for such term as the Trustees may decide, provided that every appointment must have the approval of the Founder while he remains a member.

TRUSTEE INDUCTION AND TRAINING

New Trustees are inducted into the workings of the Trust, and also of the Company as a registered charity, by the Chair and Director. Guidance information from the Charity Commission is made available to all Trustees.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

KEY MANAGEMENT

The key management personnel of the Trust are Treva Denise (Téa) Braun, Chief Executive of the Trust, supported by the Senior Management Team of Emma Eastwood - Head of Strategic Communications, Sarah Kilcoyne - Finance Manager, Alistair Stewart – Senior Advocacy Advisor, and Victoria Vasey - Head of Legal.

CHIEF EXECUTIVE

Treva Denise (Téa) Braun, Chief Executive of the Trust, has executive responsibilities for the Trust.

OBJECTS

The Trust was registered as a charity on 1st August 2014. The objects of the Trust are for the public benefit:

To promote and to protect human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world, and in particular (but without limitation):

- the rights to human dignity and to be free from cruel, inhuman or degrading treatment or punishment;
- the right to privacy and to personal and social development; and
- to promote the sound administration of the law.

The charity confirms the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activity undertaken by the charity.

FINANCIAL RESULTS FOR THE PERIOD

The financial results are set out in the attached accounts. Income for the period was £1,386,272 whilst expenditure totalled £1,206,116. Total funds held as at 31st March 2022 are £700,721. This includes £156,444 designated funds for planned projects in 2022-23 and £3,674 of restricted funds as reported in note 10 in these financial statements.

POLICY ON RESERVES

In the opinion of the Trustees the level of reserves required to safeguard the operations of the Trust in the event of the loss of significant funding equates to approximately six months' unrestricted operating expenditure. The actual level of reserves tends to fluctuate due to the seasonality of the Trust's grant funding and expenditure, and should it deviate significantly from this level, the Trustees would conduct a review. Based on the results for the year ended 31 March 2022 the required level of reserves would be £378,822. Free reserves, excluding designated funds and funds tied in fixed assets,

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES

as at 31 March 2022, are £503,426. In order to secure the future of the Trust, the aim of the Trustees is to secure the on-going financial commitment of funders.

PRINCIPAL RISKS

The Board of Trustees, and Finance and Audit Sub Committee meet every two months, and more frequently if appropriate. All significant risks, together with current mitigation actions, are reviewed regularly throughout the year through a formal risk management process. The Trustees are satisfied that the risks identified have been mitigated to an acceptable level.

The principal risks and uncertainties identified by the charity are as follows:

Risk identified	Action taken to mitigate risk
Ongoing uncertainty around the Covid-19 pandemic causes a decrease in staff resource levels, and creates issues relating to travel-dependent work, office working, and fundraising activities.	The charity has robust and proven abilities for staff to work collaboratively while remote. We have actively developed contingency plans, and revised workplans and budgetary forecasting.
Income risk	A strict income budget is in place, with bi-monthly targets. The Board of Trustees meets every two months to discuss progress.
Risk to staff	The safety of staff on overseas business trips is reviewed for every trip, and security and insurance are provided as appropriate.

FUNDRAISING

The vast majority of our fundraising has been with established foundations, corporates and government bodies, all of which have rigorous application and approval procedures. We have also received funding through individual high net worth individuals and, through our website, members of the public make smaller donations either on a one-off or recurring basis. We do not fundraise through mass appeals, or use external professional fundraisers.

TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of the Trust 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).

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES

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 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 we are aware:

- There is no relevant information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the charitable company's auditors are aware of that information.

The report of the Trustees has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

PLANS FOR THE FUTURE

We will continue to use the law to defend the human rights of LGBT people globally, with a central focus on decriminalising consensual same-sex sexual conduct, eradicating other repressive laws and practices that are justified on the basis of the criminal law, reforming wider sexual offence laws and enacting protective legislation. Our plans are to continue and grow our technical assistance in support of strategic litigation and legislative reform around the world, whilst also expanding our complementary support to local partners with media and communications strategies. We intend to bring on board new regionally-based members of the team in up to four regions in order to be able to better identify and respond to new opportunities for legal change and support more local partners with their legal change efforts.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

We will continue to implement our ongoing 3-year Strategy (2021-2024), which incorporates five priority areas:

1. Strategic human rights litigation
2. Technical assistance for legislative reform
3. Media, communications, and public education
4. Research and publications
5. Regional and international advocacy

In close collaboration with our local partners, we will press forward with existing and new legal cases, legislative reform initiatives and communications plans across Africa, Asia, the Caribbean, and the Pacific. We will also promote, disseminate, and leverage our extensive body of research in order to keep the issues of decriminalisation, wider sexual offences law reform and protective legislation on political agendas around the Commonwealth and beyond.

ACTIVITIES UNDERTAKEN DURING THE REPORTING PERIOD

Between 1 April 2021 and 31 March 2022, and despite the ongoing impact of the global pandemic, the Trust completed a number of major activities and achieved significant legal successes, across both our strategic litigation and legislative reform work to support local partners to eradicate laws that criminalise, discriminate against and fail to adequately protect LGBT people. We also successfully implemented media and communications strategies in collaboration with our local civil society and government partners.

Technical legal assistance

In this period, the Trust has been working actively with local civil society, legal and government partners in 19 countries across four regions of the world.

New strategic human rights cases that we supported were filed in the courts of two countries, and we continued to support ongoing filed cases in eight jurisdictions. We also worked in an additional five countries through research, strategy sessions, legal drafting, online trainings and/or consultations with a view to developing legal strategies to challenge anti-LGBT laws in the courts.

Four decriminalisation cases and one freedom of association case were argued in domestic first instance or appeal courts, with judgments expected in 2022-23. One judgment was handed down in one domestic court.

We achieved a landmark victory against Sri Lanka at the UN Committee on the Elimination of all Forms of Discrimination Against Women, in a case in which the Trust argued on behalf of a lesbian that Sri Lanka's law that criminalises consensual same-sex intimacy between women violates the UN Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW). In what was the first case of its kind, the Committee accepted our arguments, found Sri Lanka in violation of its

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES

treaty obligations, and urged the government to decriminalise same-sex intimacy between women and take additional steps to ensure all lesbian, bisexual, trans and intersex women are protected against discrimination and violence. Although the Commission's recommendations are not directly enforceable by the UN, this landmark decision adds pressure on the State to reform its laws and practices, sets an important new precedent for the entire world, and brings much greater attention to the issues faced by lesbian and bisexual women living under criminalisation. Importantly, it provides another strong legal argument that can be used in domestic courts around the world, given virtually every country that criminalises same-sex intimacy has ratified CEDAW.

