Rights and Security International

England & Wales · Charity number 1048335

Details

Other names	BRITISH IRISH RIGHTS WATCH, RIGHTS WATCH UK, RIGHTS WATCH
Status	Registered
Legal form	Charitable company
Company number	02489161
Registered	1995-07-28
Register	View on the Charity Commission register

Contact

Address	465C Hornsey Road Unit 2 N19 4DR
Phone	02036030972
Email	info@rightsandsecurity.org
Website	http://www.rightsandsecurity.org

Activities

Objects: 1) THE PROMOTION BY MEANS OF EDUCATION AND RESEARCH OF THE PROPER OBSERVANCE AND MAINTENANCE OF HUMAN RIGHTS IN BRITAIN AND IRELAND AND ELSEWHERE IN THE WORLD WITH PARTICULAR REFERENCE TO THE CONFLICT IN NORTHERN IRELAND. 2) THE PROMOTION AND DISSEMINATION OF KNOWLEDGE, INFORMATION AND UNDERSTANDING OF SUCH HUMAN RIGHTS BY WRITING, PUBLISHING AND DISTRIBUTING ARTICLES, REPORTS, BOOKS AND OTHER DOCUMENTS AND ASSISTING IN THE SAME, BY ARRANGING AND PROVIDING LECTURES AND SEMINARS, AND BY ALL OTHER MEANS OF PROVIDING AND EXCHANGING INFORMATION. 3) TO PROCURE THE ABOLITION OF TORTURE, EXTRAJUDICIAL EXECUTIONS, AND ARBITRARY ARREST, DETENTION AND EXILE.

Activities: We draw on the lessons of Northern Ireland to promote, protect and monitor human rights in the context of government engagement in conflict and countering terrorism. Through rigorous fact-finding investigations, advocacy and network-building, we hold those in power to account for human rights abuses, in order to achieve change, equal justice and accountability.

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Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** BRITAIN, IRELAND AND ELSEWHERE IN THE WORLD WITH PARTICULAR REFERENCE TO NORTHERN IRELAND
- Northern Ireland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£438,529	£498,763	-	-
2023-12-31	£681,864	£673,620	£477,488	11
2022-12-31	£597,669	£417,813	£469,244	8
2021-12-31	£471,777	£355,607	-	-
2020-12-31	£396,519	£321,579	-	-

Trustees

Name	Role	Appointed
Ciara J McHugh		2025-08-14
Dina Hashem		2022-09-30
Marco Alberto Velazquez Ruiz		2025-08-14
Miqdaad Versi		2015-11-16
Nicole Leaver		2025-08-14
Sofia Ashraf		2025-08-14
Stephen Edwards		2015-11-16
Wilder Tayler		2017-04-01

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Rights and Security International

England & Wales - Charity number 1048335

Accounts



RIGHTS & SECURITY INTERNATIONAL

Annual Report

BOARD OF TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Company number:

02489161

Charity number:

1048335

Company information

Committee Members (Trustees)	Sofia Ashraf (joined 14 August 2025) Stephen Edwards Dina Hashem Nadim Houry (resigned 14 August 2025) Nicole Leaver (joined 14 August 2025) Joanne Mariner Scarlett McGwire (resigned 31 January 2025) Kieran McEvoy (resigned 30 January 2025) Ciara McHugh (joined 14 August 2025) Wilder Tayler Marco Velasquez Ruiz (joined 14 August 2025) Miqdaad Versi
Chair	Stephen Edwards
Treasurer	Stephen Edwards (interim)
Company Number	02489161
Charity Number	1048335
Registered Office	465C Hornsey Road, London N19 4DR
Independent Examiner	Aaron Scrupps, ACA Upstreamly 7 Albert Buildings 49 Queen Victoria Street London EC4N 4SA
Bankers	CAF Bank Ltd PO Box 289 Kings Hill West Malling ME19 4TA

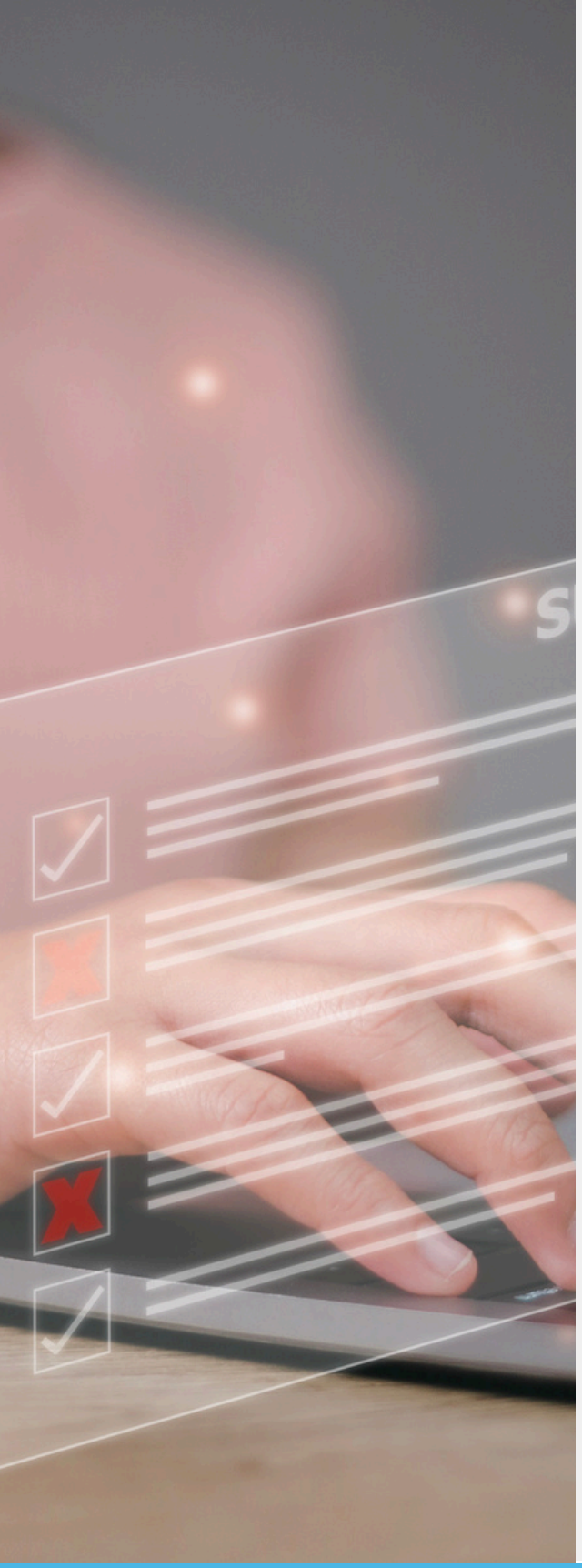
For more than 30 years, Rights & Security International (RSI) has worked collaboratively to document and end human rights violations that governments commit in the name of national security. We find the facts, propose law reforms based on evidence, defend human rights in court, and help others understand how to use human rights law as a practical tool for change.

Our principled, expert work ensures that the important protections of international human rights law remain in place for everyone, and helps stop governments from sliding into secrecy, impunity and oppression. We have a particular focus on challenging religious, racial, gender and other bias in national security policing.

Under a new strategic plan adopted for 2025-2029, we aim to become the UK's pre-eminent charity promoting the freedoms of thought, religion, belief and opinion, along with the freedom to express those thoughts and views.

Our charity was originally established in the early 1990s to address torture, killings and arbitrary detention in Northern Ireland. Following the 9/11 attacks and rise of Islamophobic rhetoric and policing tactics in the UK, we expanded our work to focus on Great Britain as well as Northern Ireland. In 2020, we became an international organisation that promotes respect for human rights when governments act in the name of countering terrorism or extremism anywhere in the world. However, one distinctive aspect of our work is that it remains rooted in our decades of experience with investigating abuses and promoting accountability in Northern Ireland, and we have continually maintained projects in that region.





Under our constitution ('memorandum of association'), our goals are:

Goals:

1. The promotion by means of education and research of the proper observance and maintenance of human rights in Britain and Ireland and elsewhere in the world with particular reference to the conflict in Northern Ireland;

2. The promotion and dissemination of knowledge, information and understanding of such human rights by writing, publishing and distributing articles, reports, books and other documents and assisting in the same, by arranging and providing lectures and seminars, and by all other means of providing and exchanging information;

3. To procure the abolition of torture, extrajudicial executions, and arbitrary arrest, detention and exile.

On 28 March 2025, our Trustees voted to add a further charitable purpose to our constitution:

"The promotion of human rights, diversity, equality, and racial and religious harmony in Britain and Ireland, particularly Northern Ireland, through the individualised provision of legal or other advice, or other informational support, to migrants, refugees, asylum-seekers, people facing unlawful discrimination or hate crime, and their dependants, provided that these services must always be offered free of charge."

This addition will clarify that the education and knowledge dissemination we may conduct includes direct advice to individuals, insofar as we are legally authorised to provide such advice. An amendment to our constitution will be filed in 2025 accordingly.

In 2024, we continued to build relationships with local partner organisations in the UK and around the world to achieve the aforementioned goals. We help our partners take advantage of opportunities to connect with one another and raise their voices on the global stage, drawing the attention of the United Nations and the media to rights violations that are harming them. We have also consulted extensively with partners in Northern Ireland about the pilot version of a new free immigration advice service we plan to create there.

We ensure that all of our work aligns with our organisational values:

1. In all we do, we seek to learn lessons from past experiences, especially in Northern Ireland, to better inform the way forward.
2. We act with integrity, protecting our independence and objectivity.
3. We strive for excellence in all aspects of our work.
4. Our work is considered and practical in approach.
5. We strive to be forward-looking, anticipating the changes and challenges that will affect human rights in the field of national security.
6. We work collaboratively both internally and with our partners.

All of our projects follow specific 12-month plans developed by staff and approved by the Executive Director, in consultation with the Trustees.

This annual report and the accompanying financial statements have been prepared and approved by RSI's Committee, which is the Board of Directors of the charity for company law purposes and trustees for charity law purposes ('the Board'). The Board confirms that this annual report and the accompanying financial statements comply with current statutory requirements in England and Wales, the requirements of RSI's governing document and the provisions of the Statement of Recommended Practice – SORP FRS 102 taken together with the applicable Update Bulletin 1.

Our projects, achievements and public benefit in 2024

In 2024, our programmes of work fell into three categories. We have updated these categories for 2024 to reflect our current projects more specifically.



Ensuring respect for the freedom of religion, freedom of thought, freedom of expression and privacy rights in the United Kingdom.



Promoting racial justice and migrants' rights in the United Kingdom.



Increasing global knowledge of human rights related to national security and emergencies, and helping civil society groups globally increase their advocacy on these issues.

Our work in the United Kingdom focused particularly on England and Northern Ireland. We had three overarching goals as we carried out these programmes of work:



Ensuring that national security laws and policies, especially those of the UK, respect human rights. These include what the government increasingly describes as 'security'-focused or 'counter-terrorism-style' laws on migration



Through training and other support, ensuring that civil society groups in the UK and elsewhere in the world can safely and effectively raise concerns at UN level about respect for human rights.



Ensuring that those who have carried out human rights abuses are held to account.

We achieved these goals by:

1. Working to ensure that the methods government officials and police – especially in the UK – use to fight terrorism and 'extremism' are in line with international human rights law and are legal under domestic law.

2. Promoting independent and effective oversight of government activities on counter-terrorism and counter-extremism, including to detect and address any potential racism, Islamophobia, sexism, intersectional discrimination or other bias. Activities under this heading include seeking greater transparency, for example by submitting freedom-of-information requests.

3. Helping civil society groups in Global Majority countries connect with one another to take advantage of advocacy opportunities at UN level, and to advocate for improvements in how the UN engages with activists.

4. Promoting accountability and redress for individuals who have suffered human rights abuses as a result of a government's conduct in the course of counter-terrorism or counter-extremism operations.



Launch of the completed global scoping study on how the UN engages with activists about human rights issues related to counter-terrorism

Following 18 months of research and consultations with civil society groups around the world, including through several in-person convenings, we launched a report we had co-authored on UN engagement with civil society about counter-terrorism and human rights issues at UN headquarters in New York in May 2024. During the launch, our staff addressed numerous assembled civil society leaders and staff on panels that also included, for example, the Acting Permanent Representative from the Kingdom of the Netherlands and the UN Special rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism.

The report candidly addresses barriers to civil society engagement, ranging from the UN's institutional culture and gatekeeping by Global North organisations to problems of tokenisation, Islamophobia, colonialist attitudes and sexism—and makes concrete recommendations for change. It reflects research conducted with nearly 200 civil society organisations and activists from over 50 countries, 15 of whom served on the report's Advisory Committee (which was majority-female, unusually for any study of counter-terrorism).

The report was well-received by a range of UN missions and agencies, and the Advisory Committee is now an informal network of experts across the globe who have come to know one another through this project and are poised for further collaboration. We are especially pleased to have brought groups and experts from Latin America into these conversations, where they are often badly underrepresented.

Carrying out a global study on this scale and launching a report at UN headquarters both represent major strides in RSI's international work and show that although we remain a small organisation, our capabilities are strong.

Advocacy partnerships in El Salvador and Kenya

Throughout the year, we helped build new networks at the national level, as groups in El Salvador and Kenya came together – with our administrative and drafting support – to prepare reports for the UN's Universal Periodic Reviews (UPR) of their respective countries.

In El Salvador, we helped partners raise their voices about rights violations committed by state security forces in the fight against what the government calls 'criminal terrorist groups'. We helped the groups prepare written submissions for the UPR and then fundraised for their travel to Geneva for direct advocacy, successfully finding support for a representative from one of the NGOs. Three organisations with which we were partnering were also able to attend a training on Geneva advocacy.

Ultimately, our delegation of NGOs (totalling three organisations from El Salvador as well as ourselves) met with the missions of 12 UN Member States, with many of those meetings arranged by RSI, and participated in a meeting with all EU ambassadors that had been organised by the EU delegation. They also met with three UN 'special procedures' (designated experts and working groups on specific human rights topics, such as extrajudicial executions).

At the NGOs' request, RSI raised the issues of El Salvador's misuse of 'counter-terrorism' measures to tackle alleged gang crime, a problem that has become increasingly severe, as well as the harmful impact El Salvador's 'security' model is having in the region as other countries begin copying these rights-violating measures.

Our NGO partners told us they valued our contributions because our drafting work enabled them to raise 'security-related' issues explicitly at a time when they lacked the capacity to prepare a submission on that point; our UPR submission made the 'security' issues more prominent than they otherwise would have been. They also said we had contributed to their longer-term strategies.

As of late 2024, we were carrying out similar work with NGOs in Kenya that culminated in advocacy by two Kenyan organisations (with our support) in Geneva in early 2025.

Human rights in Northern Ireland

We continued to expand our work regarding human rights in Northern Ireland, including by investigating police and officials' respect for protesters' rights in the region and advocating for the new government in Westminster to repeal the controversial and harmful 'Legacy Act'. The Labour party had made the repeal of the Act part of its 2024 election platform, a major victory for us and our partners.

To date, the new government has continued to defend its stance on the Legacy Act, although it has resisted court rulings finding that the Act violates human rights. It has also permitted the new 'Independent Commission for Reconciliation and Information Recovery' (ICRIR), which we say is not sufficient to provide justice for victims or their families, to begin functioning. Based on standards for effective justice that the European Court of Human Rights has established, as well as the ICRIR's own stated goals, we drafted a set of 'key performance indicators' for the body that we then published in early 2025. We plan to evaluate the body against these indicators later in 2025.

In 2024, we also completed an investigation into protesters' rights in Northern Ireland, where all demonstrations are strictly regulated and subject to several layers of 'red tape' under rules and practices that were originally designed with sectarian parades in mind.

For example, groups that wish to stage a moving protest must submit an application to the authorities 28 days ahead of time and often must purchase public liability insurance or seek another organisation to facilitate this for them. The situation is so confusing that groups treat insurance as a de facto requirement, meaning that they must pay to protest. We believe these and other restrictions violate the UK's Human Rights Act.

These NI restrictions and their harmful consequences are part of a bigger picture of rights-violating restrictions on protests rights throughout the UK, including an increasing criminalisation of protests. We continue to address these UK-wide issues through our parliamentary advocacy.

