

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2020
FOR
HUMAN RIGHTS AT SEA**

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

HUMAN RIGHTS AT SEA

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HUMAN RIGHTS AT SEA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2020

The trustees present their report with the financial statements of the charity for the year ended 31 May 2020. 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 2015).

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 1948 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 end human rights abuse throughout the maritime environment.

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 throughout the World.
2. Publication of independent guidance, briefing notes and documentation for the public benefit relating to charitable objectives.
3. Publication of independent commentaries and case studies relating to cases and patterns of human rights abuses at sea.
4. Running of an Internship and Legal Research Programme to develop young people in the field of NGOs and human rights.
5. Advocacy at national and international private and public events and conferences for raising the profile of the platform and concept of Human Rights at Sea.
6. Review of, advising and commenting on legislation, policies and publications related to the development of maritime human rights and the highlighting of abuses and effective remedies.

HUMAN RIGHTS AT SEA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2020

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 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.

HUMAN RIGHTS AT SEA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2020

ACHIEVEMENT AND PERFORMANCE

Significant Activities

This year has been perhaps the busiest year for our charity focusing on expanding our human rights development work in the maritime environment highlighted by examples of our extensive work within this sixth annual report.

Amongst our key achievements has been the 2019 partnership with the global law firm Shearman & Sterling LLP on Arbitration as Means for Effective Remedy for Human Rights Abuses at Sea, an innovative arbitration development and a victim-led project to facilitate the resolution of disputes concerning human rights at sea using international arbitration. The project's chief 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.

In April 2020, we partnered with RightShip, the world's leading maritime risk due diligence and environmental assessment organisation and signed a new long-term partnership agreement to help improve seafarer welfare. The objective of the partnership to continuously raise awareness of implementation and accountability of human rights provisions throughout the maritime environment with local, national and international stakeholders and regulators, and the maritime industry as a whole.

We have extensively covered the impact of COVID-19 to seafarers and fishers through the publication of case studies and OP-EDs to ensure the narrative was independently covered in the public domain. The details of all our work has been highlighted in our annual Impact Report.

On the invitation of the Government of the Republic of China (Taiwan), Human Rights at Sea met with the Taiwanese Executive Yuan in October 2019 during several rounds of wider meetings in Taipei concerning the work of the charity in Asia, and the development of the soft-law Geneva Declaration on Human Rights at Sea. The Charity had published the baseline Report 'Awareness and Application of Human Rights in Taiwan's Fishing Industry' as a first step to align the issues being raised to the charity within the Taiwanese coastal and distant water fleets.

Indicative of our work has been the partnership with the Fijian-based NGO, Pacific Dialogue, in collaboration with which we published five case studies in the current series exposing the consequences and challenges for families of seafarers who have suffered injuries and in some cases died as a result of human and labour rights abuses onboard fishing vessels operating in the Pacific region.

It remains remarkable that as a small charitable NGO our organisation has been able to so effectively advocate and widely influence across many sections of society from State, to commercial entities, throughout civil society and at individual levels. This is based on our independence, objectivity and presenting the unvarnished facts through professional publications and case studies.

As we enter our seventh year, the narrative surrounding 'human rights at sea' is now an increasingly discussed topic in academia, media, commercial, civil society and at State level. This is in stark contrast to our many challenges in starting to internationally raise the issue and build the civil society platform early on in our organisation's history.

We are particularly proud that alongside leading academic partners, civil society, maritime welfare organisations, commercial entities, the fisheries sector and some sections of the maritime industry we are increasingly being overtly supported in our work and messaging. This is particularly so in the ongoing development of the 'Geneva Declaration on Human Rights at Sea' as an emerging instrument reviewing and developing the topic, including the challenges surrounding human rights protections and effective remedies at sea.

