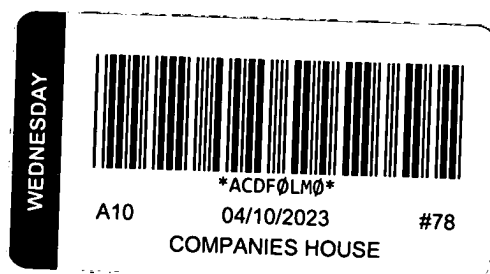


**THE HUMAN DIGNITY TRUST**  
**Trustees' Report and**  
**Financial statements to 31 March 2023**

**Company registration: 7472200**

**Charity registration: 1158093**



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

**REFERENCE AND ADMINISTRATION DETAILS**

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

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

**MEMBERSHIP**

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

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

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

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

**FOUNDER MEMBER AND CHAIR OF TRUSTEES**

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

**TRUSTEES**

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

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

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

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

**TRUSTEE INDUCTION AND TRAINING**

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

**KEY MANAGEMENT**

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

**CHIEF EXECUTIVE**

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

**OBJECTS**

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

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

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

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

**FINANCIAL RESULTS FOR THE PERIOD**

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

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

**POLICY ON RESERVES**

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

**PRINCIPAL RISKS**

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

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

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

**FUNDRAISING**

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

**TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also directors of the Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as we are aware:

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

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

**PLANS FOR THE FUTURE**

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

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

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

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

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

**ACTIVITIES UNDERTAKEN DURING THE REPORTING PERIOD**

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

***Technical legal assistance***

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

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

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

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

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

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

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

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

*Media and communications*

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

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

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

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



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

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

***Research, Advocacy and Publications***

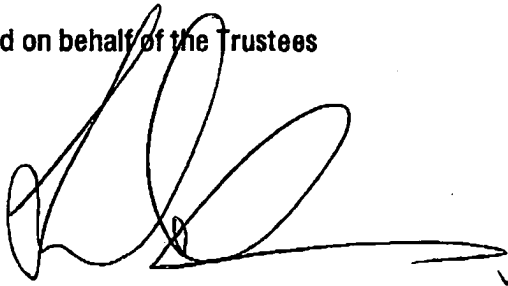
Our research programme continued to expand the literature on, and make the case for, the reform of laws in our remit, both for specialist and generalist audiences.

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

***Leadership and growth***

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

Signed on behalf of the Trustees

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

**Julia Sarah Chain  
Chair of Trustees**

**Dated: 21st September 2023**

**THE HUMAN DIGNITY TRUST**  
(registered company no. 07472200)

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

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

In our opinion, the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**THE HUMAN DIGNITY TRUST**  
(registered company no. 07472200)

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

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

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report .

**Responsibilities of trustees**

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

In preparing the financial statements, the trustees are responsible for assessing the 's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the or to cease operations, or have no realistic alternative but to do so.

**THE HUMAN DIGNITY TRUST**  
(registered company no. 07472200)

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

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

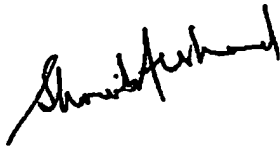
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**THE HUMAN DIGNITY TRUST**  
(registered company no. 07472200)

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

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken, so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report or for the opinions we have formed.



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

21 September 2023

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

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

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

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

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

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

**BALANCE SHEET AT 31ST MARCH 2023**

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

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

21st September 2023

  
**JULIA CHAIN**  
Chair of Trustees / Company Director

  
**MATTHEW ROBINSON**  
Treasurer / Company Director

Company registration number: 7472200

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

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

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



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

**NOTES TO THE ACCOUNTS**

**1. Accounting policies**

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

**(a) Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP(FRS102)), the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

**(b) Incorporation details**

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

**(c) Depreciation of fixed assets**

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

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

**(d) Fund accounting**

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

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

**NOTES TO THE ACCOUNTS**

**1. Accounting policies (continued)**

**(e) Income**

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

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

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

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

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

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

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

Investment income is included in the accounts when receivable.

**(f) Expenditure**

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

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

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

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

**THE HUMAN DIGNITY TRUST  
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**NOTES TO THE ACCOUNTS**

**1. Accounting policies (continued)**

**(g) Key management disclosure**

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

**(h) Cash and cash equivalents**

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

**(i) Going concern**

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

**(j) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**(k) Estimates and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Trustees' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates.

(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (continued)

2. Total income

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

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

**NOTES TO THE ACCOUNTS (continued)**

**3. Total expenditure**

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

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

**THE HUMAN DIGNITY TRUST  
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**NOTES TO THE ACCOUNTS (continued)**

**4. Net movement in funds is stated after charging:**

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

**The number of employees during the period was as follows:**

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

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

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

**5. Trustee remuneration & related party transactions**

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

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

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

**NOTES TO THE ACCOUNTS (continued)**

**10. Movements in funds**

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

**FCDO**

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

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

**NOTES TO THE ACCOUNTS (continued)**

**Oak Foundation**

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

**Elton John AIDS Foundation**

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

**The Baring Foundation**

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

**Luminate (2022 grant)**

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

**Luminate (2021 grant)**

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

**Luminate (stipend)**

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

**Evan Cornish Foundation**

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

**NextEnergy Foundation**

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

**CAF US Donor Fund**

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



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

**NOTES TO THE ACCOUNTS (continued)**

**11. Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>
<b>Fixed Assets</b>	<b>27,803</b>	<b>-</b>	<b>27,803</b>
<b>Net Current assets</b>	<b>793,808</b>	<b>-</b>	<b>793,808</b>
<b>Total net assets</b>	<b>821,611</b>	<b>-</b>	<b>821,611</b>

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