

# **HUMAN RIGHTS AT SEA**

**(A Charitable Incorporated Organisation)**

**Registered Charity Number: 1161673**

**REPORT AND ACCOUNTS  
FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015  
TO  
31<sup>ST</sup> MAY 2016**

**HUMAN RIGHTS AT SEA**  
**REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD**  
**FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016**

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**HUMAN RIGHTS AT SEA**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

Professor Steven Haines  
Sarah Hammond  
Fiona Laurence  
Captain Jessica Tyson

**Charity Registered Number**

1161673

**Registered & Administrative Office**

Langstone Technology Park, Langstone Road, Havant, PO9 1SA, UK

**Independent Examiner**

Gregory Stevenson FCA, 8/9 Well Court, London, EC4M 9DN

**Bankers**

Barclays Bank Plc  
81A London Road  
Waterlooville  
Hampshire PO77ER

**HUMAN RIGHTS AT SEA**  
**TRUSTEES' REPORT**  
**FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016**

**OBJECTIVES AND ACTIVITIES**

**Objectives**

The objects of the CIO 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:

- 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.
- Contributing to the international development of effective, enforceable and accountable remedies for human rights abuses at sea.
- Investigating and monitoring abuses of Human Rights at Sea.
- Developing the UN Guiding Principles for Business and Human Rights in the maritime environment.
- Commenting on and supporting proposed national and international human rights legislation, policies and best practice, where applicable.

In furtherance of the CIO's objects, 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 objects of the CIO to an extent justified by the resources to be used in such an activity.

**Activities**

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

## **Public Benefit**

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

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

This report of the activities undertaken by the charity evidences furtherance of the charitable purposes for the public benefit.

The Trustees have complied with the duty in s.4 of the Charities Act 2006 in having due regard to public benefit guidance published by the Charity Commission.

## HUMAN RIGHTS AT SEA

### TRUSTEES' REPORT

FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016

## ACHIEVEMENTS AND PERFORMANCE

### Summary of main achievements

#### 2015

8 May 15	New website live.
12 May 15	International Alert: Abandonment of migrants in Andaman Sea.
14 May 15	Supporting efforts to locate migrant vessels in Andaman Sea.
21 May 15	HRAS becomes a Registered Charity.
28 May 15	UN Global Compact signatory.
4 Jun 15	Publication: Deprivation of Liberty at Sea guidance.
2 Jul 15	Interview BBC World News Philippines ferry incident.
8 Jul 15	'The HRAS Interview' platform launched.
13 July 15	Marlins partner with HRAS for Humanitarian Rescue e-learning course.
15 July 15	Just Giving donor platform established.
27 Jul 15	Joint letter to Falklands Island Government fisheries abuses with The Fishermen's Mission, Apostleship of the Sea, the Mission to Seafarers, Sailors Society.
27 Jul 15	Open joint letter to US Secretary of State John Kerry -Trafficking in Persons Report - alongside 25 NGOs.
29 Jul 15	HRAS invited to join German Federal Government's "Charter of the Future – ONE WORLD – Our Responsibility".
29 Jul 15	Case Study: New Zealand Slavery at Sea and Forced Labor.
1 Sep 15	Published East African review of the 100 Series Rules for the Use of Force at sea.
1 Sep 15	HRAS uncovers abuse of Indian seafarers.
1 Sep 15	Commentary on Australian Senate Committee Recognising Breaches of Human Rights of Asylum Seekers Arriving by Sea Detained on Nauru.
6 Sep 15	Publication: HRAS Research Ethics Policy.
8 Sep 15	London International Shipping Week - The Big Welfare Debate.
30 Sep 15	Fundraising for migrant film 'Clandestine' (renamed 2016 'The Dead Sea').
18 Oct 15	New Trustees appointed: Professor Steven Haines & Captain Jessica Tyson.
19 Oct 15	Fundraising Campaign covering Refugee and Migrant crisis film re-launched.
26 Oct 15	Missing Seafarer Reporting Programme (MSRP) fully mobile enabled.
9 Nov 15	Publication: Gender at Sea briefing notes.

