

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2019
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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FOR THE YEAR ENDED 31 MAY 2019**

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HUMAN RIGHTS AT SEA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

The trustees present their report with the financial statements of the charity for the year ended 31 May 2019. 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 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 the leading independent maritime human rights platform.

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 2019

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 and Legal Research Programmes with formal partners, 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

Significant Activities

This year has been yet another busy one focusing on transparently evidencing the need for the charity's work around the world, highlighted by examples of our extensive work within this fifth annual report.

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 sixth year, the concept and international narrative surrounding 'human rights at sea' has become an increasingly discussed topic in academia, media 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.

The need for our continuing work is evidenced by over 60 publications and 40 case studies concerning pertinent issues surrounding abuse and protections at sea.

Additionally, engagement with the 'Human Rights at Sea' Indian national seminar in Mumbai on 28th February 2019 as the first of its kind internationally, lecturing at the International Maritime Law Institute, Malta in April 2019, influencing outcomes in the UAE for abandoned seafarers and presenting at the World Maritime University's Empowering Women Conference in April 2019 has demonstrated our emerging reach. Media coverage is increasing and we have yet to see public dissent towards our founding principle that 'human rights apply at sea, as they do on land'.

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

FINANCIAL REVIEW

Review of Financial position at year end

The funds left at the end of the year ended 31 May 2019 of £49,782 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, the Internship and Legal Research Programme, support to new projects and partnership programmes media and social media profiling and core office running costs.

HUMAN RIGHTS AT SEA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

FINANCIAL REVIEW

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.

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.

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 their 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.

HUMAN RIGHTS AT SEA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1161673

Principal address

VBS
Langstone Technology Park
Langstone Road
Havant
Hampshire
PO9 1SA

Trustees

David Hammond
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

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 27 September 2019 and signed on its behalf by:

Mr D Hammond - 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 2019.

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

27 September 2019

HUMAN RIGHTS AT SEA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2019

	Notes	31.5.19 Unrestricted fund £	31.5.18 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	96,301	64,383
Other income		50	-
Total		96,351	64,383
 EXPENDITURE ON			
Raising funds	3	216	216
Charitable activities	4		
To promote human rights at sea		87,109	43,068
Total		87,325	43,284
NET INCOME		9,026	21,099
 RECONCILIATION OF FUNDS			
Total funds brought forward		40,756	19,657
TOTAL FUNDS CARRIED FORWARD		49,782	40,756

The notes form part of these financial statements

HUMAN RIGHTS AT SEA

**BALANCE SHEET
AT 31 MAY 2019**

	Notes	31.5.19 Unrestricted fund £	31.5.18 Total funds £
FIXED ASSETS			
Tangible assets	9	653	1,306
CURRENT ASSETS			
Debtors	10	6,394	1,604
Cash at bank		46,487	40,876
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
		52,881	42,480
CREDITORS			
Amounts falling due within one year	11	(3,752)	(3,030)
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
NET CURRENT ASSETS		49,129	39,450
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
TOTAL ASSETS LESS CURRENT LIABILITIES		49,782	40,756
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
NET ASSETS		49,782	40,756
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
FUNDS	12		
Unrestricted funds		49,782	40,756
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
TOTAL FUNDS		49,782	40,756
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

The financial statements were approved and authorised for issue by the Board of Trustees on 27 September 2019 and were signed on its behalf by:

Mr D Hammond -Trustee

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2019

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 2019**

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.

2. DONATIONS AND LEGACIES

	31.5.19	31.5.18
	£	£
Donations	2,801	4,383
Grants	93,500	60,000
	<u>96,301</u>	<u>64,383</u>

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

	31.5.19	31.5.18
	£	£
Seafarers UK	50,000	20,000
John Ellerman Foundation	20,000	20,000
The Fishmongers' Company	23,500	20,000
	<u>93,500</u>	<u>60,000</u>

3. RAISING FUNDS

Raising donations and legacies

	31.5.19	31.5.18
	£	£
Fundraising costs	216	216
	<u>216</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	65,779	21,330	87,109
	<u>65,779</u>	<u>21,330</u>	<u>87,109</u>

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.19	31.5.18
	£	£
Rent	720	3,970
Insurance	1,260	3,053
Computer costs	12,605	10,749
Travel and conference costs	13,825	4,752
Research and consultancy	37,369	10,046
Film costs	-	1,185
	<u>65,779</u>	<u>33,755</u>

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
To promote human rights at sea	<u>19,607</u>	<u>1,723</u>	<u>21,330</u>

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

Management

	31.5.19	31.5.18
	To promote human rights at sea	Total activities
	£	£
Storage costs	1,274	869
Telephone	210	-
Postage and stationery	2,626	1,606
Membership fees	237	250
Administrative support	14,175	3,655
Bookkeeping fees	432	-
Depreciation of tangible assets	653	653
	<u>19,607</u>	<u>7,033</u>

Governance costs

	31.5.19	31.5.18
	To promote human rights at sea	Total activities
	£	£
Independent examiners fees	1,170	2,280
Legal fees	553	-
	<u>1,723</u>	<u>2,280</u>

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2019 nor for the year ended 31 May 2018.

Trustees' expenses

During the year 4 trustees (31.5.18: 3) were reimbursed £2,362 (31.5.18 £853) for out of pocket expenses.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	64,383
Total	64,383
 EXPENDITURE ON	
Raising funds	216
Charitable activities	
To promote human rights at sea	43,068
Total	43,284
 NET INCOME	21,099
 RECONCILIATION OF FUNDS	
Total funds brought forward	19,657
 TOTAL FUNDS CARRIED FORWARD	40,756

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 June 2018 and 31 May 2019	2,614
 DEPRECIATION	
At 1 June 2018	1,308
Charge for year	653
At 31 May 2019	1,961
 NET BOOK VALUE	
At 31 May 2019	653
At 31 May 2018	1,306

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2019

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.19	31.5.18
	£	£
Other debtors	6,394	1,604
	<u> </u>	<u> </u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.19	31.5.18
	£	£
Other creditors	3,752	3,030
	<u> </u>	<u> </u>

12. MOVEMENT IN FUNDS

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

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>96,351</u>	<u>(87,325)</u>	<u>9,026</u>

Comparatives for movement in funds

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

HUMAN RIGHTS AT SEA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2019

12. 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	64,383	(43,284)	21,099
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>64,383</u>	<u>(43,284)</u>	<u>21,099</u>

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

	At 1.6.17 £	Net movement in funds £	At 31.5.19 £
Unrestricted funds			
General fund	19,657	30,125	49,782
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>19,657</u>	<u>30,125</u>	<u>49,782</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	160,734	(130,609)	30,125
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>160,734</u>	<u>(130,609)</u>	<u>30,125</u>

13. RELATED PARTY DISCLOSURES

Human Rights at Sea International (HRASI) Limited

A company with similar control

	31.5.19 £	31.5.18 £
Amount due to (from) related party at the balance sheet date	<u>(1,586)</u>	<u>(1,586)</u>

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.