New Trustees

This year we expanded our board of trustees with four prominent and highly qualified individuals, Mr Matthew Vickers, CEO and Chief Ombudsman at Ombudsman Services (OS), the UK's energy and communications ombudsman, Mrs Ruth Crowell, CEO and Non-Executive Director of the London Bullion Market Association(LBMA), Mr Alexander Kemp Partner at the global law firm Holman Fenwick William (HFW) and Mr Enrique Restoy, Head of Evidence at Frontline AIDS. As the charity continues its national and international development, the engagement of high-calibre Trustees from a wide-ranging field of expertise combined with a passion to affect social change in the human rights field is essential for the organisation's ambitious plans.

HUMAN RIGHTS AT SEA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2020

ACHIEVEMENT AND PERFORMANCE

Significant Activities

Coronavirus (COVID-19) Pandemic

Despite these turbulent and unprecedented times, our charity continues to deliver its national and international work, despite the uncertainties surrounding the resultant knock-on effects. We are a virtually-run organisation to ensure maximum focus on our front-end work, and remain committed to protect our researchers engaged in day-to-day activities through remote working on an international basis. Currently we are not undertaking any field work. Work alongside all partners will continue, noting and respecting all individual and collective measures imposed to limit and combat the spread of the virus.

FINANCIAL REVIEW

Review of Financial position at year end

The funds left at the end of the year ended 31 May 2020 of £98,743 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 of conferences, support to new projects and partnership programmes, media and social media profiling and core running costs, including PAYE. We have further 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 keep six months core-running costs (£24,000) in reserve at all times. When £24,000 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.

Going concern

On the basis of the funding received, income achieved and the impact of the charity as reported for year six of operations through the charity's trading company, in the opinion of the Trustees the charity remains a going concern for the foreseeable future.

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 Charity Commission.

HUMAN RIGHTS AT SEA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

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, 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
FOR THE YEAR ENDED 31 MAY 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

| | |
|-----------------------|----------------------------|
| David Hammond | - resigned 1 November 2019 |
| Professor S Haines | |
| Captain J Tyson | - resigned 1 July 2019 |
| Matthew Cox | |
| Ian Millen | |
| Fiona Laurence | |
| Amanda Hastings | |
| Rachel Sexton | |
| Elisabeth Mavropoulou | - appointed 4 June 2019 |
| Nigel Shattock | |
| Matthew Vickers | - appointed March 2020 |
| Alex Kemp | - appointed March 2020 |
| Ruth Crowell Wilde | - appointed March 2020 |
| Enrique Restoy | - appointed March 2020 |

CEO

David Hammond

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 18 September 2020 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 the Human Rights at Sea (the Trust) for the year ended 31 May 2020.

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

21 September 2020

HUMAN RIGHTS AT SEA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2020

| | Notes | 31.5.20 Unrestricted fund £ | 31.5.19 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 2 | 169,455 | 96,301 |
| Other income | | - | 50 |
| Total | | 169,455 | 96,351 |
| EXPENDITURE ON | | | |
| Raising funds | 3 | 267 | 216 |
| Charitable activities | 4 | | |
| To promote human rights at sea | | 120,227 | 87,109 |
| Total | | 120,494 | 87,325 |
| NET INCOME | | 48,961 | 9,026 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 49,782 | 40,756 |
| TOTAL FUNDS CARRIED FORWARD | | 98,743 | 49,782 |

The notes form part of these financial statements

HUMAN RIGHTS AT SEA

BALANCE SHEET AT 31 MAY 2020

| | Notes | 31.5.20 Unrestricted fund £ | 31.5.19 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 10 | 1,628 | 653 |
| CURRENT ASSETS | | | |
| Debtors | 11 | 6,435 | 6,394 |
| Cash at bank and in hand | | 98,565 | 46,487 |
| | | <u>105,000</u> | <u>52,881</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 12 | (7,885) | (3,752) |
| | | <u>97,115</u> | <u>49,129</u> |
| NET CURRENT ASSETS | | | |
| | | <u>98,743</u> | <u>49,782</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>98,743</u> | <u>49,782</u> |
| NET ASSETS | | <u>98,743</u> | <u>49,782</u> |
| FUNDS | 13 | | |
| Unrestricted funds | | 98,743 | 49,782 |
| TOTAL FUNDS | | <u>98,743</u> | <u>49,782</u> |

The financial statements were approved and authorised for issue by the Board of Trustees on 18 September 2020 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 2020

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.