Increased transparency about the racial impact of the controversial 'Prevent' programme

For many years, we have been working to end the UK's controversial 'Prevent' counter-extremism programme, which we and other NGOs say amounts to an illegal policing of thoughts, opinions, and beliefs. In 2024, we focused particularly on the possibility that Prevent relies on, and is perpetuating, racial discrimination. In February, we published information from the government showing that it was failing to collect race data regarding two-thirds of all Prevent referrals. In October, we published statistics raising concerns that Prevent referrals may be disproportionately impacting people in Great Britain who are of Black, South Asian, North African or West Asian descent.

During the year, we sent formal letters to the National Police Chiefs' Council and the Home Office threatening a judicial review over their failure to collect enough data about Prevent's impacts to enable meaningful equality monitoring, which we argue violates the public sector equality duty. We received responses from both bodies in which they provided us with further information about the way they collect and process Prevent data, as well as how they monitor the discriminatory impacts of the strategy.

To the extent permitted by law, we have been continually publishing the information we have obtained through the pre-action process as well as under the Freedom of Information Act.

In June 2024, we organised a roundtable discussion of civil society and academic experts on Prevent alternatives. Our recommendations for an 'alternative to Prevent' were sent to relevant members of government during the Home Office's 'Counter Extremism Sprint', which concluded at the end of 2024. In October 2024, RSI also held a panel event discussing free expression rights and Prevent as they relate to expressions of support for Palestinian rights.

In March 2024, we had revealed a government document treating a belief in socialism, communism or anti-fascism, or opposition to abortion, as signs of potential 'extremism'. After our finding was reported in the media, the government changed the relevant training. In April 2024, we published an investigative report on the UK's export of the Prevent counter-extremism model to Indonesia.

Migration and citizenship

RSI had a strong focus on researching issues of citizenship in 2024. Under UK law, people seeking to naturalise as British citizens must pass a vague 'good character' test that we suspect the Home Office has been applying in a discriminatory manner. Our initial research into this requirement will be published in 2025 and will assess the racist origins of the requirement and the impact it has on migrant and minority groups in the UK today. Our research has focused primarily on how the Home Office applies the 'good character' requirement to adults seeking to naturalise, including where the UK Home Secretary has refused applications on 'good character' grounds while citing 'terrorism' or 'national security' concerns. Among those refused on these grounds, many had not been convicted of – or even charged with – any terrorism-related crimes prior to the refusal of their naturalisation applications.

We aim to bring about a change in this law, which we regard as so vague (and therefore susceptible to abuse) that it violates human rights. This under-examined issue impacts thousands of people annually, making it ripe for activism.

In an effort to counter the hostile environment for migrants in Northern Ireland and reduce their lived insecurity, RSI made plans to establish a new free immigration advice service in Northern Ireland (initially in Belfast) in 2025.

Migrants in Northern Ireland face exceptionally high levels of racist hate crimes and violence, including by paramilitary/far-right groups – an issue we highlighted in direct advocacy with the UN CERD Committee in 2024, and which the Committee then pressed the government to address. Despite these known vulnerabilities, our research shows that NI is an immigration 'advice desert', meaning that migrants often must navigate a complex system without access to free or low-cost advice.

As well as benefitting migrants via tailored support to help them settle and build safer, more fulfilling lives, we anticipate that the service will help us to identify systemic problems to address through advocacy and litigation to ensure that laws better reflect migrants' needs. It will also signal that migrants 'belong' in Northern Ireland.

We undertook extensive consultations with Northern Ireland-based groups during 2024 and worked towards securing Immigration Advice Authority accreditation for our new service, which we plan to pilot in collaboration with local civil society groups. In time, we hope to expand the service to underserved areas of England.

We continued to update our path-breaking 'repatriations tracker' in 2024, a tool that makes it easier for journalists, impacted families, legal experts and the public to see how many repatriations various countries have carried out from the camps. The figures are disaggregated by gender and adult/child status, and a wide range of partners and media outlets have been relying on this tool.

Other UK legislation

RSI continued to advocate against specific clauses of the Data (Use and Access) Bill (DUAB), which reflects an effort by the current government to change data protection law, after the prior government failed to pass the Data Protection and Digital Information (No. 2) Bill (DPDIB) before the July 2024 election in the face of widespread political and public opposition. Clauses in the Bill threaten the human right to privacy while undermining the rule of law by creating impunity for police rule-breaking.

We also published a briefing explaining and opposing the use in the Investigatory Powers (Amendment) Bill of an even weaker version of the standard in the United States for searches of data: the law, which has now been adopted, empowers the UK intelligence agencies to obtain bulk collections of personal data if – in the view of the UK government – people only had 'low or no reasonable expectation of privacy' in any part of that data.

Protecting and promoting international civic space

During 2024, RSI reevaluated its international strategy, and following numerous consultations, decided to focus on ending the use/misuse of legislation, policies and practices – particularly those related to counterterrorism and security – that restrict civic space in the Global South and violate the human rights to freedom of expression and association. We will also focus on strengthening the capacity of civil society organisations in Global Majority countries to influence legislation, policies and practices that restrict civic space, bringing them into line with international human rights standards and ensuring accountability for human rights violations.

We also made intensive efforts during 2024 to determine how and where RSI can best support respect for the rights of peaceful climate justice movements both in the UK and internationally. We have witnessed an emerging trend in which states worldwide are treating climate justice protesters and activists as 'security' or 'terrorism' threats (or similar) and criminalising them accordingly. We believe we can add value to movements to protect human rights defenders by contributing our experience in challenging rhetoric and laws about 'security', 'terrorism' and 'extremism' that states use to justify repression.

UK facilitation of abuses in Indonesia

As noted above, in April 2024 RSI published Exporting Prevent: The UK government's complicity in rights-violating counter-extremism programmes in Indonesia, which sets out the ways in which the UK is helping Indonesia violate the freedom of religion and risks complicity in other abuses such as torture and disappearances by exporting its 'Prevent' counter-extremism strategy to the country.

The report showed that the UK has supported harmful counter-extremism practices in Indonesia – the world's most populous majority-Muslim country – even though the Indonesian government has official policies of repressing non-approved faiths. The report also documented that the UK has trained police and military officers from departments and units that have allegedly gone on to commit serious crimes.

Our public benefit

Our Board confirms that it has paid due regard to public benefit guidance published by the Charity Commission. The public benefits of the RSI's activities include, for example:

1. Raising public awareness about the human rights impacts of governments' national security and counter-extremism laws and policies – for example, by obtaining and publishing new information, and by holding public events.

2. Advocating for reforms to better protect the human rights of people in the UK and elsewhere in the world.

3. Educating members of the UK Parliament about the potential human rights consequences of bills so they can make informed decisions on behalf of the public.

4. Building knowledge of human rights in communities and regions that are heavily impacted by national security laws and policies.

5. Obtaining greater transparency and accountability about activities the UK government undertakes regarding national security, for example by filing freedom-of-information requests on issues of public interest in this area.

6. Submitting expert analyses to government, UN and other bodies seeking to evaluate human rights matters, such as all-party parliamentary groups, Parliament's Joint Committee on Human Rights and UN human rights treaty bodies.

7. Promoting respect for the rights of victims of human rights abuses allegedly carried out by the UK government, including killings, torture, arbitrary detention and exile.

8. Developing educational documents about government policies and human rights for public audiences.

Structure, Governance and Management

Our charity is managed by the Board, which meets at least four times per year. RSI is a private company limited by guarantee (company number 02489161) and is registered as a charity with the Charity Commission (registered number 1048335). Our governance is managed by a body referred to as the 'Committee.' The Committee is comprised of elected trustees, also known as 'committee members', as well as the Executive Director. The responsibilities of the Trustees of RSI are set out in the charity's governing documents, which are its memorandum of association and articles of association. Broadly speaking, the trustees of RSI have independent control over, and legal responsibility for, the Charity's management and administration.

The Trustees/Directors ensure that all of RSI's actions are undertaken in pursuance of the purposes for which it was incorporated and act at all times in a manner which they consider would be most likely to promote our success. At all times, Trustees/Directors take adequate steps to ensure that any conflict of interest or loyalty do not fetter their decision-making and identify and declare any such conflict at the beginning of any Committee meeting or annual general meeting (as appropriate). There are no restrictions in the Articles stipulating either a maximum or minimum number of individuals who may be appointed as committee members at any given time. All the Trustees/Directors, except the Executive Director, must retire at every annual general meeting. However, retiring Trustees/Directors remain eligible for re-election, and may be re-elected if it is so agreed by two-thirds of all Trustees/Directors present and voting at the annual general meeting.

All decisions made by the Committee should be made either at a Committee meeting or at the annual general meeting. All matters for consideration at a Committee meeting are approved by a simple majority of the trustees present and voting, except for the appointment of trustees, which must be approved by two-thirds of all trustees present and voting. In the event votes are equal, the Chairperson has a second casting vote.

There are no maximum terms for the Trustees, but RSI pays heed to Charity Commission guidance setting out recommended maximums. In 2024, the Trustees became aware that several current members had reached or would soon reach the maximum nine-year period of service recommended by the Charity Commission. RSI therefore began an active effort to recruit new Trustees, and the current Trustees are committed to successful transitions that ensure continual strong oversight of RSI as new Trustees join and long-serving ones conclude their service. In the meantime, the Trustees/Directors have regarded continuity as exceptionally important during the years when RSI has faced the Covid-19 pandemic, an Executive Director transition and, most recently, the fundraising challenges that have impacted RSI alongside the entire UK charity sector. Long-serving Trustees have also served as a vital source of institutional memory, which has aided the Executive Director.

RSI's Trustees/Directors are responsible for our charity's funds. The Trustees/Directors put in place a budget and keep accurate records of RSI's income and expenditure, including through the preparation of monthly management accounts by a third-party accountant.

The Executive Director of RSI is a Director who has been appointed to an executive office within the charity and has entered into an employment contract with the charity. The powers of the Executive Director are set out in her employment contract and otherwise agreed with the Trustees. The Executive Director, along with the Treasurer and the Chairperson, are responsible for the review of monthly spending reports, which are then shared with the other Trustees. The Executive Director is responsible for all operational matters.

Institutional strengthening

RSI maintained largely stable staff numbers in 2024, although several of these positions will end or be reduced in 2025, partly reflecting the end of certain project-specific grants and partly the challenging fundraising environment that all UK charities are facing.

As noted above, four of our trustees have reached the end of the maximum nine-year period of service recommended by the Charity Commission, so we are actively recruiting new trustees – with a view to bolstering the representation of directly impacted people on our Board. Between late 2024 and August 2025, four of our Trustees departed; however, we continue to have five highly supportive trustees and have recruited four more.

We have adopted a new strategic plan for 2025-2029 that focuses on promoting and defending the freedoms of expression, opinion, religion, belief and association, with a special emphasis on the rights of peaceful protesters. We have also been begun a process of re-branding and will launch a new website and logo in mid-2025.

We continually review our salary bands to ensure fairness and to address cost-of-living pressures as best we can. We also continually adjust our recruitment processes to increase our diversity, equity and inclusion.

Financial and business review

At RSI, we continue to achieve a great deal of impactful work with relatively modest funding. While we continue to aim for sustainable growth, our income from grants, individual donations, bequests and investments (e.g. bank interest) during this period declined from £565,520 in 2023 to £408,735 in 2024. This decrease occurred due to several factors: a large project grant we had received from the Global Center on Cooperative Security came to an end as we finished that project; our final grant from the Oak Foundation also came to an end (as we had anticipated and planned for), as Oak had funded us for an exceptionally long time; and many UK-based funds experienced a surge in applications due to difficult economic times for charities, making it more difficult for us to secure grants. However, our end-of-year positions for 2023 (£477,488) and 2024 (£417,524) were more similar.

Due to fluctuations in our litigation work (which was less extensive in 2024) and our increasing ability to do freedom-of-information work in-house, the value of services donated to us by our solicitors and barristers decreased from £107,481 in 2023 to £18,935 in 2024.

As a result of these various factors, our total income decreased from £681,864 in 2023 to £438,529. in 2024.

We continue to diversify our activities and, therefore, our sources of funding, while formulating new business plans to ensure our sustainability. At the end of 2024 and beginning of 2025, we secured grants from several new donors: the National Lottery Community Fund; the Equality and Human Rights Commission (a small, project-specific grant for advocacy at the UN); and the Law Society Charity. We are making progress toward establishing an individual giving programme and maintain a dedicated Fundraising Officer role to ensure that we secure adequate funds for our activities.

Our expenditure decreased from £673,620 in 2023 to £498,763 in 2024 (with the value of donated services counted as an expenditure), and we carried £55,547 in restricted funds forward into 2025. Our expenditure will appear to exceed our income due to cash flow; we often receive grants that span multiple financial years and need to be spent down.

We also carried forward £176,030 in designated unrestricted funds into 2025, a figure that partly reflects our receipt of a large grant instalment from the Oak Foundation relatively late in the year, as well as strategic decisions to ensure stability in 2025 while our foundation funding experiences a shift from relatively large core funding to smaller project grants. We carried forward £185,677 in funds that were unrestricted and not designated. Where appropriate, the policy of the Board of Trustees is to invest the amount that it has available and grants received.

Risk management and reserves policy

The Board has considered the risks to which the RSI is exposed and has taken steps to mitigate those risks.

We aim to hold the equivalent of three to six months of unrestricted funds not committed or invested in tangible fixed assets in reserves, currently approximately £110,000 to £220,000. The free reserves – the unrestricted funds carried forward less the restricted fixed assets and designated funds – at 31 December 2024 were £185,677.

Funding

The Charity gratefully acknowledges the financial support of the following, who made donations or commitments in 2024 or whose grants from 2023 extended into 2024:

- The Oak Foundation
- Joseph Rowntree Charitable Trust
- Open Society Foundations
- Baring Foundation
- Joseph Rowntree Reform Trust
- John Ellerman Foundation
- A B Charitable Trust
- All Ways Network
- The Law Society Charity
- The National Lottery Community Fund
- The Equality and Human Rights Commission
- Individual friends of RSI in the UK

Public benefit statement

The Board of Trustees confirms that it has complied with its duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising its powers or duties.

Statement of the Board of Trustees' responsibilities

The Board of Trustees are responsible for preparing our annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the Board of Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of RSI and of the surplus or deficit we have for that period. In preparing those financial statements, the Board of Trustees is required to:

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

The Board of Trustees is responsible for keeping adequate accounting records that disclose with reasonable accuracy the financial position of the company, to enable them to ensure that the accounts comply with the Companies Act 2006. The Board is also responsible for safeguarding the assets of the company and, therefore, for taking reasonable steps to prevent and detect fraud or other irregularities.

Small company exemptions

This report of the Board of Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved by the Board of Trustees on 8 September 2025 and signed on its behalf by:

Name (signed)

STEPHEN RICHARD EDWARDS

Name (printed)

CHAIR

Position

Independent examiner's report to the trustees of Rights and Security International ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Aaron Scrupps

Aaron Scrupps, ACA 9th September 2025
Member of the Institute of Chartered Accountants in England and Wales
Upstreamly Chartered Accountants
7 Albert Buildings
49 Queen Victoria Street
London EC4N 4SA

Rights and Security International
Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Income from:							
Donations and legacies	2	296,182	131,488	**427,670**	504,548	168,453	673,001
Investments - bank interest		10,859	-	**10,859**	8,863	-	8,863
Total income		307,041	131,488	**438,529**	513,411	168,453	681,864
Expenditure on:							
Charitable activities	4	378,198	120,565	**498,763**	375,445	298,175	673,620
Total expenditure		378,198	120,565	**498,763**	375,445	298,175	673,620
Net income / (expenditure)		(71,157)	10,923	**(60,234)**	137,966	(129,722)	8,244
Transfers between funds		-	-	**-**	112	(112)	-
Net movement in funds		(71,157)	10,923	**(60,234)**	138,078	(129,834)	8,244
Reconciliation of funds:							
Total funds brought forward		432,864	44,624	**477,488**	294,786	174,458	469,244
Total funds carried forward		361,707	55,547	**417,254**	432,864	44,624	477,488

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

Rights and Security International
Balance sheet

As at 31 December 2024

Company no. 02489161

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	10		-		391
			-		391
Current assets:					
Debtors	11	17,375		19,095	
Cash at bank and in hand		411,710		475,452	
		429,085		494,547	
Liabilities:					
Creditors: amounts falling due within one year	12	11,831		17,450	
Net current assets			417,254		477,097
Total net assets			417,254		477,488
The funds of the charity:	14				
Restricted income funds			55,547		44,624
Unrestricted income funds:					
Designated funds		176,030		254,812	
General funds		185,677		178,052	
Total unrestricted funds			361,707		432,864
Total charity funds			417,254		477,488

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements, which have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), were approved by the Board on 8 September 2025 and signed on its behalf by:

SRE

Name: STEPHEN RICHARD EDWARDS
Trustee CHAIR

Rights and Security International
Statement of cash flows

For the year ended 31 December 2024

	Note	2024 £	£	2023 £	£
Cash flows from operating activities	16				
Net cash provided by / (used in) operating activities			(74,601)		(13,331)
Cash flows from investing activities:					
Dividends, interest and rents from investments		10,859		8,863	
Net cash provided by / (used in) investing activities			10,859		8,863
Change in cash and cash equivalents in the year			(63,742)		(4,468)
Cash and cash equivalents at the beginning of the year			475,452		479,920
Cash and cash equivalents at the end of the year			411,710		475,452

Rights and Security International
Notes to the financial statements

For the year ended 31 December 2024

1 Accounting policies

a) Basis of preparation

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 (FRS 102) (effective 1 January 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In forming this opinion, they have considered income and expenditure for at least a period of twelve months from the date of approval of these financial statements.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) 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, certainty of receipt 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 performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support advice/ performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, including staff cost, which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable
Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Rights and Security International
Notes to the financial statements

For the year ended 31 December 2024

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of projects undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended, including staff cost, are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the staff cost and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

- Increasing global knowledge of human rights related to national security and emergencies, and helping civil society groups globally increase their advocacy on these issues — 40%
- Ensuring respect for the freedom of religion, freedom of thought, freedom of expression and privacy rights in the United Kingdom — 30%
- Promoting racial justice and migrants' rights in the United Kingdom — 30%

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Office equipment — 33.33%

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

The charity's contribution to employees' personal pension is charged to revenue on accrual basis.

