

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

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COMPANIES HOUSE

Company registration: 7472200

Charity registration: 1158093

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

REFERENCE AND ADMINISTRATION DETAILS

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

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

MEMBERSHIP

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

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

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

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FOUNDER MEMBER AND CHAIR OF TRUSTEES

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

TRUSTEES

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

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

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

TRUSTEE INDUCTION AND TRAINING

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

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

KEY MANAGEMENT

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

CHIEF EXECUTIVE

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

OBJECTS

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

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

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

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

FINANCIAL RESULTS FOR THE PERIOD

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

**THE HUMAN DIGNITY TRUST
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REPORT OF THE TRUSTEES**

POLICY ON RESERVES

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

PRINCIPAL RISKS

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

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

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

FUNDRAISING

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

TRUSTEES' RESPONSIBILITIES

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

**THE HUMAN DIGNITY TRUST
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REPORT OF THE TRUSTEES**

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

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

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

In so far as we are aware:

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

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

PLANS FOR THE FUTURE

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

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

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

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REPORT OF THE TRUSTEES

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

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

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

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

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

ACTIVITIES UNDERTAKEN DURING THE REPORTING PERIOD

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

Technical legal assistance

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

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

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

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

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

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

Media and communications

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

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

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

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

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REPORT OF THE TRUSTEES

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

Leadership and growth

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

Signed on behalf of the Trustees

Conway Blake

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

Chair of Trustees

Dated: 26th September 2024

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

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

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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(registered company no. 07472200)

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

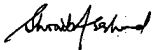
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

THE HUMAN DIGNITY TRUST
(registered company no. 07472200)

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

Use of our report

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



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

Shoaib Arshad (Senior Statutory Auditor)

For and on behalf of:

Knox Cropper LLP

Chartered Accountants & Statutory Auditors

65 Leadenhall Street

London

EC3A 2AD

24 Oct 2024

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

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

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

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

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

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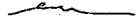
BALANCE SHEET AT 31ST MARCH 2024

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

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

26th September 2024

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


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

Company registration number: 7472200

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

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

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

THE HUMAN DIGNITY TRUST
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

1. Accounting policies

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

(a) Basis of accounting

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

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

(b) Incorporation details

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

(c) Depreciation of fixed assets

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

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

(d) Fund accounting

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

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

NOTES TO THE ACCOUNTS

1. Accounting policies (continued)

(e) Income

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

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

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

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

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

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

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

Investment income is included in the accounts when receivable.

(f) Expenditure

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

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

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

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

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

NOTES TO THE ACCOUNTS

1. Accounting policies (continued)

(g) Key management disclosure

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

(h) Cash and cash equivalents

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

(i) Going concern

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

(j) Creditors and provisions

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

(k) Estimates and judgements

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

(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (continued)

2. Total income (restated)

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

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

NOTES TO THE ACCOUNTS (continued)

3. Total expenditure

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

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

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

NOTES TO THE ACCOUNTS (continued)

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

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

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

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

5. Trustee remuneration & related party transactions

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

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

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

NOTES TO THE ACCOUNTS (continued)

6. Taxation

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

7. Fixed assets

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

8. Debtors

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

9. Creditors: amounts falling due within one year

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

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

NOTES TO THE ACCOUNTS (continued)

10. Movements in funds (restated)

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

FCDO

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

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

NOTES TO THE ACCOUNTS (continued)

Oak Foundation

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

Elton John AIDS Foundation

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

The Baring Foundation

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

Luminate (2022 grant)

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

Luminate (2021 grant)

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

Evan Cornish Foundation

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

NextEnergy Foundation

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

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

NOTES TO THE ACCOUNTS (continued)

11. Analysis of net assets between funds

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

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