Our legislative reform work, in which the Trust provides technical legal assistance on request to governments seeking to reform sexual offence laws that criminalise, discriminate against, or fail to adequately protect LGBT people and other marginalised groups, and to enact protective legislation, was extremely active this year despite the ongoing obstacles presented by Covid-19. With renewed funding from the UK Foreign, Commonwealth and Development Office, the Trust provided ongoing technical legal expertise to four Commonwealth governments to develop human rights compliant bills on sexual offences, hate crimes and/or equal opportunities, and to civil society organisations in five additional countries to effectively analyse or advocate for legislative reform. Several bills are finalised and working their way through local legislative processes.

The direct beneficiaries of our work – namely the LGBT populations in the countries in which the Trust is active – totals approximately 17 million people globally. In the case of our legislative reform work, additional beneficiaries include tens of millions of other marginalised people such as women, children and persons with disabilities all of whom will directly benefit from broad-based reforms to discriminatory or inadequate sexual offence laws or the enactment of hate crime or equal opportunities legislation.

Media and communications

Our media and communications support to our local partners always complements our technical legal assistance.

We supported the development and implementation of communications strategies linked to litigation in nine countries in the Caribbean, the Pacific, Asia and Africa. Owing to the ongoing pandemic, training continued to be limited this year to bespoke strategic communications advice to three partner organisations in sub-Saharan Africa to support their decriminalisation strategies.

The Trust's support to local public education campaigns linked to legal change continued in two countries, with public service announcements reaching significant percentages of the countries' populations across broadcast and digital. Research projects which will eventually inform similar campaigns in two further countries were also completed.

We continued to advance our use of film to communicate complex and compelling legal issues affecting LGBT human rights to broader global audiences. Over the course of the year, the Trust produced a film to mark our 10-year anniversary and short films documenting key legal decisions in two Asian and one Caribbean jurisdiction. We also produced a 30-minute documentary film on the

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

urgency and need for reform of sexual offence laws and introduction of hate crime legislation in the Commonwealth, which has so far won garlands at 6 film festivals.

The Trust scored over 350 media mentions during the year, comprising a reach of 1.5 billion people globally.

Research, Advocacy and Publications

Our research programme continued to expand the literature on, and make the case for, the reform of laws in our remit, both for specialist and generalist audiences.

We completed and published the third report in our series on legislating to address hate crimes against LGBT people. The full series, covering the need for hate crime law, legislative options for effective hate crime law and policy strategies to ensure their successful implementation was widely disseminated to Commonwealth governments and other stakeholders and influencers. Throughout the year our publications were downloaded more than 15,000 times, while our suite of digital research products, including our redesigned Map of Criminalisation and our assessment of sexual offence laws in the Commonwealth, attracted more than 760,000 pageviews.

Leadership and growth

Téa Braun continued to run the organisation, with a change in title from Director to Chief Executive. Under her leadership and thanks to the generous support of our donors, we grew our annual income to £1,386,272 in this financial year, despite ongoing uncertainty arising from the global pandemic. The value of *pro bono* legal services in support of our work from our Legal and Bar Panels this year amounted to in excess of £1 million. We celebrated our 10-year anniversary this year, with a report and film marking a significant decade of achievements. We also completed the first year of implementing our 3-Year Strategy (2021-2024) with great success, including securing a much more viable and stable permanent staffing structure in order to meet the demands and opportunities for our work, which included new legal staff and a development manager. We also finalised Board Terms of Reference, including establishing term limits for trustees to ensure a proper balance between continuity and progressive refreshment.

Signed on behalf of the Trustees



Rt Hon. Shaun Woodward

Chair of Trustees

Dated: 29th June 2022

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2022

We have audited the financial statements of The Human Dignity Trust (the 'company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2022 and of income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2022

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' 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 and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' 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.
- the trustees 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' report .

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the '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 or to cease operations, or have no realistic alternative but to do so.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2022**

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 is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Companies Act 2006. We identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company is complying with legal and regulatory framework, including the requirement to properly account for restricted funds, thorough discussions with management, together with the review of the charity's documented policies and procedures.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that the income from grants and donations were properly identified, expenditure were complied with the control procedures and appropriately charged. In addition, we checked that restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. We also reviewed journal adjustments and unusual transactions.

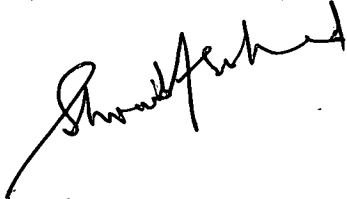
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2022

Use of our report

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report or for the opinions we have formed.



Shoaib Arshad (Senior Statutory Auditor)

For and on behalf of:

Knox Cropper LLP

Chartered Accountants & Statutory Auditors

65 Leadenhall Street

London

EC3A 2AD

29 June 2022

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNTS)
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds	Restricted Funds	Total 2021 £
Income from:							
Donations and legacies		666,885	719,310	1,386,196	568,585	530,815	1,099,400
Investments		76	-	76	128	-	128
Other income		-	-	-	24,733	-	24,733
Total income	2	666,961	719,310	1,386,272	593,446	530,815	1,124,261
Expenditure on:							
Costs of generating funds							
Costs of raising funds		123,582	-	123,582	117,764	-	117,764
Charitable activities		366,898	715,636	1,082,534	286,602	530,815	817,417
Total expenditure	3	490,480	715,636	1,206,116	404,366	530,815	935,181
Net movement in funds		176,482	3,674	180,156	189,080	-	189,080
Funds brought forward	1	520,565	-	520,565	331,486	-	331,486
Funds carried forward		697,047	3,674	700,721	520,566	-	520,566

The statement of financial activities includes all gains and losses in the period. All income and expenditure is derived from continuing activities.

