

REGISTERED CHARITY NUMBER: 1161673

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2018  
for  
HUMAN RIGHTS AT SEA**

Knox Cropper  
Chartered Accountants  
Office Suite 1  
Haslemere House  
Lower Street  
Haslemere  
Surrey  
GU27 2PE

## HUMAN RIGHTS AT SEA

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## **HUMAN RIGHTS AT SEA**

### **Report of the Trustees for the Year Ended 31 May 2018**

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The Trustees present their annual report and financial statements of the Charity for the year ended 31st May 2018. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 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) published on 16 July 2014.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the Charity are:

To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) for seafarers, fishermen 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 become a leading independent maritime human rights platform.

##### **Significant activities**

1. Independent research and investigation of potential, or actual human rights abuses at sea.
2. Publication of independent guidance and documentation for the public benefit relating to charitable objectives.
3. Publication of independent commentaries and case studies for human rights abuses at sea.
4. Running of an Internship Programme to develop young people in the field of NGOs and human rights.
5. Advocacy at national and international conferences for Human Rights at Sea.
6. Review of and commenting on legislation, policies and publications related to maritime human rights and abuses.

## HUMAN RIGHTS AT SEA

### Report of the Trustees for the Year Ended 31 May 2018

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#### 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. Further, through the Internship Programme, the Charity supports the professional development of young people.

The Charity makes all its publications 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 evidences 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.

#### ACHIEVEMENT AND PERFORMANCE

Looking back over the year ended 31 May 2018, it has been one of change, consolidation and continual delivery of our mission to challenge abuse at sea. Whilst David Hammond stepped down as CEO, the charity continues to benefit from his drive and vision through his ongoing contribution. On behalf of the Trustees, I would like to thank him for all his dedication and hard work.

The last year has seen the publication of many case studies, covering topics as diverse as the Human Impact of Denial of Crew Wages to Seafarers, the case of a Ukrainian Seafarer lost at sea and various instances of seafarer abuse on board ship. We have published many articles and reports including a report on the Northern Ireland Fisheries Non-EEA crew, including an anti-slavery & trafficking review.

At a time when mental health issues are becoming more widely discussed in the mainstream media, we are particularly proud to have been able to have our leaflet 'Seafarer Mental Health Trauma' made available in the Tagalog language. We hope in future to be able to publish other materials in a variety of languages to reflect the worldwide community who are affected by human rights abuses at sea.

This year has also seen the further development of our relationship with Bristol University where a group of law students are leading on a new Flag State project.

Our second International Maritime Human Rights Conference took place in October 2018 which explored and addressed abuses in the global maritime supply chain, the development of maritime business and human rights, and investigated human rights protections and available remedies for abuses.

#### FINANCIAL REVIEW

##### Review of Financial Position at Year End

The funds left at the end of the year ended 31 May 2018 of £40,756 are encouraging to note in 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 of conferences, the Internship Programme, support to the Legal Research Programme, media and social media profiling and the core office running costs.

##### Reserves policy

The Reserves Policy is to keep six months core-running costs (£12,000) in reserve at all times. When £13,000 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 in order to bridge the period between obtaining new funding.

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## HUMAN RIGHTS AT SEA

### Report of the Trustees for the Year Ended 31 May 2018

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#### FINANCIAL REVIEW

##### 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.

#### 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 Charities Commission.

##### Recruitment and appointment of new Trustees

Apart from the first Charity Trustees, all future Charity Trustees must be appointed for a term of 2 years by a resolution passed at a properly convened meeting of the Charity Trustees.

In selecting individuals for appointment as Charity Trustees, the charity 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, 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

Langstone Technology Park  
Langstone Road  
Havant  
Hampshire  
PO9 1SA

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**HUMAN RIGHTS AT SEA**

**Report of the Trustees  
for the Year Ended 31 May 2018**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

F Laurence  
Professor S Haines  
Captain J Tyson  
M Cox  
I Millen - appointed 1.7.17  
A Hastings - appointed 1.7.17  
R Sexton  
D Hammond - appointed 1.10.17

**Independent examiner**

James Holland-Leader ACA  
ICAEW  
Knox Cropper  
Chartered Accountants  
Office Suite 1  
Haslemere House  
Lower Street  
Haslemere  
Surrey  
GU27 2PE

**Bankers**

Barclays Bank Plc  
107 Commercial Road  
Portsmouth  
PO1 1BT

Approved by order of the board of trustees on 15/11/18 and signed on its behalf by:



F Laurence - Trustee

## Independent Examiner's Report to the Trustees of Human Rights at Sea

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### 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 the Human Rights at Sea (the Trust) for the year ended 31 May 2018.

