



FUND
FOR GLOBAL
HUMAN
RIGHTS

Fund for Global Human Rights UK

A COMPANY LIMITED BY GUARANTEE

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Charity Number: 1151043

Company Registration Number: 08357053

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front cover image: An activist from Lamu, Kenya at a public rally, mobilizing a nearby community whose land is threatened by industrialisation.

back cover image: Leaders of KADYD in Kapchorwa district, Uganda, work to address stigma and promote disability rights.

Charity and Company Information

Trustees – Directors

Kalvinder Dhillon

Anish Malhotra

Thomas Steinberg

Staff Contact and email

Tracey Deal

tdeal@fghr.org

Governing Document

Memorandum and Articles of Association
revised February 2025

Company Registration Number

08357053

Charity Registration Number

1151043

Registered office and Principal office

Alexandra House
St John's Street
Salisbury
Wiltshire
SP1 2SB

Banker

HSBC Bank PLC
46 The Broadway
London
W5 5JZ

Citi Bank N.A. London
Canada Square Service
Centre
Citigroup Centre
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E14 5LB

Accounts Preparation

Jessica Feliciano
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10 Highland Road
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SE19 1DP

Auditor

Haines Watts
Swindon Limited
Chartered Accountants
and Statutory Auditors
Old Station House
Station Approach
Swindon
Wiltshire
SN1 3DU

Report of the Trustees

The Trustees present their report and the financial statements of the charity for the period from 1 July 2024 to 30 June 2025.

Legal Structure

The Fund for Global Human Rights UK (FGHR UK) was incorporated as a private limited company under the Companies Act of 2006 on 11 January 2013 and was recognised as a registered charity in England and Wales by the Charity Commission on 1 March 2013. The Fund for Global Human Rights UK works in close collaboration with the US-based Fund for Global Human Rights Inc. (FGHR US), a not-for-profit organisation as defined under Section 501(c)(3) of the Internal Revenue Code and incorporated in the District of Columbia since 2002.

Governance

The governance of FGHR UK is described in its Memorandum and Articles of Association, adopted in December 2012 and revised by Special Resolution in February 2025. The policy and operating decisions of FGHR UK rest with the Board of Trustee-Directors who meet around twice a year to oversee, plan, and monitor its activities. Trustee-Directors (who are directors for the purpose of company law and trustees for the purpose of charity law) who served during the year and up to the date of this report are set out on page 3. Trustee-Directors evaluate all Trustee candidates according to how their skills and experience match the organisation's needs.

Trustee Induction and Training

Once a Trustee has been appointed to the Board, an induction and training process is carried out so that the Trustee has the opportunity to review all key documents and meet the other Trustees, senior staff of FGHR UK, and other members of the leadership teams of FGHR. The aim is to allow the new Trustee to get a broad understanding of not only how FGHR UK works, but how it collaborates closely with FGHR US. Typically, these initial meetings take place in the first two months of service as a Trustee. Trustees are also given the Charity Commission publication 'The Essential Trustee'. This handbook is discussed, and key points are reviewed with other trustees and senior staff so that they understand their core fiduciary responsibilities. Other specific topics reviewed include financial management, the current financial position, the delegation of authority, the annual declaration of interest process, and other approval processes.

Delegation of Day-to-Day Management

The Trustees delegated day to day management to the executive management in line with the delegation of authority chart. Setting pay for key management roles is one of the areas listed in the delegation of authority chart. For staff in key management roles, the Trustees review market compensation data generated by an independent firm specialising in compensation and benefits trends to ensure that staff are paid in line with the market for similar sized charities in the fields of social justice and human rights philanthropy.

Risk Management

The Trustee-Directors confirm that the major risks of the charity have been reviewed and systems or procedures have been established to manage them. The major risks have been pulled together into a risk register, which is reviewed at Board meetings, undertaking deep dives into the risks on a rotational basis.

Objects and Activities

The objects for which the Fund for Global Human Rights UK (FGHR UK) was established are defined in its Memorandum and Articles of Association adopted by Special Resolution in February 2025 as:

Promoting for the public benefit human rights (as set out by the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations) throughout the world by all or any of the following means:

			
Raising awareness of human rights issues	Promoting public support for human rights	Contributing to sound administration of human rights laws; and	Promoting respect for human rights among individuals and corporations.

FGHR UK's purpose is to invest in the power of human rights activism to expand justice, dignity and fundamental freedoms. It works towards this purpose by supporting courageous human rights activists who speak truth to power, challenge wrongdoing, and strive to build a more just and equitable world.