The notes on pages 16 to 24 form part of these financial statements.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

BALANCE SHEET AT 31ST MARCH 2022

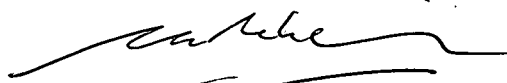
	Notes	2022 £	2021 £
Fixed Assets	7	37,177	49,716
Current Assets			
Debtors	8	436,636	190,671
Cash at bank and in hand		426,355	633,768
Total Current Assets		<u>862,990</u>	<u>824,439</u>
Creditors: amounts falling due within one year	9	<u>199,447</u>	<u>353,590</u>
Net Current Assets		663,544	470,849
Net Assets		<u>700,721</u>	<u>520,565</u>
Funds of the Trust			
Unrestricted funds			
General Fund		540,603	520,565
Designated Fund - 2022/23 Projects		156,444	-
		<u>697,047</u>	<u>520,565</u>
Restricted funds		3,674	-
Total Funds	10	<u>700,721</u>	<u>520,565</u>

The accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime were approved for issue by the board and were

29th June 2022



RT HON SHAUN WOODWARD
Chair of Trustees / Company Director



MATTHEW ROBINSON
Treasurer / Company Director

Company registration number: 7472200

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £	
Cash flows from operating activities:			
Net cash from operating activities (see below)	(202,788)	334,944	
Cash flows from investing activities			
Interest from investments	76	128	
Fixed Assets	(4,702)	(2,398)	
Net cash provided by investing activities	(4,626)	(2,270)	
Change in cash and cash equivalents in the year	(207,413)	332,673	
Cash and cash equivalents at the beginning of the year	633,768	301,095	
Cash and cash equivalents at end of the year	426,355	633,768	
	2022 £	2021 £	
Net income for the year (per Statement of Financial Activities)	180,156	189,080	
Adjustments for:			
Interest from investment income	(76)	(128)	
Depreciation	17,240	15,751	
(Increase)/decrease in debtors	(245,965)	(133,553)	
(Decrease)/increase in creditors	(154,144)	263,794	
Net cash from operating activities	(202,788)	334,944	
Analysis of cash and cash equivalents	2021 £	Cashflows £	2022 £
Cash in hand	633,768	(207,413)	426,355

THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

(a) Basis of accounting

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(FRS102)), the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Human Dignity Trust meets the definition of a public 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.

(b) Incorporation details

The charity is a private limited company incorporated in England and Wales. The company's registered number is 7472200 and its registered office is 10 Queen Street Place, London, EC4R 1BE. The charity's principal activity is to support those who want to challenge laws that criminalise lesbian, gay, bisexual and transgender (LGBT) people wherever they exist in the world, through litigation and legislative reform.

(c) Depreciation of fixed assets

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Leasehold improvements - Straight line over the length of the lease

Fixtures & fittings - Straight line over 3 years

IT equipment - Straight line over 3 years

(d) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

1. Accounting policies (continued)

(e) Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when:

- the Trust becomes entitled to the resources;
- receipt of the income is more than probable; and
- the monetary value can be measured with sufficient reliability.

Where income has related expenditure (as with fundraising or contract income) the figures are reported gross in the SoFA.

Grants and donations are only included in the SoFA when they are probable to be received, can be measured reliably, and the charity is entitled to the income.

Gifts in kind are accounted for at a reasonable estimate of their value to the Trust or the amount actually realised and are included in the SoFA as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Trust is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Trust of the service or facility received.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Investment income is included in the accounts when receivable.

(f) Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to pay out resources.

Costs of generating funds includes the costs associated with attracting voluntary income.

Trust activities includes the costs incurred by the Trust in the delivery of its activities. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of Members' and Trustees' meetings and cost of any legal advice to Trustees on governance or constitutional matters.

THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

1. Accounting policies (continued)

(g) Key management disclosure

The total employee benefits of the key management personnel were £302,274 (2021: £319,974).

(h) Cash and cash equivalents

Cash and cash equivalents includes cash and short term highly liquid investments with short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves level and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

(j) 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.

(k) Estimates and judgements

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. Although these estimates are based on the Trustees' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates.

(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (continued)

2. Total income

Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
ViiV Healthcare	-	-	-	135,000	-	135,000
Oak Foundation	100,000	90,019	190,019	84,167	-	84,167
FCDO	-	598,550	598,550	-	438,022	438,022
Kaleidoscope Trust	-	-	-	-	84,022	84,022
Sigrid Rausing Trust	125,000	-	125,000	75,000	-	75,000
Open Society Foundations	138,981	-	138,981	111,360	-	111,360
The Kobler Trust	-	-	-	50,000	-	50,000
Equality Without Borders	41,349	-	41,349	40,852	8,771	49,623
Luminate	216,246	25,741	241,987	42,908	-	42,908
City of London	-	-	-	10,000	-	10,000
CAF US Donor Fund	-	5,000	5,000	-	-	-
Miscellaneous donations	45,309	-	45,309	19,299	-	19,299
	<u>666,885</u>	<u>719,310</u>	<u>1,386,196</u>	<u>568,586</u>	<u>530,815</u>	<u>1,099,401</u>
Investments	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Bank interest	76	-	76	128	-	128
	<u>76</u>	<u>-</u>	<u>76</u>	<u>128</u>	<u>-</u>	<u>128</u>
Other income	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Job Retention Scheme	-	-	-	23,733	-	23,733
Fees	-	-	-	1,000	-	1,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,733</u>	<u>-</u>	<u>24,733</u>

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

3. Total expenditure

	Basis of Allocation	Fundraising	Trust Activities	Governance	Total 2022
Annual Accounts	Direct	-	-	6,478	6,478
Bank Charges	Staff Time	600	2,432	300	3,332
Equipment and I.T. Costs	Staff Time	659	2,673	330	3,662
Insurance	Staff Time	933	3,785	467	5,185
Office, Printing and Stationery	Staff Time	561	2,274	280	3,115
Professional Fees	Usage	-	38,043	37,813	75,856
Advocacy costs	Direct	-	290	-	290
Litigation costs	Direct	-	22,939	-	22,939
Communications costs	Direct	-	71,227	-	71,227
Fundraising costs	Direct	4,116	-	-	4,116
Legislative reform costs	Direct	-	350,618	-	350,618
Rent and Rates	Staff Time	20,250	82,124	10,125	112,499
Salaries and Fees	Direct	91,179	378,694	49,257	519,130
Telephone and Communications	Staff Time	644	2,612	322	3,578
Other establishment costs	Staff Time	1,538	4,546	769	6,853
		120,480	962,257	106,141	1,188,878
Depreciation	Staff Time	3,103	12,586	1,552	17,241
		123,583	974,843	107,693	1,206,119

Total expenditure

	Basis of Allocation	Fundraising	Trust Activities	Governance	Total 2021
Annual Accounts	Direct	-	-	6,066	6,066
Bank Charges	Staff Time	570	1,635	272	2,477
Equipment and I.T. Costs	Staff Time	457	1,310	218	1,985
Insurance	Staff Time	176	505	84	765
Office, Printing and Stationery	Staff Time	144	413	69	626
Professional Fees	Usage	-	15,842	1,329	17,171
Litigation costs	Direct	-	15,226	-	15,226
Communications costs	Direct	-	17,553	-	17,553
Fundraising costs	Direct	(10,299)	-	-	(10,299)
Legislative reform costs	Direct	-	318,519	-	318,519
Rent and Rates	Staff Time	20,824	59,755	9,959	90,538
Salaries and Fees	Direct	100,233	304,965	45,338	450,536
Telephone and Communications	Staff Time	899	2,580	430	3,909
Other establishment costs	Staff Time	1,139	2,668	552	4,359
		114,143	740,971	64,317	919,431
Depreciation	Staff Time	3,623	10,395	1,733	15,751
		117,766	751,366	66,050	935,182

