

Charity registration number 1181744

Company registration number 11397556 (England and Wales)

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Lindley K Kennedy Dr M Ellis P McCall H Patel A Wincel N Uddin P Thompson S Smith
Charity number	1181744
Company number	11397556
Registered office	Office 21 275 Deansgate Manchester M3 4EL
Auditor	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

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ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "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) (effective 1 January 2019)".

Objectives and activities

The purposes of the charity, as set out in its Articles of Association:

The charity's purpose or objects are to promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) for the public benefit throughout England and Wales by:

1. (a) educating the public about human rights including by working with students of different ages and their teachers, developing curricula and providing teaching tools and resources;
2. (b) raising awareness of and promoting public support for human rights including by creating public platforms such as a festival of human rights; and
3. (c) promoting respect for human rights among individuals and corporations.

Robert F. Kennedy Human Rights UK exists to inspire and empower young people to make decisions and take actions every day that will help make human rights a reality for all – to become Ripples of Hope in their communities and across the world.

Our programmes are educational, creative and social impact platforms that tell a local story of human rights to inspire and build long-term cultural change.

During the year our Executive Director resigned and the Trustees ran an open and comprehensive process of recruitment to find a successor. Our new Executive Director took her post in September 2021 after a smooth handover.

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Activities

Speak Truth To Power Education Programme:

If our young people are to build a more just and tolerant world, they need to be empowered with the mindsets, attitudes, skills and knowledge to take action. *Speak Truth To Power* is our human rights education programme that is firmly located in the lives and reality of students – and above all speaks to the human skills that underpin human rights, which empower us to overcome our divisions; reject hatred for compassion; move from despair to hope; and take the actions that can make human rights reality for all in society.

Our education programme is built on the success of our affiliate, Robert F. Kennedy Human Rights (US), whose Speak Truth To Power education programme has been taught in more than 12 countries around the world over the last decade. Inspired by their work and informed by their experience of human rights education in different global contexts, we have developed a transformative new human rights programme tailored to the UK context and the English curriculum in particular.

Working with educationalists, child psychologists, artists, human rights experts and activists, we have created a flexible programme that can be deeply embedded in the work of schools. It has been carefully designed to offer a profound and personal experience to pupils with a lasting impact.

It currently consists of four inter-connected strands:

1. **Mindsets for Change** is our learning outcome framework. These are the fundamental qualities and human skills that young people need in order to believe in human rights; act on human rights; and develop resilience, confidence and agency in a fast-moving world.
2. **Classroom Resources** – We have created three programmes with enough resources for at least 6 hours each that can be taught across different subjects and in different formats. Our resources each root human rights firmly in the lives of students, covering local struggles for human rights, human rights leaders, and how people come together to drive change. Each programme works to develop the Mindsets for Change in students and is designed to be experiential and creative – taking students from developing their understanding of themselves, all the way to developing their agency in the world.
3. **Teacher Training** – we have developed and delivered teacher training on Human Rights, which introduces teachers to the resources and how they can be deployed. Training also covers power & privilege, how to create safe spaces for difficult discussions, and how to provide support for individuals affected.
4. **Connection to Ripples of Hope** – we connect our partner schools with human rights activists who can go to the school and share what it means to make human rights a reality. In practice, this means pupils meeting and talking to people from their own communities and beyond who have driven change and supported projects that make human rights a reality.

We work with partner schools on a multi-year engagement to develop specific activations that mean human rights become a regular, repeated and sustained part of every student's learning.

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2021*

The Ripples of Hope Festival:

The Ripples of Hope Festival celebrated the power of people to make human rights a reality for all. It took place in Greater Manchester from the 15th - 19th September 2021, The Ripples of Hope Festival is a new, unique festival for all of us to:

- Think about the challenges we face as communities and as humanity;
- Celebrate the power of people to make change; and
- Explore how we can - together - take action to make human rights a reality in our communities and across the world.

Supported by Manchester City Council, we brought together the arts, business, communities, activists, NGOs and the public to tell a new local and actionable story about human rights - one that is rooted in communities and the everyday.

We worked closely with the people of Greater Manchester to create the Festival. Together, we held 'Gatherings' - workshops - with hundreds of people to ensure the Festival covered the issues that matter; shared the stories that should be heard; and was truly of Manchester and could be shared across the world.

