

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021
FOR
HUMAN RIGHTS AT SEA**

Gibson Whitter
Chartered Accountants
and Chartered Tax Advisers
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HUMAN RIGHTS AT SEA

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HUMAN RIGHTS AT SEA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2021

The trustees present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of 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

Objectives and aims

To promote human rights (as set out in the Universal Declaration of Human Rights 1948 and subsequent United Nations conventions and declarations) for seafarers, fishers and others involved in working at sea throughout the world by all or any of the following means:

- i. Increasing global awareness of the explicit requirement for protection of, respect for and provision of effective remedies for human rights abuses at sea through international advocacy, the publishing of case studies and where applicable, the provision of teaching materials.
- ii. Contributing to the international development of effective, enforceable, and accountable remedies for human rights abuses at sea.
- iii. Investigating and monitoring abuses of Human Rights at Sea.
- iv. Developing the UN Guiding Principles for Business and Human Rights in the maritime environment.
- v. Commenting on and supporting proposed national and international human rights legislation, policies, and best practice, where applicable.

In furtherance of the Charity's objectives, but not otherwise, the Trustees shall have power to engage in political activity provided that the Trustees are satisfied that the proposed activities will further the objectives of the Charity to an extent justified by the resources to be used in such an activity.

Our Mission

To explicitly raise awareness, implementation, and accountability of human rights provisions throughout the maritime environment, especially where they are currently absent, ignored or being abused.

Our Vision

To end human rights abuse at sea.

Our Call to Action

Application of human rights throughout the maritime environment at all times without exception.

Significant activities

1. Independent research and investigation of potential, or actual human rights abuses at sea, globally.
2. Publication of independent guidance, briefing notes and documentation for the public benefit relating to charitable objectives.
3. Publication of independent commentaries, academic papers and case studies relating to cases and examples of human rights abuses at sea to act as a public record.
4. Advocacy at national and international private and public events and conferences for raising the international profile of the platform and concept of Human Rights at Sea.
5. Review of, advising and commenting upon legislation, policies and publications related to the development of human rights at sea and the highlighting of abuses.
6. Development of innovative victim-led routes for effective remedies for abuses at sea.

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FOR THE YEAR ENDED 31 MAY 2021

OBJECTIVES AND ACTIVITIES

Public benefit

The identifiable Public Benefit of the Charity is based on the Charitable Objectives that benefit all public persons in society, without bias or restriction, for their awareness, advancement of education and understanding of the issues of the application, or lack of application, protection, respect, and availability of effective remedy for human rights abuses in the maritime environment.

The Charity makes all its publications, case studies and related on-line resources freely available to all persons for their review, use, and to be downloaded thereby allowing all persons to have access to the materials produced as part of the widest possible public benefit.

This report of the activities undertaken by the Charity evidence furtherance of the charitable purposes for the public benefit.

The Trustees have complied with the duty in s.2 of the Charities Act 2011 in having due regard to public benefit guidance published by the Charity Commission.

Significant Activities

Set against the background of the COVID-19 pandemic, this year has focused on refining the charity's strategy as a global catalyst for ending human rights abuse at sea while continually expanding international awareness of our human rights development work highlighted by examples of our charitable work within this seventh annual report. Further, we have appointed our first Patron, Lord Robin Teverson, a Liberal Democrat Parliamentary Peer of the UK House of Lords, and have recruited four new Trustees.

We have established a Theory of Change. "As a global catalyst, we will mainstream the language of human rights at sea within the narrative of the global maritime human rights environment and drive positive social change within our mandate. Our role is to inspire, engage and challenge response to human rights abuses at sea. We do this through stakeholder and community-building partnerships, and improving policy and legislative standards globally through monitoring, investigation, advocacy and public reporting activities."

Among our key achievements have been 74 press releases, 17 publications and case studies, six OP-EDs, six podcasts, eight webinars and 44 news items focused on expanding awareness of human rights abuses at sea. In addition, we have expanded and introduced new consultants in support of project and investigatory work.