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

4. Net movement in funds is stated after charging:

	2022	2021
	£	£
Auditors' remuneration plus VAT	7,080	5,700
Salaries and wages	444,821	386,426
Pension costs	30,434	26,097
Social Security costs	43,875	38,013
	<u>519,130</u>	<u>450,536</u>

The number of employees during the period was as follows:

	No.	No.
Chief Executive	0.90	0.90
Head of Legal	1.00	1.00
Senior Advocacy Advisor	1.00	1.00
Finance Manager	0.60	0.50
Head of Strategic Communications	1.00	1.00
Development Manager	1.00	-
Senior Lawyer	1.00	1.00
Senior Lawyer	0.60	-
Programme Officer - Legislative Reform	1.00	1.00
Programme Officer - Legislative Reform	-	1.00
Senior Communications Advisor	0.40	-
Communications Officer	1.00	-
Office Manager & Executive Assistant	1.00	1.00
	<u>10.50</u>	<u>8.40</u>

The Trust operates a pension scheme for its employees, and complies with employer pension duties in respect of its employees in accordance with Part 1 of the Pensions Act 2008.

There were 2 employees earning more than £60,000 per annum (2021:2).

5. Trustee remuneration & related party transactions

No Trustees received any remuneration during the period. No Trustees received any expenses during the period (2021: £nil).

No Trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the Trust during the period (2021: none).

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

6. Taxation

As the Trust is a non-trading organisation with charitable objectives, there is no liability to corporation tax.

7. Fixed assets

	Leasehold improvements	Fixture & fittings	IT equipment	Total
	£	£	£	£
Costs				
As at 31 March 2021	59,794	5,688	7,486	72,968
Acquired during the year	-	1,851	2,851	4,702
As at 31 March 2022	59,794	7,539	10,336	77,670
Accumulated depreciation				
As at 31 March 2021	18,935	1,896	2,421	23,252
Charge for the year	11,959	2,256	3,026	17,240
As at 31 March 2022	30,894	4,152	5,447	40,493
Net book value				
As at 31 March 2021	40,860	3,792	5,064	49,716
As at 31 March 2022	28,901	3,387	4,889	37,177

8. Debtors

	2022 £	2021 £
Other Debtors and Prepayments	436,636	190,671
	<u>436,636</u>	<u>190,671</u>

9. Creditors: amounts falling due within one year

Taxation and Social Security	14,785	11,840
Deferred income	69,981	123,719
Other Creditors and Accruals	114,680	218,031
	<u>199,447</u>	<u>353,590</u>

Movements in deferred income

Opening deferred income	123,719	24,167
Deferred income released in the year	(742,336)	(965,481)
Deferred income recognised in the year	688,598	1,065,033
Closing deferred income	<u>69,981</u>	<u>123,719</u>

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

10. Movements in funds

	01/04/2021	Income	Expenditure	31/03/2022
Restricted Funds				
FCDO	-	598,550	598,550	-
Oak Foundation	-	90,019	90,019	-
Luminate	-	25,741	22,067	3,674
CAF US Donor Fund	-	5,000	5,000	-
	<u>-</u>	<u>719,310</u>	<u>715,636</u>	<u>3,674</u>
Unrestricted Funds				
General Fund	520,565	510,517	490,480	540,603
Designated Fund - 2022/23 Projects	-	156,444	-	156,444
	<u>520,565</u>	<u>666,961</u>	<u>490,480</u>	<u>697,047</u>
	<u>520,565</u>	<u>1,386,272</u>	<u>1,206,116</u>	<u>700,721</u>
	01/04/2020	Income	Expenditure	31/03/2021
Restricted Funds				
FCDO	-	438,022	438,022	-
Kaleidoscope Trust	-	84,022	84,022	-
Equality Without Borders	-	8,771	8,771	-
	<u>-</u>	<u>530,815</u>	<u>530,815</u>	<u>-</u>
Unrestricted Funds				
	331,486	593,446	404,366	520,566
	<u>331,486</u>	<u>1,124,261</u>	<u>935,181</u>	<u>520,566</u>

FCDO

This grant is for the Human Dignity Trust's work in reducing violence and discrimination against LGBT people, women and girls, and other vulnerable groups through the reform of sexual offences, anti-discrimination and hate crime laws in the Commonwealth and beyond.

Oak Foundation

This grant is for The Human Dignity Trust to create an enabling environment for successful legal change by developing and implementing media and communications strategies and/or broader public education campaigns linked to any litigation or legislative reform effort.

Luminate

This grant is to support The Human Dignity Trust's internal diversity, equity and inclusion work.

CAF US Donor Fund

This grant is to fund a small research and development project aimed at developing and improving The Human Dignity Trust's website.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

Kaleidoscope Trust

This grant is for The Human Dignity Trust to support Commonwealth countries that are seeking to address structural discrimination and violence against LGBT people through legislative reform.

Equality Without Borders

This grant is for The Human Dignity Trust's decriminalization support in Kenya.

11. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fixed Assets	37,177	-	37,177
Net Current assets	659,870	3,674	663,544
Total net assets	697,047	3,674	700,721

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fixed Assets	49,716	-	49,716
Net Current assets	470,850	-	470,850
Total net assets	520,566	-	520,566

Accounts

THE HUMAN DIGNITY TRUST
Trustees' Report and
Financial statements to 31 March 2021



Company registration: 7472200

Charity registration: 1158093

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

REFERENCE AND ADMINISTRATION DETAILS

The Trustees, who are also directors for the purposes of the Companies Act, present their tenth statutory report and accounts covering the period 1st April 2020 to 31st March 2021.

Charity Name	The Human Dignity Trust
Charity registration number	1158093
Company registration number	7472200
Registered Office	10 Queen Street Place London EC4R 1BE
Auditors	Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD
Solicitors	Bates Wells LLP 10 Queen Street Place London EC4R 1BE
Bankers	HSBC 165 Fleet Street London EC4A 2DY
Operating Office	4th Floor West - Quality House 5-9 Quality Court, Chancery Lane London WC2A 1HP
Website	www.humandignitytrust.org

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

MEMBERSHIP

The Trustees from time to time shall be the only members of the Trust. A Trustee shall become a member on becoming a Trustee. At the date of this report the number of members was 10.

