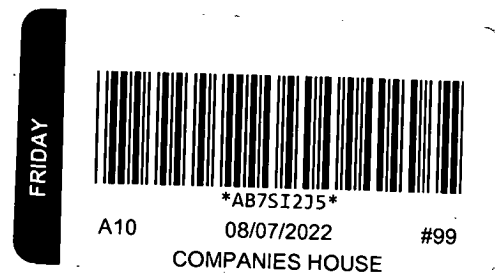


THE HUMAN DIGNITY TRUST
Trustees' Report and
Financial statements to 31 March 2022



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, 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.

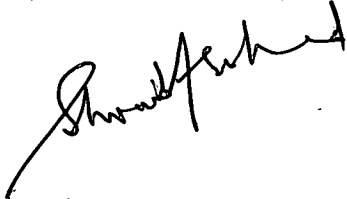
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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 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

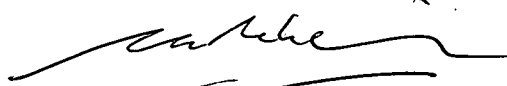
	Notes	2022 £	2021 £
Fixed Assets	7	37,177	49,716
Current Assets			
Debtors	8	436,636	190,671
Cash at bank and in hand		426,355	633,768
Total Current Assets		<u>862,990</u>	<u>824,439</u>
Creditors: amounts falling due within one year	9	<u>199,447</u>	<u>353,590</u>
Net Current Assets		663,544	470,849
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
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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