Rights and Security International
Notes to the financial statements

For the year ended 31 December 2024

p) Company information

Rights and Security International is a charitable company limited by guarantee registered in England with registration number 02489161. Its registered office address is 465c Hornsey Road, Unit 2, London, England, N19 4DR.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Grants, donations and legacies (note 3)				
Increasing global knowledge of human rights related to national security and emergencies, and helping civil society groups globally increase their advocacy on these issues	110,284	52,595	**162,879**	-
Ensuring respect for the freedom of religion, freedom of thought, freedom of expression and privacy rights in the United Kingdom	82,713	39,446	**122,159**	-
Promoting racial justice and migrants' rights in the United Kingdom	82,713	39,447	**122,160**	-
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	-	-	-	225,394
Promoting the observance of human rights overseas by the UK government	-	-	-	169,046
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	-	-	-	169,046
	275,710	131,488	**407,198**	563,486
Small donations	1,537	-	**1,537**	2,034
Donated services	18,935	-	**18,935**	107,481
	296,182	131,488	**427,670**	673,001

Donated services are for pro bono legal services for specific legal actions

Income from donations and legacies (for previous year)

	Unrestricted £	Restricted £	2023 Total £
Grants, donations and legacies (note 3)			
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	158,013	67,381	**225,394**
Promoting the observance of human rights overseas by the UK government	118,510	50,536	**169,046**
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	118,510	50,536	**169,046**
	395,033	168,453	**563,486**
Small donations	2,034	-	**2,034**
Donated services	107,481	-	**107,481**
	504,548	168,453	**673,001**

Donated services are for pro bono legal services for specific legal actions

Rights and Security International
Notes to the financial statements

For the year ended 31 December 2024

3 Grants, donations and legacies

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Joseph Rowntree Charitable Trust	74,814	-	**74,814**	80,980
Oak Foundation	75,000	7,861	**82,861**	150,000
Joseph Rowntree Reform Trust	-	-	**-**	26,310
Open Society Foundations	92,896	-	**92,896**	95,053
The Baring Foundation	-	30,000	**30,000**	-
Law Society Charity	-	5,000	**5,000**	-
The Aziz Foundation	-	-	**-**	17,192
Global Center on Cooperative Security	-	19,061	**19,061**	104,160
All Ways Network	-	38,546	**38,546**	20,791
AB Charitable Trust	-	28,920	**28,920**	20,000
John Ellerman Foundation	33,000	-	**33,000**	34,000
Legacies	-	-	**-**	15,000
EHRC	-	2,100	**2,100**	-
Total income from grants	275,710	131,488	**407,198**	563,486

Grants (for pervious year)

	Unrestricted £	Restricted £	2023 Total £
Joseph Rowntree Charitable Trust	80,980	-	**80,980**
Oak Foundation	150,000	-	**150,000**
Joseph Rowntree Reform Trust	-	26,310	**26,310**
Open Society Foundations	95,053	-	**95,053**
The Aziz Foundation	-	17,192	**17,192**
Global Center on Cooperative Security	-	104,160	**104,160**
All Ways Network	-	20,791	**20,791**
AB Charitable Trust	20,000	-	**20,000**
John Ellerman Foundation	34,000	-	**34,000**
Legacies	15,000	-	**15,000**
Total income from grants	395,033	168,453	**563,486**

Rights and Security International

Notes to the financial statements

For the year ended 31 December 2024

4 Analysis of expenditure

	Staff costs (Note 6)	Direct activities	Audit fee & trustee meetings	Support costs– premises	Support costs – other	Total	Support costs allocation	Total 2024	Total 2023
Charitable activities									
Increasing global knowledge of human rights related to national security and emergencies, and helping civil society groups globally increase their advocacy on these issues	152,358	25,254	-	-	-	177,612	21,461	199,073	-
Ensuring respect for the freedom of religion, freedom of thought, freedom of expression and privacy rights in the United Kingdom	114,269	18,941	-	-	-	133,210	16,096	149,306	-
Promoting racial justice and migrants' rights in the United Kingdom	114,269	18,940	-	-	-	133,209	16,095	149,304	-
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	-	-	-	-	-	-	-	-	269,024
Promoting the observance of human rights overseas by the UK government	-	-	-	-	-	-	-	-	201,768
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	-	-	-	-	-	-	-	-	201,768
Governance costs	-	-	1,080	-	-	1,080	-	1,080	1,060
Support costs	-	-	-	26,817	26,835	53,652	(53,652)	-	-
Total expenditure 2024	**380,896**	**63,135**	**1,080**	**26,817**	**26,835**	**498,763**	**-**	**498,763**	**-**
Total expenditure 2023	335,961	276,050	1,060	26,096	34,453	673,620	-	-	673,620

Of the total expenditure, £378,198 was unrestricted (2023: £375,445) and £120,565 was restricted (2023: £298,175).
Total expenditure includes donated services of £18,935.

Rights and Security International

Notes to the financial statements

For the year ended 31 December 2024

4 Analysis of expenditure (continued)

Previous Year	Staff costs (Note 6)	Direct activities	Audit fee & trustee meetings	Support costs– premises	Support costs – other	Total	Support costs allocation	Total 2023
Cost of raising funds								
Charitable activities								
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	134,385	110,420	-	-	-	244,805	24,219	269,024
Promoting the observance of human rights overseas by the UK government	100,788	82,815	-	-	-	183,603	18,165	201,768
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	100,788	82,815	-	-	-	183,603	18,165	201,768
Governance costs	-	-	1,060	-	-	1,060	-	1,060
Support costs	-	-	-	26,096	34,453	60,549	(60,549)	-
Total expenditure 2023	335,961	276,050	1,060	26,096	34,453	673,620	-	673,620

Rights and Security International
Notes to the financial statements

For the year ended 31 December 2024

5 Net incoming resources for the year

This is stated after charging:

	2024 £	2023 £
Depreciation	391	940
Operating lease rentals:		
Property	26,540	25,697
Independent Examiners remuneration	1,080	1,060
Trustee meeting expenses	-	-

Trustees' expenses, representing the payment or reimbursement of travel and subsistence costs relating to attendance at meetings of the trustees, were nil (2023: nil).

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	342,077	302,928
Social security costs	27,520	23,126
Employer's contribution to defined contribution pension schemes	7,255	6,274
Staff Training	607	1,980
Recruitment	3,437	1,653
	380,896	335,961

The following number of employees received employee benefits (excluding employer pension costs) during the year between:

	2024 No.	2023 No.
£70,000 - £79,999	1	1

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024 No.	2023 No.
Charitable activities	12	11
	12	11

Rights and Security International
Notes to the financial statements

For the year ended 31 December 2024

8 Related party transactions

There are no related party transactions to disclose for 2024 (2023: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Furniture, fittings & Equipment £	Total £
Cost or valuation		
At 1 January 2024	2,819	2,819
At 31 December 2024	2,819	2,819
Depreciation		
At 1 January 2024	2,428	2,428
Charge for the year	391	391
At 31 December 2024	2,819	2,819
Net book value		
At 31 December 2024	-	-
At 1 January 2024	391	391

All of the above assets are used for charitable purposes.

11 Debtors

	2024 £	2023 £
Other debtors	4,095	4,095
Prepayments	149	-
Accrued income	13,131	15,000
	17,375	19,095

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Taxation and social security	8,387	7,595
Other creditors	3,444	9,855
	11,831	17,450

Rights and Security International
Notes to the financial statements

For the year ended 31 December 2024

13 Analysis of net assets between funds

2024	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	185,677	176,030	55,547	417,254
Net assets at the end of the year	185,677	176,030	55,547	417,254

2023	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	178,052	254,812	44,624	477,488
Net assets at the end of the year	178,052	254,812	44,624	477,488

14 Movements in funds

2024	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
The Baring Foundation	27,838	30,000	(28,864)	-	28,974
Aziz Foundation	967	-	(897)	-	70
Other UK Funds	1,877	2,100	(3,667)	-	310
A B Charitable Trust	-	28,920	(18,440)	-	10,480
Global Center on Cooperative Security	2,210	19,060	(15,249)	-	6,021
Oak Foundation	-	7,862	(4,650)	-	3,212
Law Society Charity	-	5,000	-	-	5,000
All Ways Network	11,732	38,546	(48,798)	-	1,480
Total restricted funds	44,624	131,488	(120,565)	-	55,547
Unrestricted funds:					
Designated funds:					
Oak Foundation	116,904	75,000	(127,989)	-	63,915
Open Society Foundations	80,471	92,896	(113,884)	-	59,483
John Ellerman Foundation	28,579	33,000	(34,852)	-	26,727
Joseph Rowntree Charitable Trust	28,858	74,813	(77,766)	-	25,905
Total designated funds	254,812	275,709	(354,491)	-	176,030
General funds	178,052	31,332	(23,707)	-	185,677
Total unrestricted funds	432,864	307,041	(378,198)	-	361,707
Total funds	477,488	438,529	(498,763)	-	417,254

Rights and Security International
Notes to the financial statements

For the year ended 31 December 2024

14 Movements in funds (continued)

2023	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Open Society Foundations	7,534	-	(7,534)	-	-
The Baring Foundation	47,668	-	(19,830)	-	27,838
Aziz Foundation	13,857	17,192	(30,082)	-	967
Other UK Funds	3,200	-	(1,323)	-	1,877
Joseph Rowntree Reform Trust	8,771	26,310	(34,969)	(112)	-
Global Center on Cooperative Security	93,428	104,159	(195,377)	-	2,210
All Ways Network	-	20,792	(9,060)	-	11,732
Total restricted funds	174,458	168,453	(298,175)	(112)	44,624
Unrestricted funds:					
Designated funds:					
Oak Foundation	-	-	-	116,904	116,904
Open Society Foundations	-	-	-	80,471	80,471
John Ellerman Foundation	-	-	-	28,579	28,579
Joseph Rowntree Charitable Trust	-			28,858	28,858
Total designated funds	-	-	-	254,812	254,812
General funds	294,786	513,411	(375,445)	(254,700)	178,052
Total unrestricted funds	294,786	513,411	(375,445)	112	432,864
Total funds	469,244	681,864	(673,620)	-	477,488

- Purpose of restricted funds

The Baring Foundation grant is used to cover costs of Prevent project.
Aziz Foundation grant is towards National Security and Human Rights fellowship.
Other UK Funds are for repatriation of women & children in camps North East Syria and consultation/guide for practitioners and NGO's.

Joseph Rowntree Reform Trust grant is for advocacy on the Northern Ireland Legacy Bill and its aftermath.
A B Charitable Trust -This funding is used for core funding (restricted to the UK) and includes a small amount for trauma-informed staff training.

Global Center on Cooperative Security grant is for creation of elements of a project to evaluate the desirability and necessary components of a new mechanism for civil society organizations wishing to engage with UN bodies that address terrorism or counter-terrorism issues.

Oak Foundation- this is for the website overhaul.

Law Society Charity -This grant was for Universal Periodic Review advocacy work with partners from Kenya (in 2025).
All Ways Network grant is towrads funding for two Interns, a Communication Officer post with supporting legal, research and admin costs.

- Purpose of designated funds

Oak Foundation funding is held for core costs, organisational development and programmatic work.
Open Society Foundations funding is to develop rights violation programming, other than in Syria, and support small grants for civil society groups worldwide.
John Ellerman Foundation funding is for core costs and programmatic work regarding the UK (including Northern Ireland).
Joseph Rowntree Charitable Trust funding will support core costs and programmatic work.

Rights and Security International
Notes to the financial statements

For the year ended 31 December 2024

15 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2024	2023
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(60,234)	8,244
Depreciation charges	391	940
Bank interest	(10,859)	(8,863)
Decrease/(Increase) in debtors	1,720	(12,100)
(Decrease)/Increase in creditors	(5,619)	(1,552)
Net cash provided by / (used in) operating activities	(74,601)	(13,331)

16 Analysis of cash and cash equivalents

	At 1 January 2024	Cash flows	Other changes	At 31 December 2024
	£	£	£	£
Cash at bank	475,452	(63,742)	-	411,710
Total cash and cash equivalents	475,452	(63,742)	-	411,710

17 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2024	2023	2024	2023
	£	£	£	£
Less than one year	-	24,570	-	-
One to five years	-	10,238	-	-
	-	34,808	-	-

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.



BOARD OF TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Rights and Security International

England & Wales - Charity number 1048335

Accounts

RIGHTS AND SECURITY INTERNATIONAL

BOARD OF TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Company number: 02489161

Charity number: 1048335

RIGHTS & SECURITY INTERNATIONAL

Company Information

Committee Members (Trustees)	Stephen Edwards Dina Hashem Nadim Houry Joanne Mariner Scarlett MccGwire Kieran McEvoy Muriel Paasch Wilder Tayler Miqdaad Versi
Chair	Stephen Edwards
Treasurer	Muriel Paasch
Company Number	02489161
Charity Number	1048335
Registered Office	465C Hornsey Road London N16 5DG
Independent Examiner	Amir Absoud Upstreamly Chartered Accountants 7 Albert Buildings 49 Queen Victoria Street London EC4N 4SA
Bankers	CAF Bank Ltd PO Box 289 Kings Hill West Malling ME19 4TA

RIGHTS AND SECURITY INTERNATIONAL

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

For more than 30 years, Rights & Security International (RSI) has worked collaboratively to document and end human rights violations that governments commit in the name of national security. We find the facts, create innovative new policy ideas based on evidence, defend human rights in court, and help others understand how to use human rights law as a practical tool for change.

Our principled, expert work ensures that the important protections of international human rights law remain in place for everyone, and helps stop governments from sliding into secrecy, impunity and oppression. We have a particular focus on challenging religious, racial, gender and other bias in national security policing.

Our charity was originally established in the early 1990s to address torture, killings and arbitrary detention in Northern Ireland. Following the 9/11 attacks and rise of Islamophobic rhetoric and policing tactics in the UK, we expanded our work to focus on Great Britain as well as Northern Ireland. In 2020, we became an international organisation that promotes respect for human rights when governments act in the name of countering terrorism or extremism anywhere in the world. Our current organisation-wide strategic plan covers the period from 2022 through the end of 2024.

Under our constitution ('memorandum of association'), our goals are:

- *The promotion by means of education and research of the proper observance and maintenance of human rights in Britain and Ireland and elsewhere in the world with particular reference to the conflict in Northern Ireland;*
- *The promotion and dissemination of knowledge, information and understanding of such human rights by writing, publishing and distributing articles, reports, books and other documents and assisting in the same, by arranging and providing lectures and seminars, and by all other means of providing and exchanging information;*
- *To procure the abolition of torture, extrajudicial executions, and arbitrary arrest, detention and exile.*

In 2023, we increasingly worked with local partner organisations in the UK and around the world to achieve these goals. We help our partners take advantage of opportunities to connect with one another and raise their voices on the global stage, drawing the attention of the United Nations and the media to rights violations that are harming them.