Curated by Jude Kelly CBE, the Festival consisted of a range of cultural, artistic and human rights related formats and content, from workshops and creative collaborations to debates and artistic performances.

The Festival created a space for collaboration and learning as well as a platform for celebration and commitment to the cause of making human rights reality.

Our vision is to build the Festival to be an international events platform by 2025.

The Ripples of Hope Business & Investment Summit:

An annual leadership development summit for senior decision-makers from the business & investment communities to consider their role, and that of their organisation, in creating a more human world in a time of unrelenting disruption.

The future is uncertain. Yet we know that, if humanity is to succeed, we need to create a world in which everyone can thrive. 'Business as usual' is no longer enough - if we are to create a future that truly serves humanity, human rights must be a dynamic in business that goes beyond compliance: they must be at the heart of organisational leadership, strategy and culture. And so, working with development experts Leaders' Quest, we have developed this summit as a unique space for senior decision-makers to understand how they and their organisations can make human rights a reality.

After two postponements due to the COVID pandemic the summit took place at HOME Mcr on 15 September 2021 as the first event opening the inaugural Ripples of Hope Festival.

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2021***

PUBLIC BENEFIT

The reality of our society is created by people's decisions and actions, together and individually. Human rights is the best articulation and codification of people's basic interests and fundamental rights - the public benefit - that humanity has ever found.

Our programmes work for the public benefit by raising awareness of human rights and promoting a culture in which people and organisations make decisions and take actions that make human rights a reality.

As such, there is a clear public benefit in the work that we undertake. In respect to individuals the benefit of secure human rights is immediate and tangible. As 'the public' is a collection of individuals there is also therefore a collective benefit of secured human rights. However, with regards to the wider community, there is also a less tangible but no less significant benefit that arises from the perception that the fundamental rights of all members of the community are being protected. This perception provides sufficient benefit to the community in that it justifies treating the promotion of human rights as a charitable purpose in its own right.

The trustees of Robert F. Kennedy Human Rights UK are aware of the Charity Commission guidance on public benefit and consistently seek to ensure this is at the forefront of all of the charity's work.

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE

Speak Truth To Power Education Programme.

Now in its third/fourth year, a requirement for a clearer structure of onboarding and delivery of STTP is emerging. At the start of 2022, all STTP schools and lead educators were contacted for honest feedback on their journey so far.

Following this feedback, we are reassessing the way in which teachers can access both training and resources, as well as developing a more effective way for schools to communicate their work with Robert F. Kennedy Human Rights UK, each other and the wider communities. Resource development for both Primary and Secondary is also being reviewed to ensure what is being created is appropriate for use.

- What has previously been a 'drip-fed' process to resources will change to ensure that teachers can access all resources at any time via a new online portal.
- The method of teacher training is also being reviewed, with a more time-flexible approach being adopted. Lengthy, fixed schedule, online training sessions will be swapped for smaller bitesize training resources and videos so that lead educators can access these via the portal at a time that is most suitable for them.
- An STTP newsletter is also being developed, to encourage participating schools to share more of their work with both the organisation and each other. A set of Social Media resources are also being developed for schools to access.
- Partnerships development with key participating schools to give them 'Hub School' status. They will be an example of best practice to other schools having their hub lead on the continued development of Human Rights education.
- In line with the Robert F. Kennedy Human Rights US (and Affiliates) Speak Truth To Power programme, we want to work towards not just Human Rights education within schools, but the adoption of a Human Rights culture within both schools, and the wider communities.

Greater Manchester Poetic Declaration of Human Rights (GMPDHR) - In conjunction with Curious Minds, an organization that brings art and culture to children and young people, in 2021 we launched the inaugural Greater Manchester Poetic Declaration of Human Rights competition. Children and young people from across the region were encouraged to choose one of the 30 Human Rights declarations, and interpret that into their own poetic work. We received submissions from 14 different schools, including Primary, Secondary and SEN, totalling over 250 unique entries. A panel of judges, including prominent regional Human Rights activists, then selected 30 poems, one per declaration, to make up the first GMPDHR that was then published both online, and printed versions were sent to all participating schools.