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ACHIEVEMENT AND PERFORMANCE

Significant Activities

Examples of work delivered include:

- 2020 UN World Oceans Day webcast with the World Youth Foundation.
- Support to abandoned seafarers off UAE, Fiji and in India.
- News items from seafarers highlighting crew concerns during the Pandemic.
- Three independent international reports into fisheries observer and crew safety, security and well-being including an investigation report into the death of Kiribati fisheries observer, Eritara Aati Kiaerua.
- HRAS Arbitration Project website activated followed by webinars focusing on the project's application in the global fishing sector.
- An update to the Missing Seafarers and Fishers Reporting Programme website.
- Independent briefing notes on stowaways, fisheries observers, gender and diversity, COVID-19 P&I Insurance Coverage and Seafarers' Rights, Sanctions as a tool to protect human rights at sea, and Deprivation of Liberty onboard Private Vessels.
- 2020 Flag State report as the third year of a joint project with Bristol University Law School and Bristol University Human Rights Implementation Centre.
- Profiling with case study, news articles and video testimony for seafarers subject to employer abuse and abandonment.
- Engagement with the New Zealand government for the drive to change legislation and use maritime levy funds to fund seafarer welfare centres.
- Publishing of education films and accompanying teaching materials in Hindi for Indian seafarers and Indian training establishments.
- Legal and policy review of rescue of migrants by the MV Maersk Etienne off Malta.
- Legal and practical guidance for abandoned seafarers with Reed Smith LLP.
- Instruction of international counsel to review death of Kiribati fisheries observer Eritara Aati Kiaerua.
- Partnership with Global Fishing Watch, the Blue Marine Foundation, the Sustainable Fisheries and Communities Trust, International Pole and Line Foundation, Earth Island Institute, and the Sata Foundation.
- Podcasts with Lloyds List, Shoreline Insurance, Clyde & Co LLP, ABC News (Australia) and BPP Law School.
- Publication of the sixth annual report.
- Expansion of non-executive Advisory Board members and supporting skill sets.
- Investigations into suicide at sea, sexual abuse at sea, and safeguarding cadets.
- BBC Radio interview with the International Maritime Organisation (IMO) on the issue of seafarer abandonment.

The development of the Geneva Declaration on Human Rights at Sea continues to be refined through remote working with a planned publication date of October 2021. This has included drafting of four supporting and evidence-focused annexes, including an academic review and joint independent commercial legal review by four international law firms: Reed Smith LLP, Norton Rose Fulbright LLP, HFW LLP and DLA Piper LLP.

The ongoing partnership with global law firm Shearman & Sterling LLP for the HRAS Arbitration Tribunal Project looking at developing arbitration as means of effective remedy for human rights abuses at sea, continues with education and awareness webinars, development of new contractual clauses and development of a new set of tribunal rules. The project's aim is to provide those living, working, and transiting at sea with an effective remedy for human rights abuses, while also combating impunity for the perpetrators of such abuses.

This year has also seen the start of a donor-led project for the creation of an international private Human Rights at Sea Quality Mark (QM) reflecting international human, labour and social rights standards that ensures, within the scope, scaling and capabilities of the QM, legally compliant and accountable maritime supply chains.

As we enter our eighth year, the narrative surrounding 'human rights at sea' continues to be an expanding topic in the UN, academia, media, commercial, civil society and at individual State level. The staff count will also be increased with the creation of a new role for Head of Operations and Development.

HUMAN RIGHTS AT SEA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2021

New Trustees

This year we further expanded our Board of Trustees with four experienced and highly qualified individuals.

- Mrs Marika McAdam an independent consultant and adviser who has worked with ASEAN-Australia Counter-Trafficking, the Regional Support Office of the Bali Process, Chatham House, IOM, OHCHR and UNODC
- Mrs Mitra Motlagh, Head of Partnership Development at Save the Children, London
- Ms Helen Simpson, the Human Rights and Social Impact Lead at BP, London.
- Mr Richard Stavis, an independent fisheries consultant, previously CEO of Stavis Consulting, LLC.

Mr Enrique Restoy resigned on 20 November 2020 and Mr Nigel Shattock resigned on 4 February 2021 due to changes in their professional circumstances. Their contributions to the development of the charity were invaluable and we would like to record our thanks.