The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the Trust in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member, for:

- payment of the Trust's debts and liabilities contracted before he or she ceases to be a member;
- payment of the costs, charges and expenses of winding up; and
- adjustment of the rights of the contributories among themselves.

FOUNDER MEMBER AND CHAIR OF TRUSTEES

The Founder Member, who is Timothy John Otty QC, was the first Chair of the Trustees. He retired from that office effective 31 January 2016 after over 5 years at the helm. The Trustees appointed the Rt Hon Shaun Woodward as the new Chair effective the same day and he remains Chair of the Trust. The Chair of the Trustees serves for such term of office as the Trustees determine and they may at any time remove him or her from that office.

TRUSTEES

The Trustees who are serving at the date of this report or who have served during the period covered by the accounts are:

<u>Name</u>	<u>Appointed as Trustee</u>	<u>Resigned as Trustee</u>	<u>Position</u>
Rt. Hon. Shaun WOODWARD	08/03/2012		Chair of Trustees (appointed 31/01/2016)
Timothy John OTTY QC	16/12/2010		Vice Chair (appointed 31/01/2016)
Timothy James Osborne THROSBY	16/12/2010		Vice Chair (appointed 31/01/2016)
Jade HODGSON	31/01/2018	31/12/2020	Treasurer (resigned 31/12/2020)
Matthew Charles ROBINSON	31/01/2018		Acting Treasurer (01/05/2019 to 28/04/2021) Treasurer (appointed 28/04/2021)
Helen PROTHEROE	28/06/2017		
Jaqui SYMCOX	08/11/2017		
Conway BLAKE	24/05/2018		
Andrew NICOLLS	24/05/2018		
Prof. Michael Kwame ADDO	17/09/2020		
Emma Jayne CUSDIN	17/09/2020		

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

Any person who is willing to act as a Trustee, and would not be disqualified from acting under the provisions of Article of Association number 27, may be appointed to be a Trustee by a decision of the Trustees, for such term as the Trustees may decide, provided that every appointment must have the approval of the Founder while he remains a member.

TRUSTEE INDUCTION AND TRAINING

New Trustees are inducted into the workings of the Trust, and also of the Company as a registered charity, by the Chair and Director. Guidance information from the Charity Commission is made available to all Trustees.

KEY MANAGEMENT

The key management personnel of the Trust are Treva Denise (Téa) Braun, Director of the Trust, supported by the Senior Management Team of Emma Eastwood - Head of Strategic Communications, Sarah Kilcoyne - Finance Manager, Alistair Stewart - Senior Advocacy Advisor, and Victoria Vasey - Head of Legal.

CHIEF EXECUTIVE

Treva Denise (Téa) Braun, Director of the Trust, has executive responsibilities for the Trust.

OBJECTS

The Trust was registered as a charity on 1st August 2014. The objects of the Trust are for the public benefit:

To promote and to protect human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world, and in particular (but without limitation):

- the rights to human dignity and to be free from cruel, inhuman or degrading treatment or punishment;
- the right to privacy and to personal and social development; and
- to promote the sound administration of the law.

The charity confirms the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activity undertaken by the charity.

FINANCIAL RESULTS FOR THE PERIOD

The financial results are set out in the attached accounts. Income for the period was £1,124,261 whilst expenditure totalled £935,181. Unrestricted reserves at 31st March 2021 totalled £520,565.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

POLICY ON RESERVES

In the opinion of the Trustees the level of reserves required to safeguard the operations of the Trust in the event of the loss of significant funding equates to approximately six months' unrestricted operating expenditure. The actual level of reserves tends to fluctuate due to the seasonality of the Trust's grant funding and expenditure, and should it deviate significantly from this level, the Trustees would conduct a review. Based on the results for the year ended 31 March 2021 the required level of reserves would be £303,946. Current reserves, as at 31 March 2021, are £520,565. In order to secure the future of the Trust, the aim of the Trustees is to secure the on-going financial commitment of funders.

PRINCIPAL RISKS

The Board of Trustees, and Finance and Audit Sub Committee meet every two months, and more frequently if appropriate. All significant risks, together with current mitigation actions, are reviewed regularly throughout the year through a formal risk management process. The Trustees are satisfied that the risks identified have been mitigated to an acceptable level.

The principal risks and uncertainties identified by the charity are as follows:

Risk identified	Action taken to mitigate risk
The Covid-19 pandemic causes a decrease in staff resource levels, and creates issues relating to travel-dependent work, office working, and fundraising activities.	The charity has robust and proven abilities for staff to work collaboratively while remote. We have actively developed contingency plans, and revised workplans and budgetary forecasting. We have engaged government support through the Job Retention Scheme and the Coronavirus Business Interruption Loan Scheme.
Income risk	A strict income budget is in place, with bi-monthly targets. The Board of Trustees meets every two months to discuss progress.
Risk to staff	The safety of staff on overseas business trips is reviewed for every trip, and security and insurance are provided as appropriate.

FUNDRAISING

The vast majority of our fundraising has been with established foundations, corporates and government bodies, all of which have rigorous application and approval procedures. We have also received funding through individual high net worth individuals and, through our website, members of

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

the public make smaller donations either on a one-off or recurring basis. We do not fundraise through mass appeals, or use external professional fundraisers.

TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of the Trust 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).

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 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 we are aware:

- There is no relevant information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the charitable company's auditors are aware of that information.

The report of the Trustees has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

PLANS FOR THE FUTURE

Our aim is to continue to use the law to defend the human rights of LGBT people globally, with a central focus on decriminalising consensual same-sex sexual conduct and eradicating other repressive laws and practices that are justified on the basis of the criminal law. Our plans are to continue and grow our strategic litigation work around the world and to maintain and expand our technical support

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

for legislative reform, whilst also expanding our complementary support to local partners with media and communications strategies.

We are embarking on a new 3-year Strategy (2021-2024), which incorporates five priority areas:

1. Strategic human rights litigation
2. Technical assistance for legislative reform
3. Media, communications, and public education
4. Research and publications
5. Regional and international advocacy

In close collaboration with our local partners, we will press forward with existing and new legal cases, legislative reform initiatives and communications plans across Africa, Asia, the Caribbean, and the Pacific. We will also promote, disseminate, and leverage the extensive body of research we developed in previous financial years in order to keep the issues of decriminalisation, wider sexual offences law reform and protective legislation on political agendas around the Commonwealth and beyond.

ACTIVITIES UNDERTAKEN DURING THE REPORTING PERIOD

Between 1 April 2020 and 31 March 2021, and despite the global pandemic, the Trust completed a number of major activities and achieved significant legal successes, across both our strategic litigation and legislative reform work to eradicate laws that criminalise, discriminate against and fail to adequately protect LGBT people. We also successfully implemented media and communications strategies in collaboration with our local civil society and government partners.