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 contribution 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 2020

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.

2. DONATIONS AND LEGACIES

| | 31.5.20 | 31.5.19 |
|-----------|----------------|---------------|
| | £ | £ |
| Donations | 29,948 | 2,801 |
| Grants | 139,507 | 93,500 |
| | <u>169,455</u> | <u>96,301</u> |

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

| | 31.5.20 | 31.5.19 |
|--------------------------|----------------|---------------|
| | £ | £ |
| Seafarers UK | 88,250 | 50,000 |
| John Ellerman Foundation | 20,000 | 20,000 |
| The Fishmongers' Company | 29,107 | 23,500 |
| NSSI Global | 2,000 | - |
| ECT | 150 | - |
| | <u>139,507</u> | <u>93,500</u> |

3. RAISING FUNDS

Raising donations and legacies

| | 31.5.20 | 31.5.19 |
|-------------------|------------|------------|
| | £ | £ |
| Fundraising costs | 267 | 216 |
| | <u>267</u> | <u>216</u> |

4. CHARITABLE ACTIVITIES COSTS

| | Direct costs (See note 5) | Support costs (See note 6) | Totals |
|--------------------------------|------------------------------|----------------------------------|----------------|
| | £ | £ | £ |
| To promote human rights at sea | 73,168 | 47,059 | 120,227 |
| | <u>73,168</u> | <u>47,059</u> | <u>120,227</u> |

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2020

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 31.5.20 | 31.5.19 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Rent | 720 | 720 |
| Insurance | 4,235 | 1,260 |
| Computer costs | 13,187 | 12,605 |
| Travel and conference costs | 15,276 | 13,825 |
| Research and consultancy | 35,749 | 37,369 |
| Publicity and promotional costs | 3,931 | - |
| Interest payable and similar charges | 70 | - |
| | <u>73,168</u> | <u>65,779</u> |

6. SUPPORT COSTS

| | Management | Governance | Totals |
|--------------------------------|---------------|--------------|---------------|
| | £ | costs £ | £ |
| To promote human rights at sea | <u>44,946</u> | <u>2,113</u> | <u>47,059</u> |

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

Management

| | 31.5.20 | 31.5.19 |
|---------------------------------|---|--------------------------|
| | To promote human rights at sea £ | Total activities £ |
| Trustees' salaries | 12,212 | - |
| Trustees' fees | 4,000 | - |
| Trustees' pension contributions | 212 | - |
| Wages | 20,415 | - |
| Pensions | 489 | - |
| Storage costs | 1,396 | 1,274 |
| Telephone | 1,368 | 210 |
| Postage and stationery | 1,820 | 2,626 |
| Membership fees | 335 | 237 |
| Administrative support | - | 14,175 |
| Bookkeeping fees | 1,188 | 432 |
| Payroll fees | 461 | - |
| Depreciation of tangible assets | 1,050 | 653 |
| | <u>44,946</u> | <u>19,607</u> |

Governance costs

| | 31.5.20 | 31.5.19 |
|----------------------------|---|--------------------------|
| | To promote human rights at sea £ | Total activities £ |
| Independent examiners fees | 900 | 1,170 |
| Legal fees | 13 | 553 |
| Trustee recruitment costs | 1,200 | - |
| | <u>2,113</u> | <u>1,723</u> |

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2020

7. TRUSTEES' REMUNERATION AND BENEFITS

| | 31.5.20 | 31.5.19 |
|---|---------|---------|
| | £ | £ |
| Trustees' salaries | 12,212 | - |
| Trustees' fees | 4,000 | - |
| Trustees' pension contributions to money purchase schemes | 212 | - |
| | 16,424 | - |
| | 16,424 | - |

The charity has employed the following trustees during the year:

Elisabeth Mavropoulou (appointed as a trustee on 4 June 2019)

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.