COVID-19 Pandemic

Having adapted to the constraints of the COVID-19 pandemic since early 2020, our charity continues to deliver its national and international work and is expanding independent donor support. We have refined our virtually-run organisation to ensure maximum focus on our front-end work and continue to be committed to protecting our researchers engaged in day-to-day activities through remote working. Currently, we are not undertaking any field work. Work alongside all partners continues, noting and respecting all individual and collective measures imposed to limit and combat the spread of the virus.

Administration Costs and Use of Donor Funds

As HRAS is a research, advocacy, investigation, and lobbying organisation all funds received go to meeting core running costs and staff salaries. It should be made clear that without reasonable core costs and salaries being covered, the projects and programmes undertaken by HRAS would not exist, nor be viable to run for delivery against our charitable objectives.

FINANCIAL REVIEW

Review of Financial position at year end

The funds left at the end of the year ended 31 May 2021 of £93,373 are sufficient to ensure that the Charity continues to have sufficient funds to bridge the period between applications for further funding from donors. The funds allow continuation of current activities relating to research, publications, attendance at virtual conferences, support to new projects and partnership programmes, media and social media profiling, and core running costs including PAYE. We have diversified funding through paid-for advisory work through our subsidiary trading company, Human Rights at Sea International (HRASi) Ltd, and our focus for the future is one of increasing our self-sufficiency for financial input.

Reserves policy

The Reserves Policy is to retain six months core running costs (£60,000) in reserve. When £60,000 is reached, a Trustee meeting will be convened and a majority decision will be taken to review the Charity's position, which may include a scale down on activities and immediately seeking new sources of funding as the main effort. Due to the limited funds available to the Charity to carry out its work at first instance, the Trustees may authorise use of reserve funds to bridge the period between obtaining new funding.

Going concern and funds in deficit

The Trustees consider that there are no uncertainties about the Charity's ability to continue as a going concern and that there are no funds in deficit.

HUMAN RIGHTS AT SEA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation (CIO) and is controlled by its governing document, the foundation registered on 14th May 2015. The governing document is written and has been submitted to and agreed by the Charity Commission.

Recruitment and appointment of new trustees

Apart from the inaugural Trustees, all Trustee roles are now advertised for, interviewed against by existing Trustees, and must be appointed for a minimum term of 2 years by a resolution passed at a properly convened meeting of the Trustees. In selecting individuals for appointment existing Trustees must:

- a) have regard to the skills, knowledge and experience needed for the effective administration of the CIO.
- b) be able to demonstrate a wide range of personal, professional and business skills, which both support and complement the CIO's objects.

Trustees are first proposed by a Member, the CEO, or other person engaged with the Charity by email to the Trustees including a copy of their CV, a brief introduction to the proposed individual and the reasoning for their consideration. Following a unanimous written response from all Trustees, the matter of the proposed individual for Trusteeship is formally raised at the quarterly Trustee's meeting as an agenda item. This is recorded in agreed minutes.

If unanimously agreed by all Trustees at the Trustee's meeting, the individual is approached by the proposing Trustee, CEO or other person engaged with the charity. The proposing individual outlines the potential position, provides copies of the Constitution, latest annual report, the Corporate Profile Document and outlines the objectives and current work of the charity. If the response is positive, the potential Trustee is invited to meet with the CEO for further discussions.

If the approached individual remains interested and wishes to take up the proposed opportunity, the CEO will liaise directly with the individual, request a minimum of two written references, undertake due diligence checks as necessary and submit his subsequent recommendations in writing to the Trustees.

The Trustees will then agree the position by writing, recorded telephone conference or a face-to-face meeting, as necessary.