The GMPDHR was due to launch and be celebrated at a specially curated schools event at Home in Manchester City Centre on 10th Dec (World Human Rights Day) however due to changing Covid-19 circumstances, this in-person event had to be cancelled, and the event programme was converted into a 1 hour 'plug and play' piece of digital content that schools could watch in-house. Event packs were produced and sent through the post to each school to support this digital content.

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2021**

Ripples of Hope Festival

Having postponed the Festival twice due to the COVID pandemic the Festival finally took place at HOME Mcr from 15-19th September 2021. The Festival, had to be re-shaped in light of the pandemic and moved from being a solely in-person event to hybrid, with both in person events and events streamed live online.

FEATURE EVENTS INCLUDED:

Soul Journey to Truth Exhibition (17th May – 6th June 2021)

Ripples of Hope Schools Day

Feasts of Hope which took place across Greater Manchester

In Conversation with Hillary Rodham Clinton

PEN HG Wells Lecture: Elif Shafak

Poetic Universal Declaration of Human Rights Poetic Galas – curated & hosted by Simon Armitage CBE. Poetry contributed a creative thread throughout the entire Festival

Creative Installations & Performances

WEEKEND TO INSPIRE THEMES:

Dignity & Justice (Including sessions with Baroness Helena Kennedy, Amelia Gentleman, David Tovey, Daniel Gorman)

Equity & Equality (Including sessions with Gary Younge, Mandu Reid, Peter Tatchell, Ruth Daniel)

Activism & Participation (including sessions with Ahdaf Soueif, Emmanuel Jal)

Arts & Culture (including sessions with Esme Ward)

Environment & the Planet (Including sessions with Sir Tim Smit, Kailash Satyarthi, Paul Lindley OBE)

SUPPORTERS & SPONSORS INCLUDED:

Manchester City Council

HOME Mcr

Greater Manchester Combined Authority

Arts Council England

Belong

Equilibrium Foundation

Northwest Leadership Business Team

Marshalls

Porter Novelli

Roland Dransfield

www.ripplesofhopefestival.org

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Ripples of Hope Business & Investment Summit

2021 saw our second Ripples of Hope Business & Investment Summit take place in September 2021:

75 senior business decision-makers came together to begin to build a community committed to creating a better world, through an immersive day:

- THE FUTURE WE WANT - opening plenary with Q&A
- A REGENERATIVE FUTURE - workshops facilitated by Volans
 - Why regeneration is a timely concept – what it means and why it matters
 - Evidence that purposeful, regenerative strategies will thrive in the 2020s
 - From baby steps to big ambitions – how companies can start their regenerative journeys.
- YOUR NEXT STEP TO A REGENERATIVE FUTURE
 - How you engage, direct and motivate your people. Facilitated by Volans
 - How you build relationships with the community you exist within. Facilitated by Belong - The Cohesion & Integration Network
 - How you build a mutually beneficial ecosystem with your customers, partners and suppliers. Facilitated by SomethingMoreNear

Delegates heard from incredible speakers, including:

- Mac Macartney
- Kenny Imafadon
- Amy Clarke
- Shalni Arora
- Charmain Love
- Fenella Gray
- Paul Polman
- Kerry Kennedy
- Dermot McDonogh

www.ripplesofhopefestival.org/2021summit

Financial review

The trustees are committed to undertaking a financial audit annually, regardless of whether turnover thresholds are met to make this a requirement from the Charities Commission.

The financial statements for the year show an income of £473,569 (2020: £338,097) for the year ended 31 December 2021. After expenditure of £526,799 (2020: £290,443) there was a deficit of £53,230 (2020: surplus of £47,654).

All funds held at the year end are unrestricted. As a result of the funds received during the year, the unrestricted reserves balance as at the year end was £128,499 (2020: £91,343) and restricted fund balance at the year end was £Nil (2020: £90,386). The trustees aim to sustain the level of reserves in line with its policy stated below.

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Reserve policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. As the charity is still in its development phase and because of the irregular nature of the spending, the charity aims to achieve this target of reserve level in next 1-2 years.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The key priority for the charity - in risk mitigation as an early stage charity - is the development of sustainable and varied sources of income over the next two to three years and implementing a model of delivery that can be adjusted to the resources available.