The trustees have had due regard to the Charity Commission's guidance on public benefit when setting its aims and objectives.

FGHR UK therefore mobilises resources—financial, technical, and campaigning—in the United Kingdom and globally and connects these to human rights organisations around the world. It does this through grantmaking, provision of technical assistance and convening of groups to exchange knowledge, and through outreach intended to bring the needs and perspectives of activists to the attention of the public, media, governments, and other allies. FGHR UK collaborates closely with the 501(c)3-registered Fund for Global Human Rights Inc. (FGHR US), working towards a shared global vision of human rights and social justice for all.

In setting strategic priorities, FGHR takes its lead from the frontline organisations that we support around the world. Many of these groups are working to end violence and discrimination against marginalised groups, particularly women, children, LGBTQ+ people, migrants, and refugees. Others are focused on advancing justice for human rights violations, whilst many protect the rights of rural and Indigenous communities whose land, water, and livelihoods are threatened by corporate-led or government-imposed development projects.

FGHR also works to bolster the resilience of civil society groups and enable their collective resistance to rising restrictions on their activism, including supporting rights defenders to develop and pilot new approaches to counter restrictive laws, cyberattacks, physical attacks, and other threats.

We also seek to leverage our position as a global funder to advocate for more effective international responses to closing civic space and facilitate a greater flow of resources to movements working for human rights in repressive environments.

The Global Board of FGHR established a separate UK operation in 2013 with a view to making the organisation more global, flexible and responsive to geopolitical shifts. Since FGHR first established a UK registered entity, FGHR has experienced a notable shift in its operational activities from the US to the UK. This shift has been driven by strategic decisions to enhance our global presence and operational efficiency, and we anticipate the trend in this direction continuing.

Prior to opening the UK office, with the exception of several programme staff, all of FGHR's staff were based in the US. Today, staff distribution is more balanced, with over a third at FGHR UK. This global distribution reflects our commitment to a more diverse and inclusive workforce. Through open recruitment calls over recent years, selected candidates whose positions may have previously been US-based, are now UK-based or based in the countries where FGHR makes grants, thus making these shifts gradual and organic.

The presence of FGHR's president & CEO and vice president for global operations in the UK, alongside shifting donor appetites and further geopolitical changes over the past two years, has further accelerated the balance of decision-making towards the UK.

As we track ongoing anticipated shifts in fundraising trends globally and the broader operational environment, we are seeking to continue to distribute a greater proportion of our assets in the UK over the coming years with a view to position our global grantmaking as effectively and efficiently as possible.

FGHR UK's objectives, which flow directly from FGHR's Strategic Outlook 2025–30, centre on investing in the power of human rights activism to expand justice, dignity, and fundamental freedoms by:

- Providing comprehensive, trust-based financial support that enables grassroots activists to build movements and challenge oppressive structures and systems.
- Advancing the aims of human rights movements whose work is grounded in the experience of communities who have been historically excluded from power.
- Increasing FGHR UK's ability to amplify the voices of grantee partners, build the organisation's brand, and raise and distribute the funding required to provide sustainable support to human rights groups around the world.

FGHR worked to these objectives over the 2024–25 reporting period and will continue to do so for the four years that follow.

A Note from Our President and CEO



Dear Friends,

In a year marked by crisis and adversity, our community bolstered resolve and cultivated hope.

This past year has seen grassroots activists in much of the world confront enormous challenges: emboldened authoritarian leaders, crackdowns on those protesting genocide or climate inaction, and devastating funding cuts. FGHR UK and our supporters proudly stood behind activists as they tackled injustices in their own societies.

We drew strength and motivation from the courage of these diverse human rights defenders: migrants, LGBTQ+ people, women, youth, Indigenous peoples, and many more. We believe that, with trust and the right resources, their collective power can transform our world.

This belief reflects our more than 20 years' experience navigating barriers to provide activists in repressive environments with the support they need. To guide our next five years, and building on all our achievements, we sharpened our focus to ensure that we remain the partner that grassroots activists need—one that is flexible, continuously learning, strategic, and ready to stay the course, no matter the challenges. As part of that adaption, we anticipate an increasing focus on resource mobilisation to FGHR UK over the coming years, which will enable us to maximise our global fundraising potential and move with agility in response to wider geopolitical and operational shifts.

We are grateful that you are with us. Together, we are investing in hope, in places where social justice movements are breaking through and where activism remains a guiding light against the darkness of repression. Thank you for your commitment, your trust, and your belief in the power of human rights activism.