Induction and training of new trustees

New Trustees are informed of their legal obligations under charity law, the Charity Commission guidance on public benefit, the content of the foundation, the committee and decision-making processes, and recent financial performance of the Charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1161673

Principal address

VBS
Langstone Technology Park
Langstone Road
Havant
Hampshire
PO9 1SA

HUMAN RIGHTS AT SEA
REPORT OF THE TRUSTEES
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Trustees

Fiona Laurence	- appointed 1 August 2015
Professor S Haines	- appointed 5 October 2015
Rachel Sexton	- appointed 31 August 2016
Matthew Cox	- appointed 25 January 2017
Matthew Vickers	- appointed 27 April 2020
Alex Kemp	- appointed 27 April 2020
Ruth Crowell Wilde	- appointed 27 April 2020
Mitra Motlagh	- appointed 31 March 2021
Marika McAdam	- appointed 31 March 2021
Richard Stavis	- appointed 31 March 2021
Helen Simpson	- appointed 31 March 2021
Enrique Restoy	- appointed 31 March 2020 - resigned 20 November 2020
Nigel Shattock	- resigned 4 February 2021

Independent Examiner

Gibson Whitter
Chartered Accountants
and Chartered Tax Advisers
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

Bankers

Barclays Bank Plc
107 Commercial Road
Portsmouth
PO1 1BT

Approved by order of the board of trustees on and signed on its behalf by:

.....

F Laurence - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HUMAN RIGHTS AT SEA**

Independent examiner's report to the trustees of Human Rights at Sea

I report to the charity trustees on my examination of the accounts of Human Rights at Sea (the Trust) for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gavin Whitter
ICAEW
Gibson Whitter
Chartered Accountants
and Chartered Tax Advisers
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

Date:

HUMAN RIGHTS AT SEA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2021

	Notes	Unrestricted fund £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	175,089	5,011	180,100	169,455
 EXPENDITURE ON					
Raising funds	3	72	-	72	267
Charitable activities	4				
To promote human rights at sea		184,548	850	185,398	120,227
		-----	-----	-----	-----
Total		184,620	850	185,470	120,494
		-----	-----	-----	-----
NET INCOME/(EXPENDITURE)		(9,531)	4,161	(5,370)	48,961
 RECONCILIATION OF FUNDS					
Total funds brought forward		98,743	-	98,743	49,782
		-----	-----	-----	-----
TOTAL FUNDS CARRIED FORWARD		<u>89,212</u>	<u>4,161</u>	<u>93,373</u>	<u>98,743</u>

The notes form part of these financial statements

HUMAN RIGHTS AT SEA

BALANCE SHEET 31 MAY 2021

	Notes	31.5.21 £	31.5.20 £
FIXED ASSETS			
Tangible assets	10	1,834	1,628
Investments	11	<u>1</u>	<u>-</u>
		1,835	1,628
CURRENT ASSETS			
Debtors	12	23,979	6,435
Cash at bank and in hand		<u>72,099</u>	<u>98,565</u>
		96,078	105,000
CREDITORS			
Amounts falling due within one year	13	(4,540)	(7,885)
		<u>91,538</u>	<u>97,115</u>
NET CURRENT ASSETS			
		93,373	98,743
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>93,373</u>	<u>98,743</u>
NET ASSETS			
		<u>93,373</u>	<u>98,743</u>
FUNDS	15		
Unrestricted funds		89,212	98,743
Restricted funds		<u>4,161</u>	<u>-</u>
TOTAL FUNDS		<u>93,373</u>	<u>98,743</u>

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
F Laurence - Trustee

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific conditions is recognised as earned (as the related goods and services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Volunteers and donated services

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contributions is included in the financial statements at an estimate based on the value of the contribution to the charity.

Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

- Raising funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with providing services to the charity's beneficiaries and include both the direct costs and support costs relating to those activities.
- Support costs include central functions and governance costs and have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments represent shareholding in the CIO's trading subsidiary and is included at cost.