15 Nov 15	Human Rights at Sea launches new Gender and LGBT work areas
16 Nov 15	Ensign Events announces launch of first International Maritime Human Rights Conference, “Respect, Responsibility, Remedy in the Maritime Environment”
21 Nov 15	Support to the UN-led UNiTE to End Violence Against Women Campaign

4 Dec 15	Marlins launches ‘Humanitarian Response’ e-learning course. Developed in partnership with Human Rights at Sea.
4 Dec 15	eyeWitness at Sea work area launched.
7 Dec 15	Human Rights at Sea and International Bar Association launch initiative to capture maritime abuses with eyeWitness App.
31 Dec 15	HRAS Adviser Lt-Cdr Sam Truelove RN awarded MBE.

## **2016**

2 Jan 16	New Head Office – South Coast UK.
11 Jan 16	Human Rights at Sea comments on Indian judicial sentence of MV Seaman Guard Ohio Crew
19 Jan 16	MV Seaman Guard Ohio – HRAS mentioned in European Parliament in a Motion for EU Resolution.
20 Jan 16	ISWAN 24hr Seafarer Help & International Bar Association eyewitness app links embedded within MSRP platform.
22 Jan 16	HRAS Trademarks registered with UK Intellectual Property Office.
24 Jan 16	International Maritime Human Rights Conference, Aim & Objectives released
26 Jan 16	HRAS updates its free on-line library.
10 Feb 16	Publication of first Family Impact Statement.
21 Feb 16	Open letter to EU Commission concerning Thai fishing and human rights abuses.
4 Mar 16	Videotel produced MSRP Introductory Video.
12 Mar 16	New eyeWitness at Sea evidence app Infographics.
21 Mar 16	Publication: Modern Slavery Act Briefing note for the Maritime Environment
22 Mar 16	Publication: Modern Slavery Act Briefing Note.
30 Mar 16	Publication: UN Guiding Principles on Business and Human Rights in the Maritime Environment.
19 Apr 16	Publication: Volunteer Maritime Rescuers: Awareness of Criminalisation.
28 Apr 16	Expansion of flagship missing seafarers to include missing fishers at sea. “Missing Seafarers & Fishers Reporting Programme” (MSFRP).
3 May 16	Interview BBC Radio – MV Seaman Guard Ohio Case (India).

### **In relation to beneficiaries**

1. Created first Family Impact Statement on behalf of a family of a missing seafarer.
2. Uncovered abuse of Indian Seafarers.
3. Published specific guidance on the potential criminalisation of volunteer maritime rescuers.

4. Continued to support the profile of the MV Seaman Guard Ohio case on behalf of the families.
5. Assisted an up-and-coming film team to produce a documentary on migrant abuses in Libya.
6. Expanded and grew Internship Programme.
7. Expanded and grew Missing Seafarers & Fishers Reporting Programme.

#### **In relation to society as a whole**

1. Consolidated the international profile of “Human Rights at Sea” across the World Wide Web.
2. Published nine key documents supporting charitable objectives.
3. Introduced the IBA eyeWitness for Atrocities app for the maritime environment.
4. Introduced the profile for LGBT+ and Gender at Sea.
5. Continuously updated free online library and resources available to all in society.



**HUMAN RIGHTS AT SEA**  
**TRUSTEES' REPORT**  
**FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016**

**FINANCIAL REVIEW**

**Review of Financial Position at Year End**

The funds left at the end of the second year of operation of £38,429 are encouraging to note in that the charity has sufficient funds to bridge the period between applications for further funding from donors. The funds allow continuation of current activities relating to research, publications, attendance of conferences, the Internship Programme, media and social media profiling and the core office running costs.

**Reserves Policy – Amount and why held**

The Reserves Policy is to keep six months core-running costs (£12,000) in reserve at all times. When £15,000 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 Concerns and no funds in deficit**

There are currently no going concerns and no funds in deficit.