We ensure that all of our work aligns with our organisational values:

1. In all we do, we seek to learn lessons from past experiences, especially in Northern Ireland, to better inform the way forward.
2. We act with integrity, protecting our independence and objectivity.

3. We strive for excellence in all aspects of our work.
4. Our work is considered and practical in approach.
5. We strive to be forward-looking, anticipating the changes and challenges that will affect human rights in the field of national security.
6. We work collaboratively both internally and with our partners.

All of our projects follow specific 12-month plans developed by the Executive Director and other staff in consultation with the other Trustees/Directors.

This annual report and the accompanying financial statements have been prepared and approved by RSI's Committee, which is the Board of Directors of the charity for company law purposes and trustees for charity law purposes ('the Board'). The Board confirms that this annual report and the accompanying financial statements comply with current statutory requirements in England and Wales, the requirements of RSI's governing document and the provisions of the Statement of Recommended Practice – SORP FRS 102 taken together with the applicable Update Bulletin 1.

Our projects, achievements and public benefit in 2023

In 2023, our programmes of work fell into three categories:

1. Promoting the observance of human rights in the United Kingdom, including in Northern Ireland.
2. Promoting the observance of human rights overseas by the UK government.
3. Increasing global knowledge of human rights related to national security, counterterrorism and emergencies.

We had three overarching goals as we carried out these programmes of work:

1. Ensure that national security laws and policies, especially those of the UK, respect human rights.
2. Ensure that civil society groups in the UK and elsewhere in the world can safely and effectively raise concerns at UN level about respect for human rights.
3. Ensure that those who have carried out human rights abuses are held to account.

We achieved these goals by:

1. Working to ensure that the methods government officials and police – especially in the UK – use to fight terrorism and 'extremism' are in line with international human rights law.
2. Promoting independent and effective oversight of government activities on counter-terrorism and counter-extremism. This includes seeking greater transparency, for example by submitting freedom-of-information requests.
3. Helping civil society groups in Global Majority countries connect with one another to take advantage of advocacy opportunities at UN level, and to advocate for improvements in how the UN engages with activists.

4. Promoting accountability and redress for individuals who have suffered human rights abuses as a result of a government's conduct in the course of counter-terrorism or counter-extremism operations.

Highlights – Human rights in Northern Ireland

In 2023, we continued expanding our work on human rights in Northern Ireland (NI), aided by a part-time Northern Ireland Human Rights Officer role we added in 2022. Our other staff have also greatly increased their knowledge of NI human rights issues and, throughout 2023, consulted both in person and remotely with numerous civil society organisations in the region. We also continue to receive assistance from a Northern Ireland-based human rights consultant with decades of experience in promoting rights—and, particularly, police accountability—in the region.

In September 2023, we published a detailed report on current 'security'-related human rights issues in NI, including their gendered and racial aspects. We had commissioned the report to assist charities that are based outside NI and might want to engage in collaborative advocacy, but fear doing so because of an inadequate knowledge of the local context. We will evaluate uptake of the report after 12 months to determine whether such tools are effective.

One of our most important successes was that for more than a year, we and our partners delayed the adoption of the 'Legacy Act' for Northern Ireland, which halts both civil and criminal cases concerning killings, torture and other serious alleged crimes committed in the context of the 'Troubles' prior to the 1998 Belfast/Good Friday Agreement. In our view, this legislation damages peacebuilding while creating a deeply problematic model for the rest of the world.

Collaborative work was crucial to our advocacy regarding the then-bill, as we shared intelligence on developments in Westminster and locally in NI, and determined what research and resources RSI could most effectively contribute. In late 2022, we had become the first group to tackle broad provisions in the bill that will allow the government to retain biometric data belonging to people who are (or have been) in NI, resulting in a formal parliamentary question. We also submitted an analysis to Parliament's Joint Committee on Human Rights (JCHR), which quoted us and agreed that the Legacy Bill would likely violate international law.

By the time the bill passed in December 2023 (following important resistance in the House of Lords), we had carried out direct advocacy with a range of political parties including Alliance, Sinn Féin, the DUP and Labour. In 2024, the new Labour government committed to repealing large parts of the act, noting that these had been opposed by survivors of the violence and families of those killed. Meanwhile, the Belfast High Court has ruled that the act violates human rights.

We are confident that our advocacy with UK parliamentarians contributed directly to the new government's decision to seek a repeal of parts of the Legacy Act.

Our advocacy on the then-bill also included direct pressure on the US and Irish governments to demand that the UK comply with its rights obligations. With the help of a Washington, DC-based political consulting firm, we advocated with the US Congress, the Biden Administration, the Irish embassy in DC and US-based non-governmental organisations (NGOs) to discourage the UK from moving forward with the bill. Our work achieved bipartisan letters from Members of Congress on the issue as well as greater knowledge among the US NGOs we convened, while the Irish government has challenged the Legacy Act before the European Court of Human Rights (as we had encouraged).

As we held further conversations with NI-based groups in 2022 and 2023, we identified an under-scrutinised issues that we are now researching: the allegedly disproportionate policing of protests on behalf of progressive causes (such as racial justice and reproductive rights) under NI's 'security' laws. We began this research in 2023 and expect to publish a report in 2024.

Highlights – Increased transparency about the controversial 'Prevent' programme

Our work to promote accountability and human rights compliance in the UK also included extensive research and advocacy regarding the rights-violating 'Prevent' counter-extremism programme, which charities, academics and community groups in the UK have long accused of Islamophobia and racial discrimination. Experts and community groups have also expressed concerns about whether Prevent disproportionately affects neurodiverse people.

In 2023, we pursued freedom-of-information (FOI) requests concerning the racial/ethnic impact of Prevent, leading us to publish important new Home Office disclosures of statistics; those statistics suggest that British Asians referred to Prevent may be facing disproportionately heavy consequences.

We continue to pursue follow-up requests with major UK policing bodies about the racial impact of Prevent and have taken pre-litigation steps regarding government's failure to do equality monitoring.

Another FOI request we filed uncovered emails indicating that the Independent Review of Prevent had not been independent, as required by law, and we took pre-litigation steps that revealed additional information. We also began mapping how police and other government authorities share sensitive personal data under Prevent, and we expect to publish a report before the end of 2024.

Highlights – Migration and citizenship

Throughout 2023, we continued our advocacy for the return of all British citizens and former citizens from camps in northeast Syria where (in our analysis) both adults and children are being detained in life-threatening conditions amounting to torture.

We continued to update our path-breaking 'repatriations tracker', a tool that makes it easy for journalists, impacted families, legal experts and the public to see how many repatriations

various countries have carried out from the camps. The figures are disaggregated by gender and adult/child status, and a wide range of partners and media outlets have been relying on this tool. In early 2024, the UK began repatriating some children and women from the camps, and we believe our work—along with our partners'—contributed to this development.

We also increased our advocacy regarding citizenship deprivation as well as barriers to gaining UK citizenship in the first place. We pursued a freedom-of-information case against the Home Office seeking the disclosure of statistics about the genders of people the UK has deprived of their British citizenship in recent years, with a view to exposing any gender-based discrimination, as well as the number of children affected. Although we learned in early 2024 that we had lost before the First-tier Tribunal, our case established that there is a strong public interest in knowing this information—setting the stage for a potential human rights challenge.

As a step toward reforms, we held a roundtable in London for UK, French and Danish lawyers and academic experts who compared citizenship deprivations in the three countries, which are all parties to the European Convention on Human Rights (meaning that lawyers can usefully compare strategies). The participants learned about cases from the other jurisdictions and gained information that could prove valuable in court. We also carried out advocacy in Geneva on citizenship deprivation as part of the UN's Universal Periodic Review of the UK.

In early 2023, we carried out parliamentary advocacy against provisions in the Illegal Migration Bill (now Act) that will prevent most asylum seekers and human trafficking survivors from *ever* becoming British citizens, leading to lifelong vulnerability. We briefed members of Parliament and now await opportunities under the new government to obtain the removal of these provisions from the law.

In mid-2023, we began investigative research into the 'good character' requirement for naturalisation as a British citizen, which we suspect the Home Office has been using disproportionately to prevent Muslims in the UK as well as people from certain racial/ethnic minority backgrounds from becoming citizens. Our consultations with immigration solicitors suggest that this is an important and under-examined issue, and we aim to publish our research by the end of 2024.

Highlights – Other victories regarding UK legislation

In 2023, we also successfully collaborated with partners to oppose the Bill of Rights Bill, which would have gutted the Human Rights Act – the set of laws that make the European Convention on Human Rights a real source of protection in the UK. We provided crucial education to partners based in Great Britain about the bill's consequences for Northern Ireland and met with MPs about the issue of impunity for overseas military operations—an issue we also flagged for the JCHR, which quoted us in its report.

We also did extensive advocacy with Parliament—including by testifying in person—regarding provisions about police surveillance in the Data Protection and Digital Information (No 2) Bill, which our work helped delay and which the government ultimately dropped during the 'washing up' period prior to the July 2024 election. This was a significant (and rare) legislative victory for the human right to privacy as well as police accountability.

Highlights – Protecting and promoting international civic space

We continued to coordinate and support the Rise Coalition, a network of organisations in Global Majority countries that work together to share knowledge and take action when governments harm people's rights in the name of 'security'. In 2023, we held:

- A public webinar on re-thinking securitised approaches to climate-linked migration, featuring the UN Special Rapporteur on human rights and climate change.
- A public webinar on effective investigations into state-linked killings, featuring speakers from Northern Ireland and Brazil.

Rise Coalition members in Kenya and Indonesia issued a joint press release in May 2023 calling on Indonesia to repeal criminal defamation laws that the government uses to target civil society – a promising example of South-to-South advocacy.

Through a major two-year global research project on civil society engagement with the UN regarding issues of counter-terrorism and human rights, we helped Rise Coalition members from around the world connect with other international coalitions and take roles of meaningful power in shaping and reviewing the research. The advisory committee that we and our research partner recruited for this project included activists and academics from around the world, and they now form an active and engaged network poised for further action. In a first for RSI, we also organised and led in-person conferences for numerous civil society organisations in Cartagena, Colombia (for groups in Latin America) and Nairobi, Kenya (for groups in East Africa) as part of this project. We and our main partner launched the final research report at UN headquarters in New York in May 2024.

In January 2023, we made a submission to the UN Special rapporteur on counter-terrorism and human rights regarding the impact of anti-terrorism and anti-extremism laws on civic space.

We are now revisiting the mission and functioning of the Rise Coalition as we carry out our strategic planning for 2025 and beyond.

Our public benefit

Our Board confirms that it has paid due regard to public benefit guidance published by the Charity Commission. The public benefits of the RSI's activities include, for example:

- Raising public awareness about the human rights impacts of governments' national security laws and policies –for example, by obtaining and publishing new information, and by holding public events.
- Advocating for reforms to better protect the human rights of people in the UK and elsewhere in the world.
- Educating members of the UK Parliament about the potential human rights consequences of bills so they can make informed decisions on behalf of the public.
- Building knowledge of human rights in communities and regions that are heavily impacted by national security laws and policies.

- Obtaining greater transparency and accountability about activities the UK government undertakes regarding national security, for example by filing freedom-of-information requests on issues of public interest in this area.
- Submitting expert analyses to government, UN and other bodies seeking to evaluate human rights matters, such as all-party parliamentary groups, Parliament's Joint Committee on Human Rights and the UN Special Rapporteur on counter-terrorism and human rights.
- Promoting respect for the rights of victims of human rights abuses allegedly carried out by the UK government, including killings, torture, arbitrary detention and exile.
- Developing educational documents about government policies and human rights for public audiences, for example university students.

Structure, Governance and Management

Our charity is managed by the Board, which meets at least once per quarter, four times per year; in July 2023, the Board decided to begin meeting bimonthly, six times per year. RSI is a private company limited by guarantee (company number 02489161) and is registered as a charity with the Charity Commission (registered number 1048335). Our governance is managed by a body referred to as the 'Committee.' The Committee is comprised of elected trustees, also known as 'committee members', as well as the Executive Director. The responsibilities of the Trustees of RSI are set out in the charity's governing documents, which are its memorandum of association and articles of association. Broadly speaking, the trustees of RSI have independent control over, and legal responsibility for, the Charity's management and administration.

The Trustees/Directors ensure that all of RSI's actions are undertaken in pursuance of the purposes for which it was incorporated and act at all times in a manner which they consider would be most likely to promote our success. At all times, Trustees/Directors take adequate steps to ensure that any conflict of interest or loyalty do not fetter their decision-making and identify and declare any such conflict at the beginning of any Committee meeting or annual general meeting (as appropriate). There are no restrictions in the Articles stipulating either a maximum or minimum number of individuals who may be appointed as committee members at any given time. All the Trustees/Directors, except the Executive Director, must retire at every annual general meeting. However, retiring Trustees/Directors remain eligible for re-election, and may be re-elected if it is so agreed by two-thirds of all Trustees/Directors present and voting at the annual general meeting. There are no maximum terms for the Trustees/Directors. All decisions made by the Committee should be made either at a Committee meeting or at the annual general meeting. All matters for consideration at a Committee meeting are approved by a simple majority of the trustees present and voting, except for the appointment of trustees, which must be approved by two-thirds of all trustees present and voting. In the event votes are equal, the Chairperson has a second casting vote.

RSI's Trustees/Directors are responsible for our charity's funds. The Trustees/Directors put in place a budget and keep accurate records of RSI's income and expenditure, including through the preparation of monthly management accounts by a third-party accountant. The

Executive Director of RSI is a Director who has been appointed to an executive office within the charity and has entered into an employment contract with the charity. The powers of the Executive Director are set out in her employment contract and otherwise agreed with the trustees. The Executive Director, along with the Treasurer and the Chairperson, are responsible for the review of monthly spending reports, which are then shared with the other Trustees. The Executive Director is responsible for all operational matters.

Institutional strengthening

In 2023, we continued to increase our number of programme staff, helping us deliver our work more effectively. We also retained our previous nine Trustees.

We continually review our salary bands to ensure fairness and to address the cost of living crisis as best we can. We also continued adjusting our recruitment processes to increase our diversity, equity and inclusion: for example, we began using a system that anonymises all applications for open positions.

Financial and business review

At RSI, we achieve a great deal of impactful work even with relatively modest funding, and we continue to aim for sustainable growth.

Our income from grants, individual donations, bequests and investments (e.g. bank interest) during this period remained stable, growing slightly from £550,455, in 2022 to £574,383 in 2023. At the same time, the value of services donated to us by our solicitors and barristers, who work *pro bono* or at steeply discounted rates on our freedom of information requests and on other cases or potential cases, increased significantly from £47,214 in 2022 to £107,481 in 2023. This increase in donated services means that our total income increased from £597,669 in 2022 to £681,864 in 2023.

We continue to anticipate that our longstanding support from the Oak Foundation will draw to a close in 2024 and have been diversifying our sources of foundation funding and formulating new business plans to ensure our sustainability. We are making progress toward establishing an individual giving programme and maintain a dedicated Fundraising Officer role to ensure that we secure adequate funds for our activities.

Our expenditure increased from £417,813 in 2022 to £673,620 in 2023 (with the value of donated services counted as an expenditure), and we carried £44,624 in restricted funds forward into 2024. We also carried forward £432,864 in unrestricted funds into 2024 (designated £254,812; general reserves £178,052), a figure that partly reflects our receipt of a large grant instalment from the Oak Foundation relatively late in the year, as well as strategic decisions to ensure stability in 2024 while our foundation funding experiences a shift from relatively large core funding to smaller project grants. Where appropriate, the policy of the Board of Trustees is to invest the amount that it has available and grants received.

Risk management and reserves policy

The Board has considered the risks to which the RSI is exposed and has taken steps to mitigate those risks.

We aim to hold the equivalent of three to six months of unrestricted funds not committed or invested in tangible fixed assets in reserves, currently £141,420 (3 months). The free reserves (i.e. the unrestricted funds carried forward less the restricted fixed assets and designated funds), at 31 December 2023, were £177,661 These unrestricted funds included unrestricted grants whose terms remained ongoing.

The excess reserves held as of 31 December 2023 are due primarily to a large unrestricted grant instalment being received late in the year; the expenditure of this is planned for 2024.