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)

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 3 trustees (31.5.19: 4) were reimbursed £3,124 (31.5.19 £2,362) for out of pocket expenses.

8. STAFF COSTS

| | 31.5.20 | 31.5.19 |
|---------------------|---------|---------|
| | £ | £ |
| Wages and salaries | 36,627 | - |
| Other pension costs | 701 | - |
| | 37,328 | - |
| | 37,328 | - |

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

| | 31.5.20 | 31.5.19 |
|--|---------|---------|
| | 2 | - |
| | 2 | - |

No employees received emoluments in excess of £60,000.

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2020

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 96,301 |
| Other income | 50 |
| Total | <u>96,351</u> |
| EXPENDITURE ON | |
| Raising funds | 216 |
| Charitable activities | |
| To promote human rights at sea | 87,109 |
| Total | <u>87,325</u> |
| NET INCOME | <u>9,026</u> |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 40,756 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>49,782</u></u> |

10. TANGIBLE FIXED ASSETS

| | Computer equipment £ |
|-----------------------|----------------------------|
| COST | |
| At 1 June 2019 | 2,614 |
| Additions | 2,025 |
| At 31 May 2020 | <u>4,639</u> |
| DEPRECIATION | |
| At 1 June 2019 | 1,961 |
| Charge for year | 1,050 |
| At 31 May 2020 | <u>3,011</u> |
| NET BOOK VALUE | |
| At 31 May 2020 | <u>1,628</u> |
| At 31 May 2019 | <u><u>653</u></u> |

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2020

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------|--------------|--------------|
| | 31.5.20 | 31.5.19 |
| | £ | £ |
| Other debtors | 6,435 | 6,394 |
| | <u>6,435</u> | <u>6,394</u> |

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|------------------------------|--------------|--------------|
| | 31.5.20 | 31.5.19 |
| | £ | £ |
| Trade creditors | 97 | - |
| Taxation and social security | 2,934 | - |
| Other creditors | 4,854 | 3,752 |
| | <u>7,885</u> | <u>3,752</u> |

13. 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> |
| TOTAL FUNDS | <u>49,782</u> | <u>48,961</u> | <u>98,743</u> |

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> |
| TOTAL FUNDS | <u>169,455</u> | <u>(120,494)</u> | <u>48,961</u> |

Comparatives for movement in funds

| | | | |
|---------------------------|---------------|-----------------------------|---------------|
| | At 1.6.18 | Net movement in funds | At 31.5.19 |
| | £ | £ | £ |
| Unrestricted Funds | | | |
| General fund | 40,756 | 9,026 | 49,782 |
| | <u>40,756</u> | <u>9,026</u> | <u>49,782</u> |
| TOTAL FUNDS | <u>40,756</u> | <u>9,026</u> | <u>49,782</u> |

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2020

13. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 96,351 | (87,325) | 9,026 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>96,351</u> | <u>(87,325)</u> | <u>9,026</u> |

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

| | At 1.6.18 £ | Net movement in funds £ | At 31.5.20 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 40,756 | 57,987 | 98,743 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>40,756</u> | <u>57,987</u> | <u>98,743</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 | 265,806 | (207,819) | 57,987 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>265,806</u> | <u>(207,819)</u> | <u>57,987</u> |

14. RELATED PARTY DISCLOSURES

Human Rights at Sea International (HRASI) Limited

A company with similar control

| | | |
|--|--------------|--------------|
| | 31.5.20 £ | 31.5.19 £ |
| Amount due to (from) related party at the balance sheet date | (1,772) | (1,586) |
| | <hr/> | <hr/> |

It is the intention for the share capital to be transferred from the Trustee to Human Rights at Sea. This will then be a wholly owned subsidiary.