Warmly,

A handwritten signature in black ink that reads "Gabriela Bucher". The signature is written in a cursive, flowing style.

Gabriela Bucher | President and CEO

Year in Review

During our 2024–25 fiscal year, the Fund for Global Human Rights UK (FGHR UK) entered year one of the implementation of a new five-year Strategic Outlook. With the support of our global community of donors and allies, we have continued to deepen our investment in the power of human rights activism led by movements that have historically been excluded from power. We have doubled down on our commitment to amplifying the voices of grantee partners facing repression and rights violations and worked to strengthen our capacity to respond to a volatile funding and operational environment.

Objective

1

Providing comprehensive, trust-based financial support that enables grassroots activists to build movements and challenge oppressive structures and systems

In line with the directions set out in our Strategic Outlook, our flexible grantmaking and strategic support to rights activists is increasingly centred on building interconnected movements whose work connects across issues, geographies and generations. Strong, well-resourced movements working together for systemic change are more durable than any individual activist or organisation focused on a narrow problem. Over the reporting period, we have developed our role as a connector and convener, fostering coalition and collaboration on pressing human rights issues.

Our **Enabling Environment for Human Rights Defenders Programme** provides flexible funding, tactical support, and spaces for learning and experimentation to activists working to safeguard civic space and challenge repressive narratives. The abuse of national security laws, the stigmatisation and persecution of human rights defenders, and the proliferation of repressive surveillance and censorship technologies all represent an increasingly interconnected and internationalised set of power structures that limit the abilities of activists to organise. Building effective coalitions from those most impacted by these repressive systems is the most effective way to tackle this threat.

Across Europe and globally, people fleeing conflict and repression are increasingly met with violence, detention, and stigma. In the face of growing crackdowns on people on the move and those who defend their rights, we have worked to support broad based coalition building between grantee partners, activists, and peers to develop collaborative networks based around migrant solidarity and collective power. In December 2024, our Enabling Environment for Human Rights Defenders and People on the Move Programmes brought together migrant rights defenders from Europe, North Africa, West Asia, and the Americas—many of whom are facing increasing threats to their rights.

The convening provided a safe space for activists to step away from their daily work and struggles and come together in solidarity to share and learn with each other. It centred around research produced by grantee Statewatch, which explored how securitisation is linked with the scapegoating and crackdowns that migrant rights activists are facing and included experiences of several FGHR grantee partners. With this jumping off point, grantees gathered alongside other experts and practitioners to discuss their analysis of the research, responding to its findings, building shared understanding, and highlighting entry points for new strategies. This has enabled grantees to build new collaborative avenues for coalition building and focused work to shift the toxic narratives that underpin repression of migrant solidarity.

Objective

2

Advancing the aims of human rights movements whose work is grounded in the experience of communities who have been historically excluded from power

We have always put an emphasis on funding the groups closest to the issues—because those most impacted by human rights violations are best placed to understand the context and solutions. Our new strategic direction formalises our commitment to prioritizing groups led by, composed of, or centring analysis by those who historically have been excluded from power and representation.

Around the world, children and young people have been routinely excluded from economic opportunity and civic participation, denied access to education and healthcare, and shut out from decision-making that affects them. Our **Children & Youth Programme (CYP)** supports youth-led movements with the long-term funding, hands-on strategic support, and technical assistance they need to develop their own solutions to these systemic challenges.

The young people we work with are leading some of the most courageous and creative solutions to the climate crisis. In Africa, young people find themselves on the front lines of climate change, though they bear the least responsibility. CYP worked this year, alongside colleagues from the Legal Empowerment Fund, to support scoping studies on the opportunities and challenges young climate activists face in six countries—Benin, Guinea-Bissau, Liberia, Senegal, Sierra Leone, and Uganda—and fund US\$1 million in grants to 41 youth-led groups to advance community-led responses to the climate crisis.

We have also focused on funding young people with disabilities. We invested in nine disability justice organisations in Uganda, all led by young people who themselves have disabilities. Beyond grants, we delivered safeguarding training and supported research on young people's livelihood. We also convened young women's groups to reimagine economic systems that work for youth—ensuring solutions are rooted in lived experience and community priorities.

Our People on the Move Programme also extended support to migrant domestic workers in Lebanon. When airstrikes began in Lebanon in October 2024, FGHR grantee partners utilised emergency support from FGHR's community to help workers and families find shelter, provide rights-based advocacy support, and develop digital maps to help them secure medical care. They continue advocating for workers who have lost homes or livelihoods and for reforms to the kafala system that leaves them with no protection from abuse.