Technical legal assistance

In this period, the Trust has been working actively with local civil society, legal and government partners in 19 countries across four regions of the world.

New strategic human rights cases that we supported were filed in the courts of two countries, and we continued to support ongoing filed cases in eight jurisdictions. We also worked in an additional seven countries through research, strategy sessions, legal drafting, online trainings and/or consultations with a view to developing legal strategies to challenge anti-LGBT laws in the courts.

Despite lengthy court closures and disruptions during the year due to the pandemic, one decriminalisation case and one freedom of association case were argued in domestic first instance courts, with judgments in both expected in 2021.

We achieved a significant victory against Jamaica at the Inter-American Commission on Human Rights, in a case in which the Trust argued on behalf of an exiled gay man and lesbian that Jamaica's laws that criminalise consensual same-sex sexual conduct violate the American Convention on Human Rights. In what was the first case of its kind in the Inter-American human rights system, the Commission

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

accepted our arguments, found Jamaica in violation of its treaty obligations, and urged the government to repeal the offending laws and take additional steps to ensure LGBT people are protected against discrimination and violence. Although the Commission's recommendations are not enforceable, this landmark decision adds pressure on the State to reform its laws and practices, sets new precedent for the entire Caribbean region and expands international law.

Our legislative reform work, in which the Trust provides technical legal assistance on request to governments seeking to reform sexual offence laws that criminalise, discriminate against, or fail to adequately protect LGBT people and other marginalised groups, and to enact protective legislation, was extremely active this year despite the obstacles presented by Covid-19. With renewed funding from the UK Foreign, Commonwealth and Development Office, the Trust provided technical legal expertise to four Commonwealth governments to develop human rights compliant Sexual Offences Bills, Hate Crime legislation or Equal Opportunities legislation, and to civil society organisations in five additional countries to effectively analyse or advocate for legislative reform. The Trust has also provided support to civil society organisations in two countries to develop submissions to the UN's Universal Periodic Review mechanism.

The direct beneficiaries of our work – namely the LGBT populations in the countries in which the Trust is active – totals approximately 17 million people globally. In the case of our legislative reform work, additional beneficiaries include tens of millions of other marginalised people such as women, children and persons with disabilities all of whom will directly benefit from broad-based reforms to discriminatory or inadequate sexual offence laws or the enactment of hate crime or equal opportunity legislation.

Publications

We widely disseminated to Commonwealth governments and other stakeholders and influencers our suite of ground-breaking legal and policy tools to assist with legislative reform, produced last year, and building upon them we developed and launched a new interactive online tool that assesses the human rights compliance of sexual offence legislation across all 54 Commonwealth countries. Throughout the year our publications were downloaded more than 20,000 times, while our digital Map of Criminalisation attracted more than 550,000 unique pageviews.

Media and communications

Our media and communications support to our local partners always complements our technical legal assistance.

We supported the development and implementation of communications strategies linked to litigation in 10 countries in the Caribbean, the Pacific and Africa. Owing to the pandemic, training was limited this year to a strategic communications workshop for 20 activists seeking technical assistance from the Trust to support their decriminalisation strategy.

The Trust's support is ongoing for a public education campaign linked to legislative reform in one country, with the campaign's Public Service Announcements reaching over a quarter of the country's

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES**

population across broadcast and digital by year's end. The first phase of a research project which will eventually inform a similar campaign in a second country has also been completed.

Due to the pandemic, we leveraged digital platforms to communicate the importance and urgency of the issues we work on, including by holding online screenings of our two short films on the urgency and need for reform of sexual offence laws and introduction of hate crime legislation in the Commonwealth. Both films won garlands at the Impact Doc Film Festival in January 2021, and have garnered over 10,000 views across the Trust's digital platforms.

The Trust scored over 400 media mentions during the year, comprising a reach of around 2 billion people globally. Top publications during the year included Reuters, The Guardian, The Telegraph, Canadian Broadcasting Corporation, Jamaica Observer, Hindustan Times, Haaretz and The San Francisco Chronicle, with noticeable spikes in coverage around major legal events including hearings and decisions.

Leadership and growth

Téa Braun continues to serve as our Director, overseeing all of the work of the Trust. Under her leadership and thanks to the generous support of our donors, we maintained near-normal annual income of £1,100,528 in this financial year, despite the economic fallout from the global pandemic. The value of *pro bono* legal services in support of our work from our Legal and Bar Panels this year amounted to in excess of £1.8 million. Although plans to modestly grow and solidify our staffing structure were halted in early 2020 due to the pandemic, our strong financial and operational performance during the year has meant that we were able to revive those plans for the new financial year, and our new 3-Year Strategy envisions implementing a more viable and stable permanent staffing structure in order to meet the demands and opportunities for our work.

Signed on behalf of the Trustees



Shaun Woodward (Jul 7, 2021 18:42 GMT+1)

Rt Hon. Shaun Woodward

Chair of Trustees

Dated: Jul 7, 2021

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2021

We have audited the financial statements of The Human Dignity Trust (the 'company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2021 and of income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2021

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' 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 and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' 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.
- the trustees 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' report .

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the '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 or to cease operations, or have no realistic alternative but to do so.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2021

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 is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Companies Act 2006. We identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company is complying with legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management, together with the review of the charity's documented policies and procedures.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that the income from grants and donations were properly identified, expenditure were complied with the control procedures and appropriately charged. In addition, we checked that restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. We also reviewed journal adjustments and unusual transactions.

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

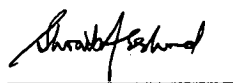
THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE HUMAN DIGNITY TRUST FOR THE YEAR ENDED 31 MARCH 2021

Use of our report

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report or for the opinions we have formed.

Shoaib Arshad (Senior Statutory Auditor)
For and on behalf of:
Knox Cropper LLP
Chartered Accountants & Statutory Auditors
65 Leadenhall Street
London
EC3A 2AD



12 July 2021

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNTS)
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds	Restricted Funds	Total 2020 £
Income from:							
Donations and legacies		568,585	530,815	1,099,400	635,302	738,373	1,373,675
Investments		128	-	128	1,096	-	1,096
Other income		24,733	-	24,733	3,636	-	3,636
Total income	2	593,446	530,815	1,124,261	640,034	738,373	1,378,407
Expenditure on:							
Costs of generating funds							
Costs of raising funds		117,764	-	117,764	153,553	-	153,553
Charitable activities		286,602	530,815	817,417	408,712	738,373	1,147,085
Total expenditure	3	404,366	530,815	935,181	562,265	738,373	1,300,638
Net movement in funds		189,080	-	189,080	77,769	-	77,769
Funds brought forward	1	331,486	-	331,486	253,716	-	253,716
Funds carried forward		520,565	-	520,565	331,485	-	331,485

The statement of financial activities includes all gains and losses in the period. All income and expenditure is derived from continuing activities.