**Risks**

The main risks for the future of the charity are:

1. Lack of new donors and sponsors.
2. Failure of fundraising initiatives.

**HUMAN RIGHTS AT SEA**  
**TRUSTEES' REPORT**  
**FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016**

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**CONSTITUTION**

The Constitutional governing document is attached.

**Nature of Governing Document**

The governing document is written and has been submitted to and agreed by the Charities Commission.

**Legal Status of the Charity**

The organisation is a Charitable Incorporated Organisation (CIO). The Trustees are the members.

**TRUSTEES**

**Method used to Recruit and Appoint new trustees including details of any specific requirements.**

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.

## **HUMAN RIGHTS AT SEA**

### **TRUSTEES' REPORT**

**FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016**

#### **Trustees' Responsibilities in Relation to the Financial Statements**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Generally Accepted Accounting Practice.

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with relevant legislation and the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

---

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**HUMAN RIGHTS AT SEA**  
**FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016**

I report on the accounts of the Charity for the period ended 31st May 2016, which comprise the Statement of Financial Activities, the Balance Sheet and related notes. The accounts have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for my work or for this report.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

it is my responsibility to:

- examine the accounts under section 145(1)(a) of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 2015.

have not been met; or

- (2) which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

8/9 Well Court  
London EC4M 9DN

Greg Stevenson FCA  
Knox Cropper  
Chartered Accountants

1 August 2016

**HUMAN RIGHTS AT SEA**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016**

		<b>Period from 14<sup>th</sup> May 2015 to 31<sup>st</sup> May 2016</b>	
	<b>Notes</b>	<b>Unrestricted Funds</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
<b>INCOME FROM</b>			
Grants and Donations	2	136,484	136,484
<b>TOTAL INCOME</b>		<u>136,484</u>	<u>136,484</u>
<b>EXPENDITURE ON</b>			
Raising Funds	3	180	180
Charitable Activities	3	97,875	97,875
<b>TOTAL EXPENDITURE</b>		<u>98,055</u>	<u>98,055</u>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS</b>		<u>38,429</u>	<u>38,429</u>
<b>FUND BALANCE BROUGHT FORWARD AT 14<sup>th</sup> May 2015</b>		<u>-</u>	<u>-</u>
<b>FUND BALANCE CARRIED FORWARD AT 31<sup>st</sup> May 2016</b>		<u>£38,429</u>	<u>£38,429</u>

**HUMAN RIGHTS AT SEA**

**BALANCE SHEET**

**AS AT 31<sup>ST</sup> MARCH 2016**

	Notes	----- 2016 -----	
		£	£
<b>CURRENT ASSETS</b>			
Debtors	7	-	
Cash at Bank		40,589	
		<u>40,589</u>	
<b>CREDITORS:</b>			
Amounts falling due within one year	8	<u>(2,160)</u>	
			38,429
<b>NET ASSETS</b>			<u>£38,429</u>
<b>CHARITY FUNDS</b>			
Unrestricted – General Funds			38,429
			<u>£38,429</u>

The Financial statements were approved by the Trustees on ..... and signed on their behalf by:

\_\_\_\_\_  
Trustee

\_\_\_\_\_  
Trustee

Registered Charity Number: 1161673



## **HUMAN RIGHTS AT SEA**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016**

#### **1. ACCOUNTING POLICIES**

##### **Basis of Preparation and Assessment of going concern**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. They have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 July 2015) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

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

##### **Reconciliation with previous Generally Accepted Accounting Practice.**

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was needed. As a newly formed organisation, no restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances and net income/(expenditure) for the year is required with net income/(expenditure) under previous GAAP. As a newly formed organisation, there were no adjustments required so no reconciliation is provided.

##### **General Funds**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

##### **Restricted Funds**

Restricted Funds are those funds which may only be applied to purposes specified by the donor.

##### **Income**

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

## HUMAN RIGHTS AT SEA

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016

#### 1. ACCOUNTING POLICIES (continued)

##### **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

##### **Cashflow**

The Charity has taken advantage of the exemptions available under Statement of Recommended Practice and has not produced a cashflow statement.