Objective

3

Increasing FGHR UK's ability to amplify the voices of grantee partners, build the organisation's brand, and raise and distribute the funding required to provide sustainable support to human rights groups around the world

In a time when human rights principles are increasingly demonised by detractors and questioned in the mainstream, how we speak about who we are and what we stand for becomes even more vital. During the reporting period, we continued to refine our approach to communications that meet the moment by centring frontline activists, and amplifying voices, stories, and perspectives that lack the media attention they deserve.

Published pieces in the reporting period included new content focused on the struggle of women's rights activists in Morocco to [reform the Moudawana](#)—the legal code that regulates everything from marriage and divorce to inheritance and child custody. Our article on this topic featured quotes from activists in the region, helping to push this critical issue into the spotlight for key audiences.

Another priority area of content production focused on lifting up the [demands and stories of fishing communities and rural citizens in the Bataan, Philippines](#), demonstrating their resourcefulness and preference in the face of land grabs, home demolitions and the proliferation of fossil fuel projects in their region. A documentary video series on this was published at a critical time while the community was instigating court action against forced evictions, helping draw attention to their campaign and celebrate their continued resistance.

We placed a number of external media pieces in this period, including a piece on the [European Democracy Hub website](#) focused on how human rights groups in various regions are responding to increasingly repressive foreign agent laws. Additionally, President & CEO Gabriela Bucher was featured as [part of a panel in Alliance Magazine](#) focused on questions of impact, power, accountability, and scale in philanthropy.

We also began work to renew and refresh our brand identity as a vehicle to undertake this work more effectively and explicitly reach new audiences and tell a bolder story of the vitality of protecting human rights in this critical moment. The refreshed brand launch was completed outside the reporting period, in October 2025.

Strengthening Our Human Resources Foundation

FGHR UK ended the financial year with 21 staff. In the 2024–25 period, we delivered a pivotal first year in strengthening our people infrastructure and advancing a more connected, inclusive organisation. We successfully implemented a new global self-service human resources information system, replacing legacy, region-specific systems and enabling a single, scalable platform for 100 percent of UK and US colleagues; work to bring international staff on board is ongoing. This transformation now supports the delivery of a unified global payroll, improved data accuracy, and more timely people insights, analytics, and reporting to inform strategic workforce decision-making.

We also introduced our first 360-degree performance review, achieving strong engagement across the organisation and embedding a more holistic, feedback-driven approach to performance and development. Alongside these operational milestones, we continued to progress our inclusion agenda, working with external partners to strengthen inclusive leadership capability and ensure our organisational values are actively reflected in everyday practice. Collectively, these initiatives have laid the foundations for improved consistency, transparency, and employee experience.

Financial Performance

The financial results for the year are set out on page 18. Income for the year was £4,031,417 (2024 £1,901,641) of which 85 percent (2024 80 percent) was unrestricted, and 15 percent (2024 20 percent) restricted. Expenditure for the year was £2,438,334 (2024 £2,272,002). We therefore realised in-year surplus of £1,593,083 (2024, deficit of £370,361).

Total funds carried forward as at 30 June 2025 was £1,979,078 (2024 £385,995) of which £1,671,180 (2024 £369,566) are unrestricted and £307,898 (2024 £16,429) restricted.

The Board approved an increase in the Board Designated Operating Reserve from £369,566 at 30 June 2024 to £693,500 as at 30 June 2025 to reflect the growth in the organisation.

In 2024/25, FGHR UK continued to receive support from its sister organisation FGHR Inc. with grants totalling £3,282,423. General support funding was received from a range of individual donors, and one major donor who gave at the £50,000 level or higher. Each of these gifts have been critical in supporting our core operations.

Additionally, FGHR UK received over £599,000 in restricted project funding. These grants are highlighted on page 30. Some allow us to highlight issues and educate the general public, others provide support to activists directly, and some funding supports our advocacy efforts on behalf of human rights on both a local and global scale.

FGHR ended the year with a strong balance sheet and had £2,018,342 in the bank. Total debtors balance at the end of the financial year was £130,168 (2024, £25,411) and £169,432 (2024, £313,774) for creditors.

Our Approach to Fundraising in the UK

FGHR UK staff includes members of our development and communications, programmes, executive, and operations teams. We make grants from and receive revenue to our UK entity.

More than 75 percent of FGHR's global organisational revenue comes from private foundations. Hence, three of our staff based in and near London focus on fundraising from institutional donors, with an emphasis on private trusts and private foundations. These staff engage with programme officers and prepare proposals, when requested, for funding to underwrite the work of the organisation and grantee partners all over the world.