The notes on pages 16 to 24 form part of these financial statements.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

BALANCE SHEET AT 31ST MARCH 2021

	Notes	2021 £	2020 £
Fixed Assets	7	49,716	63,068
Current Assets			
Debtors	8	190,671	57,118
Cash at bank and in hand		633,768	301,095
Total Current Assets		<u>824,439</u>	<u>358,213</u>
Creditors: amounts falling due within one year	9	<u>353,590</u>	<u>89,796</u>
Net Current Assets		470,849	268,417
Net Assets		<u>520,565</u>	<u>331,485</u>
Funds of the Trust			
Unrestricted funds	10	520,565	331,485
Restricted income funds		-	-
Total Funds		<u>520,565</u>	<u>331,485</u>

The accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime were approved for issue by the board.

16th June 2021


Shaun Woodward (Jul 7, 2021 18:42 GMT+1)

RT HON SHAUN WOODWARD
Chair of Trustees / Company Director



MATTHEW ROBINSON
Treasurer / Company Director

Company registration number: 7472200

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020	
	£	£	
Cash flows from operating activities:			
Net cash from operating activities (see below)	334,943	(27,405)	
Cash flows from investing activities			
Interest from investments	128	1,096	
Fixed Assets	(2,398)	(70,570)	
Net cash provided by investing activities	(2,270)	(69,474)	
Change in cash and cash equivalents in the year	332,673	(96,879)	
Cash and cash equivalents at the beginning of the year	301,095	397,974	
Cash and cash equivalents at end of the year	633,768	301,095	
	2021	2020	
	£	£	
Net income for the year (per Statement of Financial Activities)	189,080	77,769	
Adjustments for:			
Interest from investment income	(128)	(1,096)	
Depreciation	15,751	7,502	
(Increase)/decrease in debtors	(133,553)	(43,958)	
(Decrease)/increase in creditors	263,794	(67,622)	
Net cash from operating activities	334,943	(27,405)	
Analysis of cash and cash equivalents	2020	Cashflows	2021
	£	£	£
Cash in hand	301,095	332,673	633,768

THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

(a) Basis of accounting

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(FRS102)), the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Human Dignity Trust meets the definition of a public 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.

(b) Incorporation details

The charity is a private limited company incorporated in England and Wales. The company's registered number is 7472200 and its registered office is 10 Queen Street Place, London, EC4R 1BE. The charity's principal activity is to support those who want to challenge laws that criminalise lesbian, gay, bisexual and transgender (LGBT) people wherever they exist in the world, through litigation and legislative reform.

(c) Depreciation of fixed assets

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

- Leasehold improvements - Straight line over the length of the lease
- Fixtures & fittings - Straight line over 3 years
- IT equipment - Straight line over 3 years

(d) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

1. Accounting policies (continued)

(e) Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when:

- the Trust becomes entitled to the resources;
- receipt of the income is more than probable; and
- the monetary value can be measured with sufficient reliability.

Where income has related expenditure (as with fundraising or contract income) the figures are reported gross in the SoFA.

Grants and donations are only included in the SoFA when they are probable to be received, can be measured reliably, and the charity is entitled to the income.

Gifts in kind are accounted for at a reasonable estimate of their value to the Trust or the amount actually realised and are included in the SoFA as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Trust is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Trust of the service or facility received.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Investment income is included in the accounts when receivable.

(f) Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to pay out resources.

Costs of generating funds includes the costs associated with attracting voluntary income.

Trust activities includes the costs incurred by the Trust in the delivery of its activities. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include costs of the preparation and independent examination of the statutory accounts, the costs of Members' and Trustees' meetings and cost of any legal advice to Trustees on governance or constitutional matters.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

1. Accounting policies (continued)

(g) Key management disclosure

The total employee benefits of the key management personnel were £319,974 (2020: £331,567).

(h) Cash and cash equivalents

Cash and cash equivalents includes cash and short term highly liquid investments with short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves level and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

(j) 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.

(k) Estimates and judgements

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. Although these estimates are based on the Trustees' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

2. Total income

Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
ViiV Healthcare	135,000	-	135,000	135,000	-	135,000
Oak Foundation	84,167	-	84,167	95,000	-	95,000
FCO (Equality & Justice Alliance)	-	-	-	-	700,529	700,529
FCDO	-	438,022	438,022	-	-	-
Kaleidoscope Trust	-	84,022	84,022	-	-	-
Sigrid Rausing Trust	75,000	-	75,000	75,000	-	75,000
Open Society Foundations	111,360	-	111,360	110,427	-	110,427
The Kobler Trust	50,000	-	50,000	100,000	-	100,000
Global Affairs Canada	-	-	-	-	33,844	33,844
Equality Without Borders	40,852	8,771	49,622	77,899	-	77,899
Skadden, Arps, Slate, Meagher & Flom LLP	-	-	-	-	4,000	4,000
Luminate	42,908	-	42,908	-	-	-
City of London	10,000	-	10,000	-	-	-
Miscellaneous donations	19,299	-	19,299	41,976	-	41,976
	<u>568,585</u>	<u>530,815</u>	<u>1,099,400</u>	<u>635,302</u>	<u>738,373</u>	<u>1,373,675</u>
Investments	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Bank interest	128	-	128	1,096	-	1,096
	<u>128</u>	<u>-</u>	<u>128</u>	<u>1,096</u>	<u>-</u>	<u>1,096</u>
Other income	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Insurance claim	-	-	-	3,636	-	3,636
Job Retention Scheme	23,733	-	23,733	-	-	-
Fees	1,000	-	1,000	-	-	-
	<u>24,733</u>	<u>-</u>	<u>24,733</u>	<u>3,636</u>	<u>-</u>	<u>3,636</u>

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

3. Total expenditure

	Basis of Allocation	Fundraising	Trust Activities	Governance	Total 2021
Annual Accounts	Direct	-	-	6,066	6,066
Bank Charges	Staff Time	570	1,635	272	2,477
Equipment and I.T. Costs	Staff Time	457	1,310	218	1,985
Insurance	Staff Time	176	505	84	765
Office, Printing and Stationery	Staff Time	144	413	69	626
Professional Fees	Usage	-	15,842	1,329	17,171
Litigation costs	Direct	-	15,226	-	15,226
Communications costs	Direct	-	17,553	-	17,553
Fundraising costs	Direct	(10,299)	-	-	(10,299)
Legislative reform costs	Direct	-	318,519	-	318,519
Rent and Rates	Staff Time	20,824	59,755	9,959	90,538
Salaries and Fees	Direct	100,233	304,965	45,338	450,536
Telephone and Communications	Staff Time	899	2,580	430	3,909
Other establishment costs	Staff Time	1,139	2,668	552	4,359
		114,143	740,971	64,317	919,431
Depreciation	Staff Time	3,623	10,395	1,733	15,751
		117,766	751,366	66,050	935,182