#### 2. DONATIONS, LEGACIES AND SUBSCRIPTIONS

	<b>Period from 14<sup>th</sup> May 2015 to 31<sup>st</sup> May 2016 £</b>
Donations	21,984
Grants	114,500
	<u>£136,484</u>

#### 3. EXPENDITURE

-----Period from 14<sup>th</sup> May to 31<sup>st</sup> May 2016-----

	<b>Raising Funds £</b>	<b>Charitable Activities £</b>	<b>Total £</b>
<b>Activities Undertaken Directly</b>			
MSRP Report	-	43,500	43,500
Computer Support Costs	-	14,371	14,371
Publishing & Printing	-	10,194	10,194
Intern Costs	-	12,181	12,181
Research & Consultancy	-	4,940	4,940
Legal Costs	-	1,860	1,860
Fundraising	180	-	180
Film Costs	-	1,000	1,000
	<u>180</u>	<u>88,046</u>	<u>88,226</u>
<b>Support Costs (Note 4)</b>	-	9,829	9,829
	<u>£180</u>	<u>£97,875</u>	<u>£98,055</u>

**HUMAN RIGHTS AT SEA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016**

**4. SUPPORT COSTS**

---Period from 14<sup>th</sup> May to 31<sup>st</sup> May 2016--

	Raising Funds £	Charitable Activities £	Total £
Property Costs	-	2,663	2,663
Membership Fees	-	120	120
Insurance	-	1,590	1,590
Stationery	-	273	273
Advertising & Marketing	-	2,667	2,667
Accountancy Fees	-	2,160	2,160
Trustees Expenses	-	340	340
Bank Charges	-	16	16
	<u>£-</u>	<u>£9,829</u>	<u>£9,829</u>

**5. NET INCOME**

**Period from 14<sup>th</sup>  
May 2015 to 31<sup>st</sup>  
May 2016**  
£

This is stated after charging  
Independent Examination Fee

£2,160

During the year, no Trustees received any remuneration (2014 - £Nil)

During the year, no Trustees received any benefits in kind (2014 - £Nil)

Trustees received reimbursement of expenses amounting to £340 in the period.

**6. STAFF AND CONTRACTOR COSTS AND NUMBERS**

There were no employees of the Charity in the year. An intern programme is in place and interns receive reimbursement of expenses.

## HUMAN RIGHTS AT SEA

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE PERIOD FROM 14<sup>TH</sup> MAY 2015 TO 31<sup>ST</sup> MAY 2016

#### 7. DEBTORS

Due within one year

Debtors

Period from 14 <sup>th</sup> May 2015 to 31 <sup>st</sup> May 2016
£
<u>£-</u>

#### 8. CREDITORS: Amounts Falling Due Within One Year

Accruals

2,160
<u>£2,160</u>

#### 9. TAXATION

The Academy is a registered charity and is not subject to UK Corporation Tax on its Charitable Activities and Investment Income.

#### 10. NET ASSETS BETWEEN FUNDS

	Unrestricted £	Total £
Fixed Assets	-	-
Current Assets	40,589	40,589
Creditors Amounts Falling due within one Year	<u>(2,160)</u>	<u>(2,160)</u>
	<u>£38,429</u>	<u>£38,429</u>

#### 11. GOING CONCERN

The Charitable Company's Directors believe it is appropriate to draw up these accounts on a going concern basis as they believe that adequate sources of funding will be forthcoming in the normal course of events to allow the charity to continue to operate.

In making this assessment the Directors have considered the period to June 2017.

#### 12. RELATED PARTIES

Fiona Laurence, a Trustee is an Associate of Mishcon del Reya who provided a donation to the Charity amounting to £1,500. In addition Mishcon de Reya, invoiced the Charity £1,260 in respect of legal work undertaken on behalf of the Charity.

In addition the Charity reimbursed expenditure incurred on its behalf to David Hammond, the founder of the Charity and husband of one of the Trustees. This amounted to £2,420 and covered charity set-up and on-going administrative expenses incurred and paid through Mr. Hammond's personal accounts. All expenses and receipts are available for independent review.