Members of the strategic partnerships team in the UK also work with government donors, primarily those in Europe. As with trusts and foundations, FGHR UK staff meet in person or virtually with programme officers at these entities and, in the course of developing relationships, learn whether our work might be a good fit for the donors, in terms of their giving priorities.

FGHR UK also maintains a small community of private individual donors and friends in the UK and Europe. When possible, we meet in person with these supporters. We also invite them to small, private events. In our engagement with individual donors, we follow GDPR guidelines and do not share donor data internally or externally, nor do we send mail to supporters who have not opted in to receiving our information. We receive Gift Aid to further boost our individual giving efforts.

Our four communications staff in London have worked to increase FGHR's digital presence globally. FGHR UK has not received any fundraising complaints during this reporting period. We ensure that our fundraisers are acting safely, legally, and ethically by scheduling weekly meetings with staff to discuss strategies and updates on work.

Reserves Policy

To carry out our planned activities over the coming year, the Trustee-Directors aim to maintain a level of reserves that will protect the charity against any dramatic fall in unrestricted income or unexpected rise in expenditure. The Board Reserve policy level for the next financial is £693,500. The actual General Reserves at year end was £1,671,180, and this is £977,680 more than the Reserve Policy requirement. There is a clear plan in place, and the Trustees expect that there will be a structured draw down of the reserves to invest in programmes, programme development and our funding model as outlined in the 2025-30 Strategic Plan.

The trustees are closely monitoring cash flow and revenue strategies to maintain a strong reserve balance, and the reserve level will continue to be monitored in the coming years and will be in line our Reserve Policy.

Looking Ahead

FGHR UK s objectives, as set last year, will continue to guide our work over the 2025–2026 reporting period.

Investments Policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are no funds for long term investment at present.

FGHR UK is nevertheless anticipating growth in donations and grants in the next financial year, and so will develop an investment policy to help support delivery of FGHR purposes over time.

Responsibilities of the Trustees

The Trustee-Directors are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

In accordance with company law, as the company's Directors, we certify that:

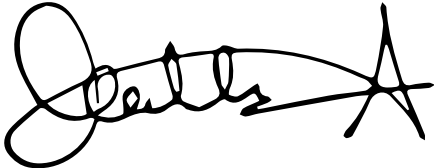
- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the Directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Taxation

The company is a registered charity, and no taxation is payable on its charitable activities.

This report has been prepared in accordance with the Statement of Recommended Practice—Accounting and Reporting by Charities and in accordance with the special provision of the Companies Act 2006 relating to small entities.

Approved by the Trustee-directors on 26th March 2026, and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Anish Malhotra', written over a horizontal line.

Anish Malhotra
Trustee

Independent Auditor's Report to the Trustees of Fund for Global Human Rights UK

Opinion

We have audited the financial statements of the Fund for Global Human Rights UK (the 'charitable company') for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on Which We Are Required to Report by Exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We obtained an understanding of the legal and regulatory framework applicable to both the charity itself and the environment in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the trustees and other management. The most significant were identified as the Companies Act 2006, Charity SORP (FRS102) and Charities Act.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud.
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- assessing the risk of management override including identifying and testing journal entries.
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our Report of the Independent Auditors.

Use of Our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Martin Gurney FCA
(Senior Statutory Auditor)
for and on behalf of
Haines Watts Swindon Limited
Chartered Accountants & Statutory Auditors
Old Station House
Station Approach
Swindon
SN1 3DU

Date: 30 March 2026

Statement of Financial Activities

(incorporating an income and expenditure account)

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Donations and legacies	2	3,431,986	599,431	4,031,417	1,901,503
Other income		-	-	-	138
Total income and endowments		3,431,986	599,431	4,031,417	1,901,641
Expenditure on:					
Charitable activities	3	1,734,797	307,962	2,042,759	1,917,171
Raising funds		395,575	-	395,575	354,831
Total Expenditure		2,130,372	307,962	2,438,334	2,272,002
Net Income/(Expenditure) for the year		1,301,614	291,469	1,593,083	(370,361)
Transfer between funds		-	-	-	-
Net movement of funds		1,301,614	291,469	1,593,083	(370,361)
Reconciliation of funds					
Total funds brought forward	16	369,566	16,429	385,995	756,356
Total funds carried forward		1,671,180	307,898	1,979,078	385,995