Total expenditure

	Basis of Allocation	Fundraising	Trust Activities	Governance	Total 2020
Annual Accounts	Direct	-	-	5,493	5,493
Bank Charges	Staff Time	966	3,074	351	4,391
Equipment and I.T. Costs	Staff Time	1,187	3,775	432	5,394
Insurance	Staff Time	313	997	114	1,424
Office, Printing and Stationery	Staff Time	5,111	16,261	1,858	23,230
Professional Fees	Usage	3,120	47,175	9,771	60,066
Advocacy costs	Direct	-	55,167	-	55,167
Litigation costs	Direct	-	69,295	-	69,295
Communications costs	Direct	-	30,905	-	30,905
Fundraising costs	Direct	21,077	-	-	21,077
Legislative reform costs	Direct	-	462,081	-	462,081
Rent and Rates	Staff Time	14,512	46,176	5,278	65,966
Salaries and Fees	Direct	101,667	337,059	32,495	471,221
Telephone and Communications	Staff Time	1,910	6,076	695	8,681
Other establishment costs	Staff Time	2,040	5,930	776	8,746
		151,903	1,083,971	57,263	1,293,137
Depreciation	Staff Time	1,650	5,251	600	7,501
		153,553	1,089,222	57,863	1,300,638

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

4. Net movement in funds is stated after charging:	2021 £	2020 £
Auditors' / examiners' remuneration plus VAT	5,700	4,320
Salaries and wages	386,426	404,573
Pension costs	26,097	25,537
Social Security costs	38,013	41,111
	<u>450,536</u>	<u>471,221</u>
 The number of employees during the period was as follows:	 No.	 No.
Director	0.90	0.90
Head of Legal	1.00	1.00
Senior Advocacy Advisor	1.00	1.00
Finance Manager	0.50	0.50
Head of Strategic Communications	1.00	1.00
Head of Development	-	1.00
Senior Lawyer	1.00	-
Programme Manager - Legislative Reform	-	1.00
Programme Officer - Legislative Reform	1.00	1.00
Programme Officer - Legislative Reform	1.00	1.00
Legal Projects Consultant	-	1.00
Office Manager & Executive Assistant	1.00	1.00
	<u>8.40</u>	<u>10.40</u>

The Trust operates a pension scheme for its employees, and complies with employer pension duties in respect of its employees in accordance with Part 1 of the Pensions Act 2008.

There were 2 employees earning more than £60,000 per annum (2020:2).

5. Trustee remuneration & related party transactions

No Trustees received any remuneration during the period. No Trustees received any expenses during the period (2020: £nil).

No Trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the Trust during the period (2020: none).

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

6. Taxation

As the Trust is a non-trading organisation with charitable objectives, there is no liability to corporation tax.

7. Fixed assets

	Leasehold improvements	Fixture & fittings	IT equipment	Total
	£	£	£	£
Costs				
As at 31 March 2020	59,794	5,688	5,088	70,571
Acquired during the year	-	-	2,398	2,398
As at 31 March 2021	59,794	5,688	7,486	72,968
Accumulated depreciation				
As at 31 March 2020	6,976	-	526	7,502
Charge for the year	11,959	1,896	1,896	15,751
As at 31 March 2021	18,935	1,896	2,421	23,252
Net book value				
As at 31 March 2020	52,818	5,688	4,563	63,069
As at 31 March 2021	40,860	3,792	5,064	49,716

	2021 £	2020 £
8. Debtors		
Other Debtors and Prepayments	190,671	57,118
	<u>190,671</u>	<u>57,118</u>

9. Creditors: amounts falling due within one year

Taxation and Social Security	11,840	11,573
Deferred income	123,719	24,167
Other Creditors and Accruals	218,031	54,056
	<u>353,590</u>	<u>89,796</u>

Movements in deferred income

Opening deferred income	24,167	109,938
Deferred income released in the year	(965,481)	(1,295,297)
Deferred income recognised in the year	1,065,033	1,209,525
Closing deferred income	<u>123,719</u>	<u>24,166</u>

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

10. Movements in funds

	01/04/2020	Income	Expenditure	31/03/2021
Restricted Funds				
FCDO	-	438,022	438,022	-
Kaleidoscope Trust	-	84,022	84,022	-
Equality Without Borders	-	8,771	8,771	-
	-	530,815	530,815	-
Unrestricted Funds	331,486	593,446	404,366	520,565
	<u>331,486</u>	<u>1,124,261</u>	<u>935,181</u>	<u>520,565</u>
	01/04/2019	Income	Expenditure	31/03/2020
Restricted Funds				
Global Affairs Canada	-	33,844	33,844	-
Skadden, Arps, Slate, Meagher & Flom LLP	-	4,000	4,000	-
FCO (Equality & Justice Alliance)	-	700,529	700,529	-
	-	738,373	738,373	-
Unrestricted Funds	253,716	640,034	562,265	331,485
	<u>253,716</u>	<u>1,378,407</u>	<u>1,300,638</u>	<u>331,485</u>

FCDO

This grant is for The Human Dignity Trust to support Commonwealth countries that are seeking to address structural discrimination and violence against LGBT people through legislative reform.

Kaleidoscope Trust

This grant is for The Human Dignity Trust to support Commonwealth countries that are seeking to address structural discrimination and violence against LGBT people through legislative reform.

Equality Without Borders

This grant is for The Human Dignity Trust's decriminalization support in Kenya.

Global Affairs Canada

This grant is for The Human Dignity Trust to deliver the *Developing a Commonwealth Approach to LGBT Rights* project.

Skadden, Arps, Slate, Meagher & Flom LLP

This grant is for the launch event at The Law Society for the Human Dignity Trust's report "Injustice Exposed: The Criminalisation of Transgender People and its Impact".

FCO (Equality & Justice Alliance)

This grant is for The Human Dignity Trust to support Commonwealth countries that are seeking to address structural discrimination and violence against LGBT people through legislative reform.

**THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

11. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	792,372	32,067	824,439
Total liabilities	321,523	32,067	353,590
Total net assets	470,849	-	470,849

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	348,212	10,000	358,212
Total liabilities	79,796	10,000	89,796
Total net assets	268,416	-	268,416