We believe that the COVID-19 pandemic has only accelerated the urgency and need for our work. We have adjusted the scale and trajectory of our programmes to take into consideration the potential revenue implications of COVID-19 and to ensure we work closely with our partner schools to meet their needs throughout the pandemic

We have continued to reduce or delay all outgoings to the minimum for continued operation. Spending towards speculative revenue generation has been halted (e.g. we have paused working with a consultancy to produce applications to funding bodies until we know the funding bodies are resuming making grants).

Any new spend towards programmes, beyond the existing consultancy agreements, can only be committed to once we know additional funding or income is confirmed.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a private company limited by guarantee without share capital.

The charity is governed by its Articles of Association and an Affiliate Agreement with its affiliate organisation, Robert F. Kennedy Human Rights based in the USA.

The trustees were appointed to cover a range of skills and areas of guidance and expertise including; Education, Human Rights, Charity & Fundraising, Development, Communications and the Business & Investment Community.

Further details around recruitment and appointment: all potential new trustees are identified by the Board (working to principles and requirements for good and equitable governance and diversity), interviewed by multiple Board members and due diligence is conducted before a recommendation is put to the full Board to vote on. All trustees are join with full sight of our Role of the Trustee policy.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Lindley

K Kennedy

E Levine

(Resigned 22 February 2022)

Dr M Ellis

P McCall

H Patel

A Wincel

N Uddin

P Thompson

S Smith

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2021**

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Auditor

In accordance with the company's articles, a resolution proposing that Goldwins Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

P Lindley

Trustee

Dated: 28 July 2022

H Patel

Trustee

Dated: 28 July 2022

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are also the directors of ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

Opinion

We have audited the financial statements of ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including 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 charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, 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 charity 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 charity'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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit:

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

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity 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.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in 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; or
- 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 and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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 charitable company or to cease operations, or have no realistic alternative but to do so.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony Epton (Senior Statutory Auditor)

for and on behalf of Goldwins Limited

28 July 2022

Chartered Accountants

Statutory Auditor

75 Maygrove Road

West Hampstead

London

NW6 2EG

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income from:							
Donations	2	362,438	47,855	410,293	183,119	145,276	328,395
Charitable activities	3	63,276	-	63,276	-	9,702	9,702
Total income		<u>425,714</u>	<u>47,855</u>	<u>473,569</u>	<u>183,119</u>	<u>154,978</u>	<u>338,097</u>
Expenditure on:							
Cost of raising funds	4	612	-	612	-	5,262	5,262
Charitable activities	5	387,946	138,241	526,187	162,747	122,434	285,181
Total expenditure		<u>388,558</u>	<u>138,241</u>	<u>526,799</u>	<u>162,747</u>	<u>127,696</u>	<u>290,443</u>
Transfers between funds		-	-	-	42,000	(42,000)	-
Net income/(expenditure) for the year							
Net movement in funds		37,156	(90,386)	(53,230)	62,372	(14,718)	47,654
Fund balances at 1 January 2021		<u>91,343</u>	<u>90,386</u>	<u>181,729</u>	<u>28,971</u>	<u>105,104</u>	<u>134,075</u>
Fund balances at 31 December 2021		<u>128,499</u>	<u>-</u>	<u>128,499</u>	<u>91,343</u>	<u>90,386</u>	<u>181,729</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		474		-
Current assets					
Debtors	11	21,096		31,668	
Cash at bank and in hand		115,582		160,275	
		<u>136,678</u>		<u>191,943</u>	
Creditors: amounts falling due within one year	12	<u>(8,653)</u>		<u>(10,214)</u>	
Net current assets			128,025		181,729
Total assets less current liabilities			<u>128,499</u>		<u>181,729</u>
Income funds					
Restricted funds	13		-		90,386
Unrestricted funds			128,499		91,343
			<u>128,499</u>		<u>181,729</u>

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28 July 2022

P Lindley
Trustee

H Patel
Trustee

Company registration number 11397556

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED is a private company limited by guarantee incorporated in England and Wales. The registered office is Office 21, 275 Deansgate, Manchester, M3 4EL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% SL
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