Funding

The Charity gratefully acknowledges the financial support of the following, who made donations or commitments in 2023 or whose grants from 2022 extended into 2023:

- The Oak Foundation
- Joseph Rowntree Charitable Trust
- Open Society Foundations
- Baring Foundation
- Joseph Rowntree Reform Trust
- Global Center on Cooperative Security
- John Ellerman Foundation
- A B Charitable Trust
- Aziz Foundation
- All Ways Network
- Individual friends of RSI in the UK

Public benefit statement

The Board of Trustees confirms that it has complied with its duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising its powers or duties.

Statement of the Board of Trustees' responsibilities

The Board of Trustees are responsible for preparing our annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the Board of Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of RSI and of the surplus or deficit we have for that period. In preparing those financial statements, the Board of Trustees is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;

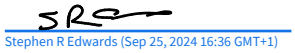
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Board of Trustees is responsible for keeping adequate accounting records that disclose with reasonable accuracy the financial position of the company, to enable them to ensure that the accounts comply with the Companies Act 2006. The Board is also responsible for safeguarding the assets of the company and, therefore, for taking reasonable steps to prevent and detect fraud or other irregularities.

Small company exemptions

This report of the Board of Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved by the Board of Trustees on 16 August 2024 and signed on its behalf by:



Stephen Richard Edwards

Name

Chair of the Board of Trustees

Position

Independent examiner's report to the trustees of Rights and Security International ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Amir Absoud (Sep 25, 2024 16:38 GMT+1)

Amir Absoud, FCA 25 September 2024
Member of the Institute of Chartered Accountants in England and Wales
Upstreamly Chartered Accountants
7 Albert Buildings
49 Queen Victoria Street
London EC4N 4SA

Rights and Security International

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Income from:							
Donations and legacies	2	504,548	168,453	**673,001**	341,233	255,134	596,367
Investments – bank interest		8,863	–	**8,863**	1,302	–	1,302
Total income		513,411	168,453	**681,864**	342,535	255,134	597,669
Expenditure on:							
Charitable activities	4	375,445	298,175	**673,620**	314,103	103,710	417,813
Total expenditure		375,445	298,175	**673,620**	314,103	103,710	417,813
Net income / (expenditure)		137,966	(129,722)	**8,244**	28,432	151,424	179,856
Transfers between funds		112	(112)	**–**	451	(451)	–
Net movement in funds		138,078	(129,834)	**8,244**	28,883	150,973	179,856
Reconciliation of funds:							
Total funds brought forward		294,786	174,458	**469,244**	265,903	23,485	289,388
Total funds carried forward		432,864	44,624	**477,488**	294,786	174,458	469,244

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

Rights and Security International

Balance sheet

Company no. 02489161

As at 31 December 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	10		**391**		1,331
			391		1,331
Current assets:					
Debtors	11	**19,095**		6,995	
Cash at bank and in hand		**475,452**		479,920	
		494,547		486,915	
Liabilities:					
Creditors: amounts falling due within one year	12	**17,450**		19,002	
Net current assets			**477,097**		467,913
Total net assets			**477,488**		469,244
The funds of the charity:	14				
Restricted income funds			**44,624**		174,458
Unrestricted income funds:					
Designated funds		**254,812**		-	
General funds		**178,052**		294,786	
Total unrestricted funds			**432,864**		294,786
Total charity funds			**477,488**		469,244

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Trustees' Responsibilities:
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements, which have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), were approved by the Board on ...29-Sep-2024..... and signed on its behalf by:

Stephen R Edwards (Sep 25, 2024 16:36 GMT+1)

Name: Stephen R Edwards
Trustee

Rights and Security International

Statement of cash flows

For the year ended 31 December 2023

	Note	2023 £	£	2022 £	£
Cash flows from operating activities	16				
Net cash provided by / (used in) operating activities			(13,331)		169,351
Cash flows from investing activities:					
Dividends, interest and rents from investments		8,863		1,302	
Net cash provided by / (used in) investing activities			8,863		1,302
Change in cash and cash equivalents in the year			(4,468)		170,653
Cash and cash equivalents at the beginning of the year			479,920		309,267
Cash and cash equivalents at the end of the year	17		475,452		479,920

1 Accounting policies

a) Basis of preparation

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 (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In forming this opinion, they have considered income and expenditure for at least a period of twelve months from the date of approval of these financial statements.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) 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, certainty of receipt 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 performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support advice/ performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, including staff cost, which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of projects undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended, including staff cost, are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the staff cost and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

- Promoting the observance of human rights in the United Kingdom, including in Northern Ireland 40%
- Promoting the observance of human rights overseas by the UK government 30%
- Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies 30%

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Office equipment 33.33%

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

The charity's contribution to employees' personal pension is charged to revenue on accrual basis.

p) Company information

Rights and Security International is a charitable company limited by guarantee registered in England with registration number 02489161. Its registered office address is 465c Hornsey Road, Unit 2, London, England, N19 4DR.

2 Income from donations and legacies

	Unrestricted £	Restricted £	**2023 Total £**	2022 Total £
Grants, donations and legacies (note 3)				
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	158,013	67,381	**225,394**	218,971
Promoting the observance of human rights overseas by the UK government	118,510	50,536	**169,046**	164,228
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	118,510	50,536	**169,046**	164,228
	395,033	168,453	**563,486**	547,427
Small donations	2,034	–	**2,034**	1,726
Donated services	107,481	–	**107,481**	47,214
	504,548	168,453	**673,001**	596,367

Donated services are for pro bono legal services for specific legal actions

Income from donations and legacies (for previous year)

	Unrestricted £	Restricted £	**2022 Total £**
Grants, donations and legacies (note 3)			
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	116,917	102,054	**218,971**
Promoting the observance of human rights overseas by the UK government	87,688	76,540	**164,228**
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	87,688	76,540	**164,228**
	292,293	255,134	**547,427**
Small donations	1,726	–	**1,726**
Donated services	47,214	–	**47,214**
	341,233	255,134	**596,367**

Donated services are for pro bono legal services for specific legal actions

3 Grants, donations and legacies

	Unrestricted £	Restricted £	**2023 Total £**	2022 Total £
Joseph Rowntree Charitable Trust	80,980	–	**80,980**	67,293
Oak Foundation	150,000	–	**150,000**	225,000
Joseph Rowntree Reform Trust	–	26,310	**26,310**	8,771
Open Society Foundation	95,053	–	**95,053**	61,390
The Baring Foundation	–	–	**–**	50,000
The Aziz Foundation	–	17,192	**17,192**	18,223
Other International	–	104,160	**104,160**	113,550
Other UK	–	–	**–**	3,200
All Ways Network	–	20,791	**20,791**	–
AB Charitable	20,000	–	**20,000**	–
John Ellerman Foundation	34,000	–	**34,000**	–
Legacies	15,000	–	**15,000**	–
Total income from grants	395,033	168,453	**563,486**	547,427

Grants (for pervious year)

	Unrestricted £	Restricted £	**2022 Total £**
Joseph Rowntree Charitable Trust	67,293	–	**67,293**
Oak Foundation	225,000	–	**225,000**
Joseph Rowntree Reform Trust	–	8,771	**8,771**
Other UK	–	3,200	**3,200**
Open Society Foundation	–	61,390	**61,390**
The Baring Foundation	–	50,000	**50,000**
The Aziz Foundation	–	18,223	**18,223**
Other International	–	113,550	**113,550**
Total income from grants	292,293	255,134	**547,427**

4 Analysis of expenditure

	Staff costs (Note 6)	Direct activities	Audit fee & trustee meetings	Support costs– premises	Support costs – other	**Total**	Support costs allocation	**Total 2023**	Total 2022
Charitable activities									
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	134,385	110,420		–	–	**244,805**	24,219	**269,024**	142,242
Promoting the observance of human rights overseas by the UK government	100,788	82,815		–	–	**183,603**	18,165	**201,768**	106,682
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	100,788	82,815	–	–	–	**183,603**	18,165	**201,768**	106,682
Governance costs	–	–	1,060	–	–	**1,060**	–	**1,060**	–
Support costs	–	–	–	26,096	34,453	**60,549**	(60,549)	**–**	–
Total expenditure 2023	**335,961**	**276,050**	**1,060**	**26,096**	**34,453**	**673,620**	**–**	**673,620**	**–**
Total expenditure 2022	271,817	92,297	1,343	25,278	27,078	417,813	–	–	417,813

Of the total expenditure, £375,445 was unrestricted (2022: £314,103) and £298,175 was restricted (2022: £103,710).
Total expenditure includes donated services of £107,481

Analysis of expenditure (for previous year)

	Staff costs (Note 6)	Direct activities	Audit fee & trustee meetings	Support costs– premises	Support costs – other	**Total**	Support costs allocation	Total 2022
Cost of raising funds								
Charitable activities								
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	108,727	36,919	–	–	–	**145,646**	21,480	**167,126**
Promoting the observance of human rights overseas by the UK government	81,545	27,689	–	–	–	**109,234**	16,110	**125,344**
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	81,545	27,689	–	–	–	**109,234**	16,110	**125,344**
Governance costs	–	–	1,343	–	–	**1,343**	(1,343)	**–**
Support costs	–	–	–	25,278	27,078	**52,356**	(52,356)	**–**
Total expenditure 2022	**271,817**	**92,297**	**1,343**	**25,278**	**27,078**	**417,813**	**–**	**417,813**

5 Net incoming resources for the year

This is stated after charging:

	2023	2022
	£	£
Depreciation	940	940
Operating lease rentals:		
Property	25,697	24,351
Independent Examiners remuneration	1,060	1,080
Auditor's remuneration	-	-
Previous year	-	240
Trustee meeting expenses	-	23

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs is nil (2022: £23) relating to attendance at meetings of the trustees.

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	302,928	241,961
Social security costs	23,126	20,298
Employer's contribution to defined contribution pension schemes	6,274	5,207
Staff Training	1,980	2,034
Consultants	-	(600)
Recruitment	1,653	2,917
	335,961	271,817

The following number of employees received employee benefits (excluding employer pension costs) during the year between:

	2023	2022
	No.	No.
£60,000 - £69,999	-	1
£80,000 - £89,999	1	-

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	No.	No.
Charitable activities	11	8
	11	8

8 Related party transactions

There are no related party transactions to disclose for 2023 (2022: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Furniture, fittings & Equipment £	**Total £**
Cost or valuation		
At 1 January 2023	2,819	**2,819**
At 31 December 2023	2,819	**2,819**
Depreciation		
At 1 January 2023	1,488	**1,488**
Charge for the year	940	**940**
At 31 December 2023	2,428	**2,428**
Net book value		
At 31 December 2023	391	**391**
At 1 January 2023	1,331	1,331

All of the above assets are used for charitable purposes.

11 Debtors

	2023 £	2022 £
Other debtors	**4,095**	6,995
Accrued income	**15,000**	–
	19,095	6,995

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	**–**	134
Taxation and social security	**7,595**	6,684
Other creditors	**9,855**	12,184
	17,450	19,002

13 Analysis of net assets between funds

2023	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	391	–	–	**391**
Net current assets	177,661	254,812	44,624	**477,097**
Net assets at the end of the year	**178,052**	**254,812**	**44,624**	**477,488**

2022	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	294,786	–	174,458	**469,244**
Net assets at the end of the year	**294,786**	**–**	**174,458**	**469,244**

14 Movements in funds

2023	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Open Society Foundation	7,534	–	(7,534)	–	**–**
The Baring Foundation	47,668	–	(19,830)	–	**27,838**
Aziz Foundation	13,857	17,192	(30,082)	–	**967**
Other UK Funds	3,200	–	(1,323)	–	**1,877**
Joseph Rowntree Reform Trust	8,771	26,310	(34,969)	(112)	**–**
Global Center on Cooperative Security	93,428	104,159	(195,377)	–	**2,210**
All Ways Network	–	20,792	(9,060)	–	**11,732**
Total restricted funds	174,458	168,453	(298,175)	(112)	**44,624**
Unrestricted funds:					
Designated funds:					
Oak Foundation	–	–	–	116,904	**116,904**
Open Society Foundation	–	–	–	80,471	**80,471**
John Ellerman Trust	–	–	–	28,579	**28,579**
Joseph Rowntree Charitable Trust	–	–	–	28,858	**28,858**
Total designated funds	–	–	–	254,812	**254,812**
General funds	294,786	513,411	(375,445)	(254,700)	**178,052**
Total unrestricted funds	294,786	513,411	(375,445)	112	**432,864**
Total funds	469,244	681,864	(673,620)	–	**477,488**

14 Movements in funds (continued)

2022	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
American Ireland Fund	92	–	–	(92)	**–**
Open Society Foundation	23,034	61,390	(76,890)	–	**7,534**
The Baring Foundation	–	50,000	(2,332)	–	**47,668**
Aziz Foundation	–	18,223	(4,366)	–	**13,857**
Other UK Funds	–	3,200	–	–	**3,200**
Joseph Rowntree Reform Trust	–	8,771	–	–	**8,771**
Global Center on Cooperative Security	–	113,550	(20,122)	–	**93,428**
Polden Puckham	359	–	–	(359)	**–**
Total restricted funds	23,485	255,134	(103,710)	(451)	**174,458**
Unrestricted funds:					
General funds	265,903	342,535	(314,103)	451	**294,786**
Total unrestricted funds	265,903	342,535	(314,103)	451	**294,786**
Total funds	289,388	597,669	(417,813)	–	**469,244**

Purpose of designated funds

Oak Foundation funding is held for core costs, organisational development and programmatic work

OSF funding is to develop rights violation programming, other than in Syria, and support small grants for civil society groups worldwide.

John Ellerman Trust funding is for core costs and programmatic work regarding the UK (including Northern Ireland)

Joseph Rowntree Charitable Trust funding will support core costs and programmatic work

Purpose of restricted funds

American Ireland Fund grant is used to cover work relating to Northern Ireland.

Open Society Foundation is used to cover costs other than Syria related work.

The Baring Foundation grant is used to cover costs of Prevent project.

Aziz Foundation grant is towards National Security and Human Rights fellowship.

Other UK Funds are for repatriation of women & children in camps North East Syria and consultation/guide for practitioners and NGO's.

Joseph Rowntree Reform Trust grant is for advocacy on the Northern Ireland Legacy Bill and its aftermath.

Global Center on Cooperative Security grant is for creation of elements of a project to evaluate the desirability and necessary components of a new mechanism for civil society organizations wishing to engage with UN bodies that address terrorism or counter-terrorism issues.

Polden Puckham grant is used to cover costs of repatriation work.

All Ways Network grant is towrads funding for two Interns, a Communication Officer post with supporting legal, research and admin costs.

15 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	**8,244**	179,856
Depreciation charges	**940**	940
Dividends, interest and rent from investments	**(8,863)**	(1,302)
Decrease/(Increase) in debtors	**(12,100)**	82,516
(Decrease)/Increase in creditors	**(1,552)**	(92,659)
Net cash provided by / (used in) operating activities	**(13,331)**	169,351

16 Analysis of cash and cash equivalents

	At 1 January 2023	Cash flows	Other changes	**At 31 December 2023**
	£	£	£	**£**
Cash at bank	479,920	(4,468)	-	**475,452**
Total cash and cash equivalents	479,920	(4,468)	-	**475,452**

17 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2023	2022	**2023**	2022
	£	£	**£**	£
Less than one year	**24,570**	-	**-**	-
One to five years	**10,238**	-	**-**	-
	34,808	-	**-**	-

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Merged accounts 2023 v3

Final Audit Report 2024-09-25

Created:	2024-09-23
By:	Aaron Scrupps (aaron.scrupps@upstreamly.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAhuzOWJxhYczIc4sQjLCP8tAWVdPt1JKn

"Merged accounts 2023 v3" History

Document created by Aaron Scrupps (aaron.scrupps@upstreamly.com)
2024-09-23 - 1:02:17 PM GMT

Document emailed to sstvincent@rightsandsecurity.org for signature
2024-09-23 - 1:02:22 PM GMT

Email viewed by sstvincent@rightsandsecurity.org
2024-09-24 - 12:51:28 PM GMT

Signer sstvincent@rightsandsecurity.org entered name at signing as Stephen R Edwards
2024-09-25 - 3:36:17 PM GMT

Document e-signed by Stephen R Edwards (sstvincent@rightsandsecurity.org)
Signature Date: 2024-09-25 - 3:36:19 PM GMT - Time Source: server

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2024-09-25 - 3:38:42 PM GMT

Document e-signed by Amir Absoud (amir.absoud@upstreamly.com)
Signature Date: 2024-09-25 - 3:38:57 PM GMT - Time Source: server

Agreement completed.
2024-09-25 - 3:38:57 PM GMT

Rights and Security International

England & Wales - Charity number 1048335

Accounts

RIGHTS AND SECURITY INTERNATIONAL

BOARD OF TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Company number: 02489161

Charity number: 1048335

RIGHTS & SECURITY INTERNATIONAL

Company Information

Committee Members (Trustees)	Stephen Edwards Dina Hashem Nadim Houry Joanne Mariner Scarlett MccGwire Kieran McEvoy Muriel Paasch Wilder Tayler Miqdaad Versi
Chair	Stephen Edwards
Treasurer	Stephen Edwards
Company Number	02489161
Charity Number	1048335
Registered Office	465C Hornsey Road London N19 4DR
Independent Examiner	Amir Absoud Upstreamly 7 Albert Buildings 49 Queen Victoria Street London EC4N 4SA
Bankers	CAF Bank Ltd PO Box 289 Kings Hill West Malling ME19 4TA

RIGHTS AND SECURITY INTERNATIONAL

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Committee, which is the Board of Directors of the Charity for Company law purposes and trustees for Charity law purposes (hereafter referred to as 'the Board'), submits its annual report and financial statements of Rights & Security International ('the charity' or 'RSI'). The Board of Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice – SORP FRS 102 taken together with the applicable Update Bulletin 1.

