

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

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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		

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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.

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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

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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

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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

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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

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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.

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**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.

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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.

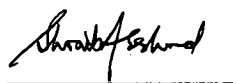
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
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Use of our report

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
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**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.


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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

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**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

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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.

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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
	568,585	530,815	1,099,400	635,302	738,373	1,373,675
Investments	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Bank interest	128	-	128	1,096	-	1,096
	128	-	128	1,096	-	1,096
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	-	-	-
	24,733	-	24,733	3,636	-	3,636

**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
	450,536	471,221
 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
	8.40	10.40

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