2. DONATIONS AND LEGACIES

	31.5.21 £	31.5.20 £
Donations	180,100	29,948
Grants	-	139,507
	<u>180,100</u>	<u>169,455</u>

Grants received, included in the above, are as follows:

	31.5.21 £	31.5.20 £
Seafarers UK	-	88,250
John Ellerman Foundation	-	20,000
The Fishmongers' Company	-	29,107
NSSI Global	-	2,000
ECT	-	150
	-	<u>139,507</u>

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2021

3. RAISING FUNDS

Raising donations and legacies

	31.5.21	31.5.20
	£	£
Fundraising costs	<u>72</u>	<u>267</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
To promote human rights at sea	<u>78,169</u>	<u>107,229</u>	<u>185,398</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.21	31.5.20
	£	£
Rent	660	720
Insurance	3,801	4,235
Sundries	318	-
Computer costs and IT services	15,725	13,187
Travel and conference costs	2,274	15,276
Research and consultancy	42,797	35,749
Publicity and promotional costs	9,652	3,931
Training	1,194	-
Grants and donations	1,600	-
Interest payable and similar charges	<u>148</u>	<u>70</u>
	<u>78,169</u>	<u>73,168</u>

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
To promote human rights at sea	<u>94,401</u>	<u>12,828</u>	<u>107,229</u>

Support costs, included in the above, are as follows:

Management

	31.5.21	31.5.20
	To promote human rights at sea	Total activities
	£	£
Trustees' salaries	5,775	12,212
Trustees' fees	-	4,000
Trustees' pension contributions	111	212
Wages	77,068	20,415
Social security	4,030	-
Pensions	<u>1,579</u>	<u>489</u>
Carried forward	88,563	37,328

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2021

6. SUPPORT COSTS - continued

Management - continued

	31.5.21 To promote human rights at sea £	31.5.20 Total activities £
Brought forward	88,563	37,328
Storage costs	1,360	1,396
Telephone	899	1,368
Postage and stationery	947	1,820
Membership fees	227	335
Bookkeeping fees	1,260	1,188
Payroll fees	374	461
PAYE late payment interest	28	-
Depreciation of tangible assets	743	1,050
	<u>94,401</u>	<u>44,946</u>

Governance costs

	31.5.21 To promote human rights at sea £	31.5.20 Total activities £
Independent examiners fees	900	900
Legal and professional fees	11,928	13
Trustee recruitment costs	-	1,200
	<u>12,828</u>	<u>2,113</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

	31.5.21 £	31.5.20 £
Trustees' salaries	5,775	12,212
Trustees' fees	-	4,000
Trustees' pension contributions to money purchase schemes	111	212
	<u>5,886</u>	<u>16,424</u>

The charity has employed the following trustees during this and the previous year:

Elisabeth Mavropoulou (appointed as a trustee on 4 June 2019 and resigned 9 October 2020)

This trustee has been paid a gross salary of £5,775 plus pension contributions of £111 in the period from 1 June 2020 to 9 October 2020. No other benefits were paid to this trustee.

In the previous year this trustee received fees totalling £4,000 for the period 4 June 2019 to 31 August 2019 and then a salary of £9,000 plus pension contributions of £131 for the period 1 September 2019 to 31 May 2020. No other benefits were paid to this trustee.

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2021

7. TRUSTEES' REMUNERATION AND BENEFITS - continued

The charity paid this trustee to provide programme management in support of the CEO. The remuneration paid is considered by the trustees to be lower than could be obtained elsewhere particularly given the specialised nature of the role.

David Hammond (resigned as a trustee on 1 November 2019)

In the previous year this trustee received a salary of £3,212 plus pension contributions of £81 for the period 1 October 2019 to 31 October 2019. No other benefits were paid to this trustee whilst a trustee.

The charity paid this trustee to act as interim CEO. The remuneration paid is considered by the trustees to be lower than could be obtained elsewhere particularly given the specialised nature of the role. David Hammond subsequently resigned as a trustee to become the charity's CEO.

The above payments were permitted by the charity's governing document and were expressly approved by the remaining trustees at their meetings.

Trustees' expenses

During the year no trustees were reimbursed for out of pocket expenses. In the year ended 31 May 2020 two trustees were reimbursed for out of pocket expenses totalling £3,124.

8. STAFF COSTS

	31.5.21	31.5.20
	£	£
Wages and salaries	82,843	36,627
Social security costs	4,030	-
Other pension costs	<u>1,690</u>	<u>701</u>
	<u>88,563</u>	<u>37,328</u>

The average monthly number of employees during the year was as follows:

	31.5.21	31.5.20
Chief Executive Officer	1	1
Programme manager	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

During the year the charity paid emoluments of between £60,000 and £70,000 to one employee (31.5.20: none).