Structure, Governance and Management

The Charity is managed by the Board, which meets once per quarter, four times per year. The Charity is a private company limited by guarantee (company number 02489161) and is registered as a charity with the Charity Commission (registered number 1048335). The governance of the Charity is managed by a body referred to as the 'Committee.' The Committee is comprised of elected trustees, also known as 'committee members', as well as the Executive Director. The responsibilities of the Trustees of RSI are set out in the charity's governing documents, which are its memorandum of association and articles of association. Broadly speaking, the trustees of RSI have independent control over, and legal responsibility for, the Charity's management and administration.

The Trustees/Directors ensure that all of the Charity's actions are undertaken in pursuance of the purposes for which it was incorporated and act at all times in a manner which they consider would be most likely to promote the success of the charity. At all times, Trustees/Directors take adequate steps to ensure that any conflict of interest or loyalty do not fetter their decision-making and identify and declare any such conflict at the beginning of any Committee meeting or annual general meeting (as appropriate). There are no restrictions in the Articles stipulating either a maximum or minimum number of individuals who may be appointed as committee members at any given time. All the Trustees/Directors, except the Executive Director, must retire at every annual general meeting. However, retiring Trustees/Directors remain eligible for re-election, and may be re-elected if it is so agreed by two-thirds of all Trustees/Directors present and voting at the annual general meeting. There are no maximum terms for the Trustees/Directors. All decisions made by the Committee should be made either at a Committee meeting or at the annual general meeting. All matters for consideration at a Committee meeting are approved by a simple majority of the trustees present and voting, except for the appointment of trustees, which must be approved by two-thirds of all trustees present and voting. In the event votes are equal, the Chairperson has a second casting vote.

RSI's Trustees/Directors are responsible for the Charity's funds. The Trustees/Directors put in place a budget and keep accurate records of RSI's income and expenditure, including

through the preparation of monthly management accounts by a third-party accountant. The Executive Director of the Charity is a Director who has been appointed to an executive office within the charity and has entered into an employment contract with the Charity. The powers of the Executive Director are set out in their employment contract and otherwise agreed with the trustees. The Executive Director, along with the Treasurer and the Chairperson, are responsible for the review of monthly spending reports, which are then shared with the other Trustees. The Executive Director is responsible for all operational matters.

Constitution, policies and objectives

The objects for which the charity was originally established, as defined by the Memorandum of Association, are:

- The promotion by means of education and research of the proper observance and maintenance of human rights in Britain and Ireland and elsewhere in the world with particular reference to the conflict in Northern Ireland;
- The promotion and dissemination of knowledge, information and understanding of such human rights by writing, publishing and distributing articles, reports, books and other documents and assisting in the same, by arranging and providing lectures and seminars, and by all other means of providing and exchanging information;
- To procure the abolition of torture, extrajudicial executions, and arbitrary arrest, detention and exile.

Rights & Security International, which until 2020 was known as Rights Watch (UK), and prior to that British Irish Rights Watch, has over 30 years of experience working in the field of human rights as they relate to national security: initially in Northern Ireland, and, since 9/11, also in Great Britain and abroad. RSI has been at the forefront of exposing and creating accountability for practices such as torture, as well as indefinite detention and arbitrary deprivation of life. Initially, RSI's work was overwhelmingly focused on the conflict in Northern Ireland. In 2012 there was a change in leadership, and this catalysed a significant transformation in the organisation. The organisation undertook a strategic review in 2014, and in line with an already natural shift in its work, officially expanded its mandate to include all UK government activity in pursuit of national security, both domestically and abroad. In 2020, the organisation again strategically expanded its mandate to include the promotion of respect for human rights in the national security context around the world, with specific project plans developed by the Executive Director in consultation with the other Trustees/Directors. The current organisational strategic plan covers the period from 2022 through 2024.

RSI's work has received wide acclaim. The organisation has received the Parliamentary Assembly of the Council of Europe (PACE) Human Rights Prize for 'outstanding civil society action in the defence of human rights in Europe', the Irish World Damien Gaffney Award and the Beacon Prize for Human Rights. It was also nominated for the prestigious Columbia University Global Freedom of Expression Prize in the excellence for legal services category in 2018.

Mission and values

Rights & Security International works collaboratively to research and document human rights violations committed in the name of national security; create innovative, evidence-based new policy ideas and legal arguments; and use human rights law as a practical tool for change while disseminating knowledge to those who wish to do the same. We work directly with communities to establish the facts and, through education, make human rights an effective practical tool for change.

Our principled, expert work ensures that the safeguards of international human rights law remain in place for everyone, and helps stop governments from sliding into secrecy, impunity and oppression. Our national and international reach create a better understanding of human rights and help lead to more rights-respecting laws.

We challenge religious, racial, gender and other bias in national security policing, promote justice and transparency, and amplify the voices of affected communities.

We have three decades of experience in promoting human rights in the field of national security: initially in Northern Ireland and now worldwide.

Our values are:

1. In all we do, we seek to learn lessons from past experiences, especially in Northern Ireland, to better inform the way forward.
2. We act with integrity, protecting our independence and objectivity.
3. We strive for excellence in all aspects of our work.
4. Our work is considered and practical in approach.
5. We strive to be forward-looking, anticipating the changes and challenges that will affect human rights in the field of national security.
6. We work collaboratively internally and with our partners.

Programmes of work, goals and public benefit in 2022

In 2022, we had three programmes of work:

1. Promoting the observance of human rights in the United Kingdom, including in Northern Ireland.
2. Promoting the observance of human rights overseas by the UK government.
3. Increasing global knowledge of human rights related to national security, counterterrorism and emergencies.

We had three overarching operational goals with respect to these programmes of work:

1. Ensure that the national security laws and policies, especially those of the UK, respect human rights;
2. Ensure that counterterrorism cooperation between States, including at UN level, is rights-respecting; and
3. Ensure that those who have carried out human rights abuses are held to account.

We achieved these goals by:

1. Working to ensure that the means and methods that governments – especially the UK's – used to counter terrorism complied with international and human rights law;
2. Promoting independent and effective oversight, regulation and transparency of government activities in counter terrorism efforts; and
3. Promoting accountability and redress for any individuals who have suffered human rights abuses as a result of a government's conduct in the course of counter-terrorism operations or a relevant armed conflict.

We carried out our work by:

1. Conducting or supporting research to identify, document, evaluate and spread knowledge about the human rights compliance of governments' actions in the field of national security, with particular attention paid to the UK government;
2. Advocating for human-rights-compliant laws, policies and international instruments in the field of national security; and
3. Bringing or participating in litigation in UK and international courts as a way of obtaining new information or challenging unlawful practices in the field of national security.

The Board confirms that they have paid due regard to public benefit guidance published by the Charity Commission. The benefits of the Charity's activities are demonstrated by, for example:

- Raising public awareness about the human rights impact of governments' national security laws and policies – including, for example, through public events and the publication of research reports – and advocating for necessary reforms to better protect rights.
- Building human-rights-related knowledge among communities that are heavily impacted by national security laws and policies, as well as organisations that serve those communities.
- Obtaining greater transparency and accountability in relation to activities the UK government undertakes in pursuit of national security, for example by filing freedom of information requests on issues of public interest in this area and publishing the resulting documents.
- Submitting expert analyses to government, UN and other bodies seeking to evaluate human rights matters, such as all-party parliamentary groups, Parliament's Joint Committee on Human Rights and the UN Special Rapporteur on counter-terrorism and human rights.
- Promoting respect for the rights of victims of human rights abuses carried out by the UK government in pursuit of national security, including alleged torture, arbitrary detention and exile.

Highlights of 2022

Organisational strategy

Under its strategic plan for 2022 through 2024, RSI continues to prioritise three issue-specific work streams:

1. Accountability for UK counterterrorism abuses and respect for the rule of law, especially in Northern Ireland.
2. Protecting civic space and elevating civil society voices.
3. Migration, citizenship and belonging.

Our strategic approach is gradually incorporating greater amounts of consultation and direct work with communities in the UK that have historically faced bias, as well as civil society organisations outside the UK that work with historically marginalised groups.

Promoting the observance of human rights in the United Kingdom, including in Northern Ireland

Accountability for human rights abuses in Northern Ireland

Since 2021, RSI has recommitted extensively to promoting human rights and accountability for abuses in Northern Ireland. Political violence increased in the area during the year, illustrating the importance of respect for peace agreements and human rights commitments, and meaning that the region risks once again becoming a hot-spot for public violence as well as rights-violating responses such as arbitrary detention or failures to investigate killings effectively.

Throughout the year, we carried out research, policy analysis and advocacy regarding the proposed Northern Ireland Legacy Bill, which would halt both civil and criminal cases concerning killings, torture, sexual offences and other serious alleged crimes that occurred in the context of the 'Troubles' prior to the 1998 Belfast/Good Friday Agreement (B/GFA). We remained concerned that the creation of a total amnesty in this fashion would likely violate the UK's human rights obligations and commitments, including the obligation to effectively investigate killings, torture and certain other serious alleged rights violations. We therefore continued to work extensively with civil society groups in Northern Ireland to raise our concerns with members of Parliament and the public, including by submitting a formal analysis of the bill's human rights implications to the Joint Committee on Human Rights, which quoted us in its report and agreed that the Legacy Bill would likely violate international law. We publicised our analysis and the Committee's report on our website for educational purposes.

We also became the first group to tackle concerning provisions in the Legacy Bill about the retention of people's biometric data, resulting in a formal parliamentary question to the government, and submitted a shadow report on the regression of human rights protections in Northern Ireland as part of the UK's Universal Periodic Review process at the UN. The addition of a Northern Ireland-based human rights officer in mid-2022 aided our work.

Additionally, a Belfast-based consultant researched and drafted a forward-looking guide on current racial, sectarian and gender bias and other human rights issues in counter-terrorism and policing in Northern Ireland – and how these affect civic space, particularly for communities, such as those of colour, whose experiences are often overlooked both globally and nationally. We plan to publish this guide as a public education tool in mid-2023.

Human rights and the UK's 'Prevent' counter-extremism strategy

Our 2019 litigation regarding the shortcomings of the UK Government's appointment process for the reviewer of the 'Prevent' counter-extremism strategy compelled the government to re-initiate this process in 2020, using open recruitment to attract independent candidates. In December 2020, whilst awaiting the outcome of this process, we appointed an expert consultant to research the impact of Prevent on UK civil society.

Throughout 2021, this expert consultant conducted a review of previously published studies of Prevent and interviewed people in various regions of the UK who reported that Prevent had the effect of discouraging peaceful political activism, educational debate and artistic engagement. This 'chilling effect' was reported not only in Great Britain, but also in Northern Ireland, where the legal duty to refer people to Prevent for suspected non-violent extremism does not apply. RSI and the consultant prepared a detailed report on these research findings, including recommendations for change, and published it in March 2022 under the title *Prevent-ing Dissent: How the UK's counter-terrorism strategy is eroding democracy*.

During 2022, we also researched and published a report about data protection policies and practices under Prevent, and whether these respect both the European Convention on Human Rights (ECHR) and UK data privacy laws. The report, titled *Secret, Confused and Illegal*, collated the publicly available information about these policies and practices, and provided a detailed legal analysis, concluding that the UK's current approach to regulating the treatment of personal data under Prevent violates the human right to respect for private life under the ECHR.

Further, we successfully pursued a freedom of information request for data about the race/ethnicity of people impacted by Prevent, resulting in important new government disclosures of figures in November 2022 that we published in March 2023, accompanied by a statistical analysis. We also filed a freedom of information request seeking communications that might clarify the reasons for a lengthy and then-ongoing delay in the publication of the report of the Independent Review of Prevent.

UK government accountability for counter-terrorism abuses abroad

Following our publication of a background report on counter-terrorism laws and human rights in Indonesia in 2021, we began researching whether and how UK government policies and trainings are shaping counter-extremism approaches in the country; Indonesian civil society organisations soon raised concerns with us that UK-supported approaches could be leading to abuses such as arbitrary detention and torture. We continued this research throughout 2022 and expect to publish a report in 2023.

In April 2022, we published a similar background report for public education purposes on counter-terrorism laws and human rights in Kenya, a country to which the UK government may also be providing counter-terrorism support without adequate consideration of the impact on human rights. We anticipate researching this issue further in 2024.

With our UK partners, we analysed the Bill of Rights Bill, which would have replaced the UK's Human Rights Act with a 'British Bill of Rights'. We informed members of Parliament about our concerns that the bill would, *inter alia*, harm the legal rights of people harmed by UK military operations overseas (such as in Iraq and Afghanistan) and thereby erode respect for human rights. Together with a partner organisation, we made a submission to the Joint Committee on Human Rights about this issue.

We continued to advocate for the return of British and formerly British citizens who are currently confined in camps in Northeast Syria for third-country nationals found in former Islamic State territory, whom we believe (based on our research) are experiencing pain and suffering that rise to the level of torture due to poor conditions, among other factors. In July 2022, we launched our 'Repatriations Tracker', a public database setting out which countries have repatriated their nationals and former nationals from the camps, including breakdowns by gender and the number of returnees who were children. Journalists and other charities used and cited this database during the year.

Protecting civic space and elevating civil society voices

The Rise Coalition, a network of human rights groups that RSI coordinates and supports, made significant progress in promoting knowledge-sharing and collaboration among civil society during this time during 2022. Our International Human Rights Coalition Leader aided the Coalition, including by helping members adopt a decision-making and leadership structure. At the end of 2022, the group had nine members (other than RSI) in Brazil, Colombia, Indonesia, Kenya, the Netherlands and the Philippines.

The Coalition held innovative knowledge-sharing events, including a public webinar on indigenous people's rights and land rights, and how governments use 'security' activities to harm them, as well as a digital security training for women human rights defenders and their allies in Afghanistan. It also planned a public educational panel on rethinking security-centred approaches to climate-linked migration, which was then held in January 2023.

These events, for which RSI did most of the logistical work, have created new relationships between Global South human rights groups in disparate locations who are working on similar issues, and they also constitute first steps toward raising the profile of 'national security' harms that are not yet prominent in international discourse or human rights thinking.

During the year, RSI gave small grants to three civil society organisations in Kenya and Indonesia for local research projects on counter-terrorism and human rights.

We have continued promoting a greater role for civil society voices at the UN and among the Member States, including by connecting Rise Coalition members with opportunities to carry out joint advocacy at UN level.

We also researched and published a report advocating for the creation of a UN Ombudsperson on counter-terrorism and human rights issues, and identifying – in detail – best practices based on civil society experiences with ombudsperson mechanisms and national human rights institutions in several states. Our findings formed the basis of a submission we later made to the Joint Committee on Human Rights regarding the potential creation of a similar human rights ombudsperson role in the UK.

Migration, citizenship and belonging

In this workstream, we focused on understanding and improving the human rights compliance of the UK's expansive citizenship deprivation powers – including the government's claimed ability to exercise those powers even when the person concerned faces a real risk of torture or death overseas, or statelessness in practice. These risks can impact not only people directly deprived of their British citizenship, but also their children. On this point, we pursued litigation to compel the government to disclose statistics about the overall numbers, genders and parental status of people it had deprived of citizenship in 2019 and 2020, as well as the number of minor children affected. The Home Office published some of this information in early 2022 following lengthy delays, a development we believe was directly tied to developments in our litigation. At the end of 2022, we were continuing to seek the remainder of the statistics requested.