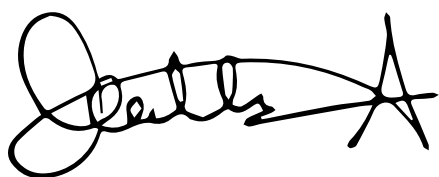
The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

Balance Sheet

AS AT 30 JUNE 2025

	Notes	2025 £	2024 £
Current Assets			
Debtors	9	130,168	25,411
Cash at bank and in hand	10	2,018,342	674,358
Total income and endowments		2,148,510	699,769
Creditors: Amounts falling due within one year	11	(169,432)	(313,774)
Net Current Assets/(Liabilities)		-	-
Net Assets/(Liabilities)		1,979,078	385,995
Funds			
Unrestricted Funds	16	1,671,180	369,566
Restricted Funds	16	307,898	16,429
Total Funds/(Deficit)		1,979,078	385,995

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies' subject to the small companies' regime. They were approved, and authorised for issue, by the board of Trustees on 26th March 2026 and signed on their behalf by:



Anish Malhotra
Trustee

Cash Flow

FOR THE YEAR ENDED 30 JUNE 2025

	2025 £	2024 £
Net cash flow from operating activities	1,343,984	(15,741)
Net increase/(decrease) in cash and cash equivalents	1,343,984	(15,741)
Cash and cash equivalents at 1 July 2024	674,358	690,099
Cash and cash equivalents at 30 June 2025	2,018,342	674,358
Cash and cash equivalents consists of:		
Cash at bank and in hand	2,018,342	674,358
Cash and cash equivalents at 30 June 2025	2,018,342	674,358
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
	2025 £	2024 £
Net income/(expenditure) for year	1,593,083	(370,361)
(Increase)/Decrease in debtors	(104,757)	70,892
(Decrease)/Increase in creditors	(144,342)	283,728
Net cash flow from operating activities	1,343,984	(15,741)

Notes to Financial Statements

FOR THE YEAR ENDED 30 JUNE 2025

Note 1 | Accounting Policies

General Information and Basis of Preparation of Financial Statements

The Fund for Global Human Rights UK is a company limited by guarantee registered in England / Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2011, the Companies Act 2016 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

FGHR UK has been operating since 2013. In the first phase of its operations, FGHR UK benefited heavily from financial and in-kind support from FGHR Inc. In April 2025, FGHR Inc. made a further commitment to support FGHR UK for a further 12 months and for the foreseeable future. FGHR UK has also increased the amount of direct funding it is receiving and expecting to receive in the coming period.

Income

Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Expenditure

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are allocated between activities based on staff time.

Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Debtors and Creditors Receivable / Payable Within One Year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised expenditure.

Intangible Assets

Intangible assets represent website development costs and are amortised over 5 years.

Foreign Currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction.

Pension

FGHR operates a defined contribution pension arrangement, the Fund Selected Scheme (the Scheme). The Scheme satisfies the auto-enrolment legislation under which employers are required to automatically enrol all eligible works into a workplace pension agreement and make contributions in respect of members of that arrangement. The default position on auto-enrolment is for employee contributions to be made via a position on auto-enrolment Salary Sacrifice arrangement, with the option for employees to opt-out of this arrangement if they choose to. In year 1 of employment, FGHR contributes 3 percent of salary the employee 5 percent. After a year of employment, FGHR pays 5 percent and the employee pays 3 percent. Once enrolled the employee can opt to increase their contributions, in which case FGHR will increase the percentage paid by the Fund, up to a capped amount.

Note 2 | Income from Donation and Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Grants and Donations	3,422,618	599,431	4,022,049	1,885,665
Gift Aid	9,368	-	9,368	15,838
	3,431,986	599,431	4,031,417	1,901,503

Prior Year	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Grants and Donations	1,521,850	363,815	1,885,665
Gift Aid	15,838	-	15,838
	1,537,688	363,815	1,901,503

Income from donations and legacies was £4,031,417 (2024: £1,901,503) of which £599,431 (2024: £363,815) was attributable to restricted funds and £3,431,986 (2024: £1,537,688) was attributable to unrestricted funds.