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	169,455	-	169,455
 EXPENDITURE ON			
Raising funds	267	-	267
Charitable activities			
To promote human rights at sea	120,227	-	120,227
	<hr/>	<hr/>	<hr/>
Total	120,494	-	120,494
	<hr/>	<hr/>	<hr/>
NET INCOME	48,961	-	48,961
	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward	49,782	-	49,782
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>98,743</u>	<u>-</u>	<u>98,743</u>

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 June 2020	4,639
Additions	<u>949</u>
At 31 May 2021	<u>5,588</u>
DEPRECIATION	
At 1 June 2020	3,011
Charge for year	<u>743</u>
At 31 May 2021	<u>3,754</u>
NET BOOK VALUE	
At 31 May 2021	<u>1,834</u>
At 31 May 2020	<u>1,628</u>

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2021

11. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
Additions	1
NET BOOK VALUE	
At 31 May 2021	<u>1</u>
At 31 May 2020	<u>-</u>

There were no investment assets outside the UK.

Investments represent the shares owned in the CIO's wholly owned trading subsidiary, Human Rights at Sea International (HRASI) Ltd.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21 £	31.5.20 £
Other debtors	19,207	1,772
Prepayments	<u>4,772</u>	<u>4,663</u>
	<u>23,979</u>	<u>6,435</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21 £	31.5.20 £
Trade creditors	638	97
Taxation and social security	2,011	2,934
Other creditors	<u>1,891</u>	<u>4,854</u>
	<u>4,540</u>	<u>7,885</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
Fixed assets	1,834	-	1,834	1,628
Investments	1	-	1	-
Current assets	91,917	4,161	96,078	105,000
Current liabilities	<u>(4,540)</u>	<u>-</u>	<u>(4,540)</u>	<u>(7,885)</u>
	<u>89,212</u>	<u>4,161</u>	<u>93,373</u>	<u>98,743</u>

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021

15. MOVEMENT IN FUNDS

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	98,743	(9,531)	89,212
Restricted funds			
Sata Foundation fund	-	4,161	4,161
	<u>98,743</u>	<u>(5,370)</u>	<u>93,373</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,089	(184,620)	(9,531)
Restricted funds			
Eritara Aati fund	850	(850)	-
Sata Foundation fund	4,161	-	4,161
	<u>5,011</u>	<u>(850)</u>	<u>4,161</u>
TOTAL FUNDS	<u>180,100</u>	<u>(185,470)</u>	<u>(5,370)</u>

Comparatives for movement in funds

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
Unrestricted funds			
General fund	49,782	48,961	98,743
	<u>49,782</u>	<u>48,961</u>	<u>98,743</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	169,455	(120,494)	48,961
	<u>169,455</u>	<u>(120,494)</u>	<u>48,961</u>

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2021

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.19 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	49,782	39,430	89,212
Restricted funds			
Sata Foundation fund	-	4,161	4,161
	49,782	43,591	93,373
TOTAL FUNDS	<u>49,782</u>	<u>43,591</u>	<u>93,373</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	344,544	(305,114)	39,430
Restricted funds			
Eritara Aati fund	850	(850)	-
Sata Foundation fund	4,161	-	4,161
	5,011	(850)	4,161
TOTAL FUNDS	<u>349,555</u>	<u>(305,964)</u>	<u>43,591</u>

Eritara Aati Fund

Donation of £850 received from World Wise Foods to support the family of murdered fishers observer Eritara Aati - Kiribati.

Sata Foundation Fund

Donation received to support the charity in assisting refugees/asylum seekers escaping from war-torn countries in Africa who find themselves in serious danger on unsafe boats at sea.

16. RELATED PARTY DISCLOSURES

Human Rights at Sea International (HRASI) Limited

A subsidiary

	31.5.21 £	31.5.20 £
Amount due from related party at the balance sheet date	<u>19,207</u>	<u>1,772</u>