### 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



James Holland-Leader ACA  
ICAEW  
Knox Cropper  
Chartered Accountants  
Office Suite 1  
Haslemere House  
Lower Street  
Haslemere  
Surrey  
GU27 2PE

Date: 11<sup>th</sup> December 2018

## HUMAN RIGHTS AT SEA

### Statement of Financial Activities for the Year Ended 31 May 2018

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	Notes	2018 Unrestricted fund £	2017 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>64,384</u>	<u>49,646</u>
<b>Total</b>		<b>64,384</b>	<b>49,646</b>
<b>EXPENDITURE ON</b>			
Raising funds		216	216
<b>Charitable activities</b>			
Charitable Activities		<u>43,069</u>	<u>68,202</u>
<b>Total</b>		<u>43,285</u>	<u>68,418</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>21,099</b>	<b>(18,772)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>19,657</u>	<u>38,429</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>40,756</b></u>	<u><b>19,657</b></u>
<b>CONTINUING OPERATIONS</b>			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

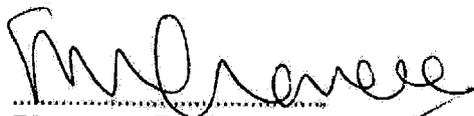
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## HUMAN RIGHTS AT SEA

### Balance Sheet At 31 May 2018

	Notes	2018 Unrestricted fund £	2017 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	3	1,306	1,959
<b>CURRENT ASSETS</b>			
Debtors	4	1,604	18
Cash at bank		<u>40,876</u>	<u>23,058</u>
		42,480	23,076
<b>CREDITORS</b>			
Amounts falling due within one year	5	(3,030)	(5,378)
<b>NET CURRENT ASSETS</b>		<u>39,450</u>	<u>17,698</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>40,756</u>	<u>19,657</u>
<b>NET ASSETS</b>		<u>40,756</u>	<u>19,657</u>
<b>FUNDS</b>			
Unrestricted funds	6	<u>40,756</u>	<u>19,657</u>
<b>TOTAL FUNDS</b>		<u>40,756</u>	<u>19,657</u>

The financial statements were approved by the Board of Trustees on 15/11/18 and were signed on its behalf by:

  
F Laurence - Trustee

The notes form part of these financial statements

## HUMAN RIGHTS AT SEA

### Notes to the Financial Statements for the Year Ended 31 May 2018

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#### 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 2015)', 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.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. Grants and Donations are recognised when received. Other income is also recognised when received.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **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
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##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **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.

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## HUMAN RIGHTS AT SEA

### Notes to the Financial Statements - continued for the Year Ended 31 May 2018

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#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2018 nor for the year ended 31 May 2017.

##### Trustees' expenses

	2018	2017
	£	£
Trustees' expenses	<u>853</u>	<u>516</u>

#### 3. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 June 2017 and 31 May 2018	<u>2,614</u>
<b>DEPRECIATION</b>	
At 1 June 2017	655
Charge for year	<u>653</u>
At 31 May 2018	<u>1,308</u>
<b>NET BOOK VALUE</b>	
At 31 May 2018	<u>1,306</u>
At 31 May 2017	<u>1,959</u>

#### 4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other debtors	<u>1,604</u>	<u>18</u>

#### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other creditors	<u>3,030</u>	<u>5,378</u>

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## HUMAN RIGHTS AT SEA

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2018

### 6. MOVEMENT IN FUNDS

	At 1.6.17 £	Net movement in funds £	At 31.5.18 £
<b>Unrestricted funds</b>			
General fund	19,657	21,099	40,756
<b>TOTAL FUNDS</b>	<u>19,657</u>	<u>21,099</u>	<u>40,756</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,384	(43,285)	21,099
<b>TOTAL FUNDS</b>	<u>64,384</u>	<u>(43,285)</u>	<u>21,099</u>

Comparatives for movement in funds

	At 1.6.16 £	Net movement in funds £	At 31.5.17 £
<b>Unrestricted Funds</b>			
General fund	38,429	(18,772)	19,657
<b>TOTAL FUNDS</b>	<u>38,429</u>	<u>(18,772)</u>	<u>19,657</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,646	(68,418)	(18,772)
<b>TOTAL FUNDS</b>	<u>49,646</u>	<u>(68,418)</u>	<u>(18,772)</u>

### 7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2018.