2 Donations

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	362,438	47,855	410,293	183,119	145,276	328,395

3 Charitable activities

	2021 £	2020 £
Conference income	63,276	9,702

4 Cost of raising funds

	Unrestricted funds	Restricted funds
	2021 £	2020 £
<u>Fundraising and publicity</u>		
Other fundraising costs	612	5,262
	612	5,262

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Charitable activities

	2021 £	2020 £
Staff costs	124,436	88,731
Depreciation and impairment	233	-
Direct project costs	290,835	170,397
	<u>415,504</u>	<u>259,128</u>
Share of support costs (see note 6)	104,057	22,469
Share of governance costs (see note 6)	6,626	3,584
	<u>526,187</u>	<u>285,181</u>
Analysis by fund		
Unrestricted funds	387,946	162,747
Restricted funds	138,241	122,434
	<u>526,187</u>	<u>285,181</u>

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Advertising & Marketing	54,262	-	54,262	9,773	-	9,773
Office running costs	18,365	-	18,365	6,792	-	6,792
Travelling costs	31,060	-	31,060	5,780	-	5,780
Other costs	370	-	370	124	-	124
Audit fees	-	2,500	2,500	-	2,350	2,350
Legal and professional	-	3,199	3,199	-	-	-
Accountancy and bookkeeping	-	927	927	-	1,234	1,234
	<u>104,057</u>	<u>6,626</u>	<u>110,683</u>	<u>22,469</u>	<u>3,584</u>	<u>26,053</u>
Analysed between Charitable activities	<u>104,057</u>	<u>6,626</u>	<u>110,683</u>	<u>22,469</u>	<u>3,584</u>	<u>26,053</u>

Governance costs includes payments to the auditors of £2,500 (2020- £2,350) for audit fees.

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7	Net movement in funds	2021	2020
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Fees payable to the company's auditor for the audit of the company's financial statements	2,500	2,350
	Depreciation of owned tangible fixed assets	233	-
		<u>2,733</u>	<u>2,350</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
	3	1
	<u>3</u>	<u>1</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	110,053	81,355
Social security costs	12,433	6,062
Other pension costs	1,950	1,314
	<u>124,436</u>	<u>88,731</u>

The total employee benefits of the key management personnel were £72,620 (2020: £88,731).

The charity trustees were not paid or received any other benefits from employment with the Company in the year (2019: Nil). Neither were they reimbursed expenses during the year (2020: Nil). No charity trustee received payment for professional or other services supplied to the charity (2020: Nil).

The number of employees whose annual remuneration was £60,000 or more were:

	2021	2020
	Number	Number
£60,000 - £69,999	1	-
£80,000 - £89,999	-	1
	<u>1</u>	<u>1</u>

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 Tangible fixed assets

	Computers £
Cost	
Additions	707
At 31 December 2021	707
Depreciation and impairment	
Depreciation charged in the year	233
At 31 December 2021	233
Carrying amount	
At 31 December 2021	474

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	15,413	28,000
Other debtors	5,683	3,668
	21,096	31,668

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,427	7,855
Accruals and deferred income	4,226	2,359
	8,653	10,214

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Restricted funds

Restricted funds represent unused balances on donations and grants held on trust for Festival 2021 and Poetic Declaration 2021.

	Balance at 1 January 2020	Movement in funds		Balance at 1 January 2021	Income	Expenditure	Transfers	Revaluations, gains and losses	Balance at 31 December 2021
		Transfers	Revaluations, gains and losses						
	£	£	£	£	£	£	£	£	£
Festival 2021	90,386	-	-	-	-	(90,386)	-	-	-
Poetic Declaration 2021	-	-	-	-	47,855	(47,855)	-	-	-
	<u>90,386</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,855</u>	<u>(138,241)</u>	<u>-</u>	<u>-</u>	<u>-</u>

ROBERT F. KENNEDY HUMAN RIGHTS UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	474	-	474	-	-	-
Current assets/ (liabilities)	128,025	-	128,025	91,343	90,386	181,729
	<u>128,499</u>	<u>-</u>	<u>128,499</u>	<u>91,343</u>	<u>90,386</u>	<u>181,729</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).