In late 2021 and early 2022, we advocated with UN Special Rapporteurs for them to write a letter to the UK government about the human rights risks of its exceedingly broad citizenship deprivation powers, resulting in a public letter from multiple Special Rapporteurs in February 2022. We also created a shadow report for the UK's Universal Periodic Review on this topic, together with a human rights organisation specializing in the issue of statelessness.

Following an internal restructuring of this project's staffing in mid-2022, we have been carrying out new outreach to UK grassroots groups and lawyers to understand the impact of worries about citizenship deprivation on communities, political expression and cultural life in Britain, and to identify emerging counter-terrorism-related issues around migration and 'belonging'.

We published and are maintaining a first-of-its-kind online 'Repatriations Tracker' that makes it easier for journalists, directly impacted families, legal experts and the public to see how many repatriations various countries have carried out from the camps in northeast Syria for people allegedly connected with the Islamic State. We break down these figures by gender and adult/child status, and the tool has been widely cited and used.

In September 2022, the Grand Chamber of the European Court of Human Rights relied on RSI's third-party intervention and research reports, *Europe's Guantanamo* and *Abandoned to Torture*, to an unusual extent in a major ruling regarding repatriation, *H.F. and others v France.*

Institutional strengthening

During the year, RSI increased its number of programme staff and added a Fundraising Officer, improving its financial sustainability.

We retained our previous seven Trustees whilst adding and filling two new Finance Chair and Fundraising Chair roles, increasing our financial oversight and helping us refine our fundraising strategy.

Whilst aiming to decrease our reliance on consultants, we utilised support from such outside experts for specialised research, legal analysis, strategic planning, digital security expertise and other matters when needed. We delivered on our programmes of work and continued to establish the knowledge and institutional structure needed to expand our international activities.

We updated our salary bands to address the cost of living crisis and adjusted our recruitment processes to increase our diversity, equity and inclusion.

Financial and business review

Income from grants, donations and investments increased from £471,777 in 2021 to £596,367, due largely to a large new project grant for UN-related work as well as a continuing but temporary increase in support from the Oak Foundation as we diversify our funding sources. We anticipate that our longstanding support from the Oak Foundation will draw to a close in 2024, in line with the foundation's funding model, and our addition of the Fundraising Officer staff role and Fundraising Chair trustee role are intended to help us secure new, sustainable funding. In 2022, we made significant progress toward doing so, adding multiple new funders and taking steps to establish an individual giving programme.

Our expenditure increased from £355,607 in 2021 to £417,813 in 2022, with £174,458 in restricted funds carried forward into 2023. The relatively large size of the unrestricted funds carried forward (£294,786) reflects our receipt of a large grant instalment relatively late in the year, as well as strategic decisions to ensure stability in 2023 during an era of inflation and global financial uncertainty. Where appropriate, the policy of the Board of Trustees is to invest the amount that it has available and grants received.

Risk management and reserves policy

The Board has considered the risks to which the Charity is exposed and has taken steps to mitigate those risks.

The Charity aims to hold the equivalent of three to six months of unrestricted funds not committed or invested in tangible fixed assets in reserves, currently approximately £99,000 to £198,000. The free reserves, the unrestricted funds carried forward less the restricted fixed assets and designated funds, at 31 December 2022 were £293,455. These unrestricted funds included unrestricted grants whose terms remained ongoing.

The excess reserves held as of 31 December 2022 are due to a large unrestricted grant instalment being received late in the year; the expenditure of this is planned for 2023.

Funding

The Charity gratefully acknowledges the financial support of the following, who made donations or commitments in 2022 or whose grants from 2021 extended into 2022:

- The Oak Foundation
- Joseph Rowntree Charitable Trust
- Open Society Foundations
- Baring Foundation
- Joseph Rowntree Reform Trust
- Global Center on Cooperative Security
- Aziz Foundation
- Matrix Causes
- Eleanor Rathbone Charitable Trust
- Friends of the Charity in the UK and across the globe

Public benefit statement

The Board of Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Statement of the Board of Trustees' responsibilities

The Board of Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the Board of Trustees is required to:

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

The Board of Trustees is responsible for keeping adequate accounting records which disclose with reasonable accuracy the financial position of the company to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Small company exemptions

The report of the Board of Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved by the Board of Trustees on 31 July 2023 and signed on its behalf by:



01-Sep-2023

Name Muriel Paasch

Trustee and Treasurer

Position

Independent examiner's report to the trustees of Rights and Security International ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Amir Absoud

01-Sep-2023

Amir Absoud, FCA
Member of the Institute of Chartered Accountants in England and Wales
Upstreamly Chartered Accountants
7 Albert Buildings
49 Queen Victoria Street
London EC4N 4SA

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	**2022 Total Funds £**	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
Income from:							
Donations and legacies	2	341,233	255,134	**596,367**	370,996	97,813	468,809
Investments – bank interest		1,302	–	**1,302**	29	–	29
Other		–	–	**–**	2,939	–	2,939
Total income		342,535	255,134	**597,669**	373,964	97,813	471,777
Expenditure on:							
Charitable activities	4	314,103	103,710	**417,813**	229,761	125,846	355,607
Total expenditure		314,103	103,710	**417,813**	229,761	125,846	355,607
Net income / (expenditure)		28,432	151,424	**179,856**	144,203	(28,033)	116,170
Transfers between funds		451	(451)	**–**	(2,056)	2,056	–
Net movement in funds		28,883	150,973	**179,856**	142,147	(25,977)	116,170
Reconciliation of funds:							
Total funds brought forward		265,903	23,485	**289,388**	123,756	49,462	173,218
Total funds carried forward		294,786	174,458	**469,244**	265,903	23,485	289,388

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

Rights and Security International

Balance sheet

Company no. 02489161

As at 31 December 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	10		1,331		2,271
			1,331		2,271
Current assets:					
Debtors	11	6,995		89,511	
Cash at bank and in hand		479,920		309,267	
		486,915		398,778	
Liabilities:					
Creditors: amounts falling due within one year	12	19,002		111,661	
Net current assets			467,913		287,117
Total net assets			469,244		289,388
The funds of the charity:	15				
Restricted income funds			174,458		23,485
Unrestricted income funds:					
General funds		294,786		265,903	
Total unrestricted funds			294,786		265,903
Total charity funds			469,244		289,388

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Trustees' Responsibilities:
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements, which have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), were approved by the Board on ....31 July 2023..... and signed on its behalf by:

Muriel Paasch (Sep 1, 2023 07:58 GMT+1)

01-Sep-2023

Name: Muriel Paasch
Trustee

Rights and Security International

Statement of cash flows

For the year ended 31 December 2022

	Note	2022		2021	
		£	£	£	£
Cash flows from operating activities	16				
Net cash provided by / (used in) operating activities			169,351		102,133
Cash flows from investing activities:					
Dividends, interest and rents from investments		1,302		29	
Purchase of property, plant and equipment		–		(2,819)	
Net cash provided by / (used in) investing activities			1,302		(2,790)
Change in cash and cash equivalents in the year			170,653		99,343
Cash and cash equivalents at the beginning of the year			309,267		209,924
Cash and cash equivalents at the end of the year	17		479,920		309,267

1 Accounting policies

a) Basis of preparation

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 (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In forming this opinion, they have considered the impact of the COVID-19 pandemic on both its income and expenditure for at least a period of twelve months from the date of approval of these financial statements.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) 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, certainty of receipt 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 performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support advice/ performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, including staff cost, which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of projects undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended, including staff cost, are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the staff cost and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	40%
Promoting the observance of human rights overseas by the UK government	30%
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	30%

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	33.33%
Fixtures and fittings	25%

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

The charity's contribution to employees' personal pension is charged to revenue on accrual basis.

p) Company information

Rights and Security International is a charitable company limited by guarantee registered in England with registration number 02489161. Its registered office address is465c Hornsey Road, Unit 2, London, England, N19 4DR.

2 Income from donations and legacies

	Unrestricted £	Restricted £	**2022 Total £**	2021 Total £
Grants, donations and legacies (note 3)				
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	116,917	102,054	**218,971**	187,031
Promoting the observance of human rights overseas by the UK government	87,688	76,540	**164,228**	140,274
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	87,688	76,540	**164,228**	140,274
	292,293	255,134	547,427	467,579
Small donations	1,726	-	**1,726**	1,230
Donated services	47,214	-	**47,214**	-
	341,233	255,134	**596,367**	468,809

Donated services are for pro bono legal services for specific legal actions

Income from donations and legacies (for previous year)

	Unrestricted £	Restricted £	**2021 Total £**
Grants, donations and legacies (note 3)			
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	147,906	39,125	**187,031**
Promoting the observance of human rights overseas by the UK government	110,930	29,344	**140,274**
Increasing global knowledge of human rights related to national security, counter-terrorism and	110,930	29,344	**140,274**
	369,766	97,813	**467,579**
Small donations	1,230	-	**1,230**
	370,996	97,813	**468,809**

Donated services are for pro bono legal services for specific legal actions

3 Grants

	Unrestricted £	Restricted £	**2022 Total £**	2021 Total £
Joseph Rowntree Charitable Trust	67,293	–	**67,293**	89,766
Oak Foundation	225,000	–	**225,000**	280,000
Joseph Rowntree Reform Trust	–	8,771	**8,771**	–
Open Society Foundation	–	61,390	**61,390**	92,903
The Baring Foundation	–	50,000	**50,000**	4,910
The Aziz Foundation	–	18,223	**18,223**	–
Other International	–	113,550	**113,550**	–
Other UK	–	3,200	**3,200**	–
Total income from grants	292,293	255,134	**547,427**	467,579

Grants (for pervious year)

	Unrestricted £	Restricted £	**2021 Total £**
Joseph Rowntree Charitable Trust	89,766	–	**89,766**
Oak Foundation	280,000	–	**280,000**
Open Society Foundation	–	92,903	**92,903**
The Baring Foundation	–	4,910	**4,910**
Total income from grants	369,766	97,813	**467,579**

4 Analysis of expenditure

	Staff costs (Note 6)	Direct activities	Audit fee & trustee meetings	Support costs– premises	Support costs – other	**Total**	Support costs allocation	**Total 2022**	Total 2021
Charitable activities									
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	108,727	36,919	–	–	–	**145,646**	21,480	**167,126**	142,242
Promoting the observance of human rights overseas by the UK government	81,545	27,689	–	–	–	**109,234**	16,110	**125,344**	106,682
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	81,545	27,689	–	–	–	**109,234**	16,110	**125,344**	106,682
Governance costs	–	–	1,343	–	–	**1,343**	(1,343)	**–**	–
Support costs	–	–	–	25,278	27,078	**52,356**	(52,356)	**–**	–
Total expenditure 2022	**271,817**	**92,297**	**1,343**	**25,278**	**27,078**	**417,813**	**–**	**417,813**	**–**
Total expenditure 2021	214,313	95,713	9,600	23,412	12,569	355,607	–	–	355,607

Of the total expenditure, £314,103 was unrestricted (2021: £229,761) and £103,710 was restricted (2021: £125,846).

Analysis of expenditure (for previous year)

	Staff costs (Note 6)	Direct activities	Audit fee & trustee meetings	Support costs– premises	Support costs – other	**Total**	Support costs allocation	Total 2021
Charitable activities								
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	85,725	38,285	–	–	–	**124,010**	18,233	**142,243**
Promoting the observance of human rights overseas by the UK government	64,294	28,714	–	–	–	**93,008**	13,674	**106,682**
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	64,294	28,714	–	–	–	**93,008**	13,674	**106,682**
Governance costs	–	–	9,600	–	–	**9,600**	(9,600)	**–**
Support costs	–	–	–	23,412	12,569	**35,981**	(35,981)	**–**
Total expenditure 2021	**214,313**	**95,713**	**9,600**	**23,412**	**12,569**	**355,607**	**–**	**355,607**

5 Net incoming resources for the year

This is stated after charging:

	2022	2021
	£	£
Depreciation	940	548
Operating lease rentals:		
Property	24,351	23,412
Independent Examiners remuneration	1,080	-
Auditor's remuneration	-	4,800
Previous year	240	4,800
Trustee meeting expenses	23	-

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs is £23 (2021: £nil) relating to attendance at meetings of the trustees.

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	241,961	190,171
Social security costs	20,298	15,055
Employer's contribution to defined contribution pension schemes	5,207	3,596
Staff Training	2,034	466
Consultants	(600)	2,600
Recruitment	2,917	2,425
	271,817	214,313

One employee earned more than £60,000 during the year (2021: one).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022	2021
	No.	No.
Charitable activities	8	6
	8	6

8 Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Furniture, fittings & Equipment £	**Total £**
Cost or valuation		
At 1 January 2022	22,744	**22,744**
Additions in year	–	**–**
Disposals in year	(19,925)	**(19,925)**
At 31 December 2022	2,819	**2,819**
Depreciation		
At 1 January 2022	20,473	**20,473**
Charge for the year	940	**940**
Eliminated on disposal	(19,925)	**(19,925)**
At 31 December 2022	1,488	**1,488**
Net book value		
At 31 December 2022	1,331	**1,331**
At 1 January 2022	2,271	2,271

All of the above assets are used for charitable purposes.

11 Debtors

	2022 £	2021 £
Other debtors	**6,995**	9,511
Accrued income	**–**	80,000
	6,995	89,511

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	134	844
Taxation and social security	6,684	6,251
Other creditors	12,184	43,176
Deferred income	–	61,390
	19,002	111,661

13 Deferred income

Deferred income comprises grants received in advance for the coming year

	2022	2021
	£	£
Balance at the beginning of the year	61,390	–
Amount released to income in the year	(61,390)	–
Amount deferred in the year	–	61,390
Balance at the end of the year	–	61,390

14 Analysis of net assets between funds

2022	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	1,331	–	–	1,331
Net current assets	293,455	–	174,458	467,913
Net assets at the end of the year	294,786	–	174,458	469,244

2021	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	265,903	–	23,485	289,388
Net assets at the end of the year	265,903	–	23,485	289,388

15 Movements in funds

2022	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
American Ireland Fund	92	–	–	(92)	–
Open Society Foundation	23,034	61,390	(76,890)	–	**7,534**
The Baring Foundation	–	50,000	(2,332)	–	**47,668**
Aziz Foundation	–	18,223	(4,366)	–	**13,857**
Other UK Funds	–	3,200	–	–	**3,200**
Joseph Rowntree Reform Trust	–	8,771	–	–	**8,771**
Global Center on Cooperative Security	–	113,550	(20,122)	–	**93,428**
Polden Puckham	359	–	–	(359)	–
Total restricted funds	23,485	255,134	(103,710)	(451)	**174,458**
Unrestricted funds:					
General funds	265,903	342,535	(314,103)	451	**294,786**
Total unrestricted funds	265,903	342,535	(314,103)	451	**294,786**
Total funds	289,388	597,669	(417,813)	–	**469,244**

2021	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
American Ireland Fund	3,857	–	(3,765)	–	**92**
Open Society Foundation	–	92,903	(69,869)	–	**23,034**
The Baring Foundation	27,105	4,910	(34,071)	2,056	–
Polden Puckham	18,500	–	(18,141)	–	**359**
Total restricted funds	49,462	97,813	(125,846)	2,056	**23,485**
Unrestricted funds:					
General funds	123,756	373,964	(229,761)	(2,056)	**265,903**
Total unrestricted funds	123,756	373,964	(229,761)	(2,056)	**265,903**
Total funds	173,218	471,777	(355,607)	–	**289,388**

American Ireland Fund grant is used to cover work relating to Northern Ireland.
Open Society Foundation is used to cover costs other than Syria related work.
The Baring Foundation grant is used to cover costs of Prevent project.

Aziz Foundation grant is towards National Security and Human Rights fellowship.

Other UK Funds are for repatriation of women & children in camps North East Syria and consultation/guide for practitioners and NGO's.

Joseph Rowntree Reform Trust grant is for advocacy on the Northern Ireland Legacy Bill and its aftermath.

Global Center on Cooperative Security grant is for creation of elements of a project to evaluate the desirability and necessary components of a new mechanism for civil society organizations wishing to engage with UN bodies that address terrorism or counter-terrorism issues.