Note 3 | Analysis of Expenditure on Charitable Activities

	Direct Costs of funding activities £	Support costs £	2025 Total £	2024 Total £
Raising awareness of human rights issues	403,642	120,865	524,507	487,782
Promoting public support for human rights	430,128	117,344	547,472	516,361
Contributing to the sound administration of human rights law	451,877	122,038	573,915	543,106
Promoting respect for human rights among individuals and corporations	287,734	109,131	396,865	369,922
	1,573,381	469,378	2,042,759	1,917,171

	Direct Costs of funding activities £	Support costs £	2024 Total £
Prior Year			
Raising awareness of human rights issues	411,186	76,596	487,782
Promoting public support for human rights	433,449	82,912	516,361
Contributing to the sound administration of human rights law	457,035	86,071	543,106
Promoting respect for human rights among individuals and corporations	299,644	70,278	369,922
	1,601,314	315,857	1,917,171

£307,962 (2024: £487,466) of the above costs were attributable to restricted funds.

£1,731,145 (2024: £1,429,705) of the above costs were attributable to unrestricted funds.

Included in the above are grant awards totalling £308,305 (2024: £314,389). Further details are included in the Trustee Report.

Note 4 | Allocation of Support Costs

	20%	21%	20%	21%	19%		
	Raising funds £	Raising awareness £	Promoting public support £	Sound administration of law £	Promoting respect £	2025 Total £	2024 Total £
Governance	5,056	5,208	5,056	5,258	4,702	25,280	22,927
Staff Costs	79,231	81,608	79,231	82,401	73,686	396,157	253,272
Finance	14,608	15,046	14,608	15,192	13,586	73,040	7,432
Human Resources	1,899	1,956	1,899	1,975	1,767	9,496	26,163
Information Technology	1,146	1,180	1,146	1,191	1,065	5,728	14,475
Premises	12,372	12,744	12,372	12,867	11,507	61,862	43,881
General Office	452	466	452	470	420	2,260	7,326
Other Professional Fees	247	254	247	257	230	1,235	-
Travel, Accommodation and Subsistence	1,534	1,580	1,534	1,596	1,427	7,671	3,787
Other staff costs	-	-	-	-	-	-	-
Other	799	823	799	831	741	3,993	15,557
Total	117,344	120,865	117,344	122,038	109,131	586,722	394,820

* Basis of support costs allocation is on staff time.

	20%	21%	22%	18%	19%	
	Raising funds £	Raising awareness £	Promoting public support £	Sound administration of law £	Promoting respect £	2024 Total £
Prior Year						
Governance	4,585	4,448	4,815	4,998	4,081	22,927
Staff Costs	50,654	49,135	53,187	55,213	45,083	253,272
Finance	1,486	1,442	1,561	1,620	1,323	7,432
Human Resources	5,233	5,076	5,494	5,704	4,656	26,163
Information Technology	2,895	2,808	3,040	3,156	2,576	14,475
Premises	8,776	8,513	9,215	9,566	7,811	43,881
General Office	1,465	1,421	1,538	1,597	1,305	7,326
Travel	757	735	795	826	674	3,787
Other	3,112	3,018	3,267	3,391	2,769	15,557
Total	78,963	76,596	82,912	86,071	70,278	394,820

* Basis of support costs allocation is on staff time.

Note 5 | Governance Costs

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Auditors remuneration	7,500	-	7,500	7,960
Company secretarial services & legal cost	589	-	589	547
Insurance	2,480	-	2,480	499
Support costs	14,711	-	14,711	13,626
Other	-	-	-	295
	25,280	-	25,280	22,927

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Prior Year			
Auditors remuneration	7,960	-	7,960
Company secretarial services & legal cost	547	-	547
Insurance	499	-	499
Support costs	13,626	-	13,626
Other	295	-	295
	22,927	-	22,927

Note 6 | Trustee Remuneration and Key Management

No members of the Trustee-Directors received any remuneration or expense reimbursements during the period.

No Trustees received any remuneration or reimbursements for services provided during the period.

Key management personnel comprise the president and CEO as well as the vice president for global operations. The total employee benefits including pension contributions of the key management personnel was £438,451 (2024: £428,592).

Note 7 | Staff Costs and Emoluments

Payroll Details:	Total 2025 £	Total 2024 £
Wages and Salaries	1,480,621	1,193,859
Social Security Costs	174,669	136,144
Pension - Employers Contribution	89,897	78,079
Staff Recruitment and Development	36,269	-
Other Staff Costs	72,312	55,052
	1,853,768	1,463,134

The average number of employees during the year calculated on the basis of full-time equivalents, was as follows:

	2025 Number	2024 Number
Chief Executive	1	1
Admin and Support	19	14
	20	15

The following number of employees received a gross salary between the below bands during the year:

	2025 Number	2024 Number
£60,000 - £69,999	1	3
£70,000 - £79,999	3	5
£80,000 - £89,999	1	-
£90,000 - £99,999	1	-
£130,000 - £139,999	1	1
£230,000 -£ 239,999	1	1

Note 8 | Taxation

As a charity, The Fund for Global Human Rights is exempt from tax on income and gains to the extent that these are applied to its charitable objectives. No tax charges have arisen in the Charity.