Polden Puckham grant is used to cover costs of repatriation work.

16 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022	2021
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	**179,856**	116,170
Depreciation charges	**940**	548
Dividends, interest and rent from investments	**(1,302)**	(29)
Decrease/(Increase) in debtors	**82,516**	(80,388)
(Decrease)/Increase in creditors	**(92,659)**	65,832
Net cash provided by / (used in) operating activities	**169,351**	102,133

17 Analysis of cash and cash equivalents

	At 1 January 2022	Cash flows	Other changes	At 31 December 2022
	£	£	£	£
Cash at bank	309,267	170,653	-	**479,920**
Total cash and cash equivalents	309,267	170,653	-	**479,920**

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2022	2021	2022	2021
	£	£	£	£
Less than one year	**21,450**	-	**-**	-
	21,450	-	**-**	-

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Rights and Security International

England & Wales - Charity number 1048335

Accounts

RIGHTS AND SECURITY INTERNATIONAL

BOARD OF TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Company number: 02489161

Charity number: 1048335

RIGHTS AND SECURITY INTERNATIONAL

Company Information

Committee Members (Trustees)	Stephen Edwards Miqdaad Versi Joanne Mariner Wilder Tayler Kieran McEvoy Nadim Houry Scarlett MccGwire Dina Hashem
Chair	Stephen Edwards
Treasurer	Stephen Edwards
Company Number	02489161
Charity Number	1048335
Registered Office	4/4a Bloomsbury Square London WC1A 2RP United Kingdom
Independent Auditor	Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD United Kingdom
Bankers	CAF Bank Ltd PO Box 289 Kings Hill West Malling ME19 4TA United Kingdom

RIGHTS AND SECURITY INTERNATIONAL

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Committee, which is the Board of Directors of the Charity for Company law purposes and trustees for Charity law purposes (hereafter referred to as 'the Board'), submits its annual report and financial statements of Rights AND Security International ('the charity' or 'RSI'). The Board of Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice – SORP FRS 102 taken together with the applicable Update Bulletin 1.

Structure, Governance and Management

The Charity is managed by the Board, which meets once per quarter, four times per year. The Charity is a private company limited by guarantee (company number 02489161) and is registered as a charity with the Charity Commission (registered number 1048335). The governance of the Charity is managed by a body referred to as the 'Committee.' The Committee is comprised of elected trustees, also known as 'committee members', as well as the Executive Director. The responsibilities of the Trustees of Rights and Security International are set out in RSI's governing documents, which are its memorandum of association and articles of association. Broadly speaking, the trustees of Rights and Security International have independent control over, and legal responsibility for, the Charity's management and administration.

The Trustees/Directors ensure that all of the Charity's actions are undertaken in pursuance of the purposes for which it was incorporated and act at all times in a manner which they consider would be most likely to promote the success of the charity. At all times, Trustees/Directors take adequate steps to ensure that any conflict of interest or loyalty do not fetter their decision-making and identify and declare any such conflict at the beginning of any Committee meeting or annual general meeting (as appropriate). There are no restrictions in the Articles stipulating either a maximum or minimum number of individuals who may be appointed as committee members at any given time. All the Trustees/Directors, except the Executive Director, must retire at every annual general meeting. However, retiring Trustees/Directors remain eligible for re-election, and may be re-elected if it is so agreed by two-thirds of all Trustees/Directors present and voting at the annual general meeting. There are no maximum terms for the Trustees/Directors. All decisions made by the Committee should be made either at a Committee meeting or at the annual general meeting. All matters for consideration at a Committee meeting are approved by a simple majority of the trustees present and voting, except for the appointment of trustees, which must be approved by two-thirds of all trustees present and voting. In the event votes are equal, the Chairperson has a second casting vote.

Rights and Security International's Trustees/Directors are responsible for the Charity's funds. The Trustees/Directors put in place a budget and keep accurate records of Rights and Security International's income and expenditure. The Executive Director of the Charity is a Director who has been appointed to an executive office within the charity and has entered into an employment contract with the Charity. The powers of the Executive Director are set out in their employment contract and otherwise agreed with the trustees. The Executive Director, along with the Treasurer and the Chairperson, are responsible for the review of monthly spending reports, which are then shared with the other Trustees. The Executive Director is responsible for all operational matters.

Constitution, policies and objectives

The objects for which the charity was originally established, as defined by the Memorandum of Association, are:

- The promotion by means of education and research of the proper observance and maintenance of human rights in Britain and Ireland and elsewhere in the world with particular reference to the conflict in Northern Ireland;
- The promotion and dissemination of knowledge, information and understanding of such human rights by writing, publishing and distributing articles, reports, books and other documents and assisting in the same, by arranging and providing lectures and seminars, and by all other means of providing and exchanging information;
- To procure the abolition of torture, extrajudicial executions, and arbitrary arrest, detention and exile.

Rights and Security International, which until 2020 was known as Rights Watch (UK), and prior to that British Irish Rights Watch, has over twenty-five years' experience working in the field of human rights as they relate to national security: initially in Northern Ireland, and, since 9/11, also in Great Britain and abroad. RSI has been at the forefront of exposing and creating accountability for practices such as torture, as well as indefinite detention and arbitrary deprivation of life. Initially, RSI's work was overwhelmingly focused on the conflict in Northern Ireland. In 2012 there was a change in leadership, and this catalysed a significant transformation in the organisation. The organisation undertook a strategic review in 2014, and in line with an already natural shift in the organisation's work, the organisation officially expanded its mandate to include all UK Government activity in pursuit of national security, both domestically and abroad. In 2020, the organisation again strategically expanded its mandate to include the promotion of respect for human rights in the national security context around the world, with specific project plans developed by the Executive Director in consultation with the other Trustees/Directors.

The work of Rights and Security International has received wide acclaim. The organisation has received the Parliamentary Assembly of the Council of Europe (PACE) Human Rights Prize for 'outstanding civil society action in the defence of human rights in Europe', the Irish World Damien Gaffney Award and the Beacon Prize for Human Rights. It was also nominated for the prestigious Columbia University Global Freedom of Expression Prize in the excellence for legal services category in 2018.

Mission and values

Rights and Security International works to promote just and accountable security. We do this by ensuring that the measures governments take in pursuit of national security comply with human rights and other international laws. We have nearly three decades of experience in promoting human rights in the field of national security: initially in Northern Ireland and now worldwide.

Our values are:

1. In all we do, we seek to learn lessons from past experiences, especially in Northern Ireland, to better inform the way forward.
2. We act with integrity, protecting our independence and objectivity.
3. We strive for excellence in all aspects of our work.
4. Our work is considered and practical in approach.
5. We strive to be forward-looking, anticipating the changes and challenges that will affect human rights in the field of national security.
6. We work collaboratively internally and with our partners.

Programmes of work, goals and public benefit in 2021

In 2021, we had three programmes of work:

1. Promoting the observance of human rights in the United Kingdom, including in Northern Ireland
2. Promoting the observance of human rights overseas by the UK government
3. Increasing global knowledge of human rights related to national security, counterterrorism and emergencies

We had three overarching operational goals with respect to these programmes of work:

1. Ensure that the national security laws and policies, especially those of the UK, respect human rights;
2. Ensure that counterterrorism cooperation between States, including at UN level, is rights-respecting; and
3. Ensure that those who have carried out human rights abuses are held to account.

We achieved these goals by:

1. Working to ensure that the means and methods governments – especially the UK's – used to counter terrorism complied with international and human rights law;
2. Promoting independent and effective oversight, regulation and transparency of government activities in counter terrorism efforts; and
3. Promoting accountability and redress for any individuals who have suffered human rights abuses as a result of a government's conduct in the course of counter terrorism operations or a relevant armed conflict.

We carried out our work by:

1. Conducting research to identify, document and evaluate the human rights compliance of the governments' actions in the field of national security, with particular attention paid to the UK Government;
2. Advocating for human-rights-compliant laws, policies and international instruments in the field of national security; and
3. Bringing or participating in litigation in UK and international courts as a way of challenging unlawful practices in the field of national security, including by intervening in cases in which we could offer our research and analysis to assist the court in upholding human rights standards in the field of national security.

The Board confirms that they have paid due regard to public benefit guidance published by the Charity Commission. The benefits of the Charity's activities are demonstrated by, for example:

- Raising awareness about the human rights impact of governments' national security laws and policies, and advocating for necessary reforms to better protect rights.
- Raising awareness about human rights and building capacity within marginalised communities that are disproportionately impacted by national security laws and policies, as well as organisations that serve those communities.
- Obtaining greater transparency and accountability in relation to activities the UK Government undertakes in pursuit of national security.
- Promoting respect for the human rights of victims of human rights abuses carried out by the UK Government in pursuit of national security.

Highlights of 2021

Organisational strategy

In autumn 2021, RSI adopted a new three-year strategic vision and work plan.

This three-year plan set out a new articulation of our methodology: our organisation begins at the grassroots level, consulting with directly affected people and building partnerships and coalitions. We then share knowledge and create opportunities for impacted people to use human rights law as a practical tool and amplify their voices. We also conduct original research, develop rights- and evidence-based proposals for change, and ultimately carry out litigation and collaborative advocacy to achieve our goals.

The plan also sets out a new articulation of our theory of change, recognising that human rights violations committed under 'security' laws are often especially difficult to address due to the secrecy involved and the longstanding biases that can underpin them. Our theory of change is that by working collaboratively to document harms; exposing their roots in racism, religious prejudice, sexism or other bias; spreading knowledge of human rights laws and tools; and emphasising rights- and evidence-based alternatives to bad practices, we and our

partners can persuade legislators, courts, international institutions and the public to support accountability—and demand an end to abuses.

The plan establishes that from 2021 to 2024, RSI will prioritise three issue-specific work streams:

1. Accountability for UK counterterrorism abuses and respect for the rule of law, especially in Northern Ireland
2. Protecting civic space and elevating civil society voices
3. Migration, citizenship and belonging

The plan then describes specific projects we anticipate carrying out in each of these three work streams, and the intended outcome of these projects. It also notes that we will integrate work on the technology-related aspects of human rights where possible, potentially as an additional priority work stream.

Promoting the observance of human rights in the United Kingdom, including in Northern Ireland

Human rights and the UK's 'Prevent' counter-extremism strategy

Our 2019 litigation regarding the shortcomings of the UK Government's appointment process for the reviewer of the 'Prevent' counter-extremism strategy compelled the government to re-initiate this process in 2020, using open recruitment to attract independent candidates. In December 2020, whilst awaiting the outcome of this new and improved process, we appointed an expert consultant to research the impact of Prevent on UK civil society and liaise with both national and community-based organisations to advocate for greater respect for rights.

Throughout 2021, this expert consultant conducted a review of previously published studies of Prevent and interviewed people throughout the UK who reported a 'chilling effect' of Prevent on peaceful political activism, education and artistic engagement. This 'chilling effect' was reported not only in Great Britain, but also in Northern Ireland, where the legal duty to refer people to Prevent for suspected non-violent extremism does not apply. RSI and the consultant prepared a detailed report on these research findings, along with recommendations for change, and the report was published in March 2022 under the title *Prevent-ing Dissent: How the UK's counter-terrorism strategy is eroding democracy*.

On RSI's behalf, the consultant also engaged heavily with community activists, British Muslim advocacy groups and other UK civil society actors in an effort to respond collectively to the appointment of a controversial figure as independent reviewer of Prevent.

As the UK Parliament adopted the Counter Terrorism and Sentencing Act 2021, RSI raised concerns regarding what is now section 45, which removed the deadline for the conclusion of the independent review of Prevent without establishing a new deadline. We advocated for an amendment that would have required the conclusion of the independent review within 12 to 18 months of the reviewer's appointment, as we regard deadlines as important tools for

efficiency, transparency and responsiveness to communities' concerns. As this amendment was not adopted, we considered other strategies for improving the independent review process in future.

In early 2021, RSI filed a freedom of information request with the Home Office seeking statistics about the race and ethnicity of individuals referred to Prevent, due to concerns about potential bias in the functioning of the referral scheme. At the end of 2021, our appeal against the refusal of this request was pending before the Information Commissioner's Office.

Accountability for human rights abuses in Northern Ireland

In July 2021, the UK Government published a white paper setting out its plans to introduce legislation to address the legacy of the past in Northern Ireland. After reviewing this white paper, RSI became concerned that the planned 'Legacy Bill' would end all liability – civil or criminal – for crimes allegedly committed in the context of the 'Troubles' prior to the 1998 Belfast/Good Friday Agreement. We concluded that the creation of a total amnesty in this fashion would likely violate the UK's human rights obligations and commitments, including the obligation to effectively investigate killings, torture and certain other serious alleged rights violations.

We therefore worked extensively with civil society groups in Northern Ireland to analyse the legislative proposal and explain the human rights violations that could arise if the legislation were adopted. In July and August 2021, we published detailed explanations of the international human rights standards that any 'Legacy Bill' should meet, including regarding the human right to effective investigations of conflict-related deaths. In September 2021, we published a briefing explaining how the UK Government's proposals differed from the truth and reconciliation mechanism used in South Africa. In December 2021, we published fresh research indicating that there has not historically been a problem of 'vexatious' (i.e. trivial or false) claims about alleged conflict-related abuses in Northern Ireland.

In early 2021, while the COVID-19 pandemic prevented our England-based staff from traveling, we hired a Belfast-based consultant to help RSI better understand political developments and the civil society landscape in Northern Ireland, and this consultant began researching a report (to be published in 2022) about how civil society organisations based outside Northern Ireland can effectively engage in the region. In late 2021, again because the COVID-19 pandemic prevented our staff from traveling, we hired a second Belfast-based consultant to help our England-based staff form relationships with local civil society groups and understand current issues concerning policing in Northern Ireland.

Promoting the observance of human rights overseas by the UK government

Women's rights, children's rights and UK counter-terrorism

Following extensive research, RSI published a landmark report in October 2021: *Abandoned to Torture: Dehumanising rights violations against children and women in northeast Syria*. Using human rights law, the report analysed the life-threatening and otherwise rights-

violating conditions British and other children and women face in camps in northeast Syria for third-country nationals found in former Islamic State territory, concluding that pain and suffering in the camps are so severe that they rise to the level of torture. The report included analyses of women's rights and children's rights under international law.

Our report and previous reports have had a strong impact, influencing court cases, media coverage, and other developments. After our persistent calls on the UK to repatriate British children and women (including those previously stripped of their British citizenship), the Government repatriated three British children. We continued to urge the UK and all other governments that are safe destinations to repatriate their nationals and former nationals from the camps in northeast Syria.

In July 2021, based on our research and legal analyses, RSI submitted a third-party intervention in the joined European Court of Human Rights Grand Chamber cases *H.F. and M.F. v. France* and *J.D. and A.D. v. France*, which concern whether States are obligated to repatriate children and/or their parents or primary carers from the camps in northeast Syria.

In November 2021, we submitted expert evidence to the UK Parliament's All-Party Parliamentary Group (APPG) inquiry into trafficked Britons in Syria, raising concerns that the life-threatening conditions in the camps and resulting vulnerability of British and other nationals held there increased the risk of trafficking or re-trafficking for children and women. This submission was repeatedly quoted and cited in the APPG report published in 2022.

Throughout 2021, RSI compiled information about the number of repatriations of people from the northeast Syria camps by a range of States, including the UK. We expect to publish these statistics in a public database in 2022.

We also litigated a freedom of information request about the number and genders of people in the camps whom the UK Home Secretary has deprived of their British nationality.

Overseas application of the Human Rights Act

We submitted a briefing to the UK Parliament's Joint Committee on Human Rights (JCHR) outlining the need for legal accountability for UK actions overseas, and submitted similar evidence to the UK's Independent Human Rights Act Review, a panel that tracks the impact of the Human Rights Act (1998) in incorporating the European Convention on Human Rights into UK law. We asserted that the UK government should uphold its human rights obligations, regardless of whether it is acting domestically or internationally.

The JCHR went on to quote and support our explanation of the dangers of limiting how the Human Rights Act (1998) protects people from rights-harming UK actions overseas.

Advocating for civil liability in the Overseas Operations Bill

Following the introduction of the Overseas Operations Bill, we identified a problem with human rights compliance that had largely escaped attention: the imposition of a strict time

limit on any *civil* claims brought by people alleging rights harms, such as torture or unlawful killings, committed during UK military operations abroad. (The Bill's provisions on criminal liability had been the subject of much greater advocacy.) We created and published briefings for the JCHR as well as both Houses