Note 9 | Debtors

	June 30, 2025 £	June 30, 2024 £
Trade debtors	27,464	-
Prepayments and accrued income	9,108	24,635
Loans receivable	93,477	-
Other debtors	119	776
	130,168	25,411

Note 10 | Cash at Bank and in Hand

	June 30, 2025 £	June 30, 2024 £
Cash at bank and in hand	2,018,342	674,358
	2,018,342	674,358

Note 11 | Creditors: Amounts Falling Due Within One Year

	June 30, 2025 £	June 30, 2024 £
Grants Payable	64,392	19,550
Trade Creditors	69,149	6,190
Accruals and deferred income	8,204	9,411
Other creditors including taxation and social security	(158)	13,401
Provision for leave pay	27,845	19,433
Loans payable	-	245,789
	169,432	313,774

Note 12 | Analysis of Net Assets Between Funds

Current Year	Unrestricted funds	Designated funds	Restricted funds	Total
Fund balances at 30 June 2025 are represented by:	£	£	£	£
Net assets	977,680	693,500	307,898	1,979,078
	977,680	693,500	307,898	1,979,078

Prior Year	Unrestricted funds	Designated funds	Restricted funds	Total
Fund balances at 30 June 2024 are represented by:	£	£	£	£
Net assets	-	369,566	16,429	385,995
	-	369,566	16,429	385,995

Note 13 | Company Limited by Guarantee

The company is limited by guarantee and does not have a share capital. The liability of each member of the company may not exceed £10.

Note 14 | Controlling Party

The company was under the control of the trustees/directors throughout the period.

Note 15 | Related Party Transactions

The company was set up with the support of the Fund for Global Human Rights based in the US. Grant income of £3,282,423 was received during the year from Fund for Global Human Rights US for grant distribution and/or program implementation (2024: £1,443,595). An amount of £93,477 is owed at year end to the Fund of Global Human Rights UK from the Fund for Global Human Rights US (2024: £245,789 UK owed the US)

The following Trustees made donations during the year to Fund for Global Human Rights UK: Kalvinder Dhillon – £25,000 (general support and Syria campaign)

Martin Dunn (US Entity Trustee) – £279,450

The following Employees made donations during the year to Fund for Global Human Rights UK: Gabriela Bucher – £10,592 (general support and Syria campaign).

Note 16 | Movement in Funds

Current Year	At 1 July 2024 £	Income £	Expenditure £	Transfer £	At 30 June 2025 £
Unrestricted Funds					
General fund	-	3,431,986	(2,130,372)	(323,934)	977,680
Designated	369,566	-	-	323,934	693,500
Total Unrestricted Funds	369,566	3,431,986	(2,130,372)	-	1,671,180
Restricted Funds					
Comic Relief	(6,381)	95,000	(88,619)	-	-
Evan Cornish Foundation	-	15,000	-	-	15,000
Hassan Elmasry and Rasha Mansouri	22,810	115,766	(138,576)	-	-
Fondation de France	-	124,144	(41,340)	-	82,804
Syria Campaign	-	249,521	(39,427)	-	210,094
Total Restricted Funds	16,429	599,431	(307,962)	-	307,898
Total Funds	385,995	4,031,417	(2,438,334)	-	1,979,078

Note 17 | Restricted and Designated Purpose

Restricted Support

Purpose of restricted funds

Comic Relief	To support our People on the Move Programme and strengthen the migrants' rights movement in the Euro-Mediterranean region
Evan Cornish Foundation	Promoting a dignified life for women migrant domestic workers and their children in Lebanon
Hassan Elmasry and Rasha Mansouri	To support programmatic activity in the Middle East and North Africa region.
Fondation de France	To support the People on the Move Programme, which funds local initiatives defending the rights and dignity of the most vulnerable displaced populations from the European Mediterranean area
Syria Campaign	SYRIA Campaign FY24-25 by various individual donors

Designated

Purpose

Board designated operating reserve	To protect the organisation against any dramatic fall in unrestricted income or an unexpected rise in expenditure.
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Note 18 | Operating Lease Commitments

	Land and Buildings 2025 £	Land and Buildings 2024 £
Leases which expire:		
Within one year	33,120	32,000
In one to five years	–	–
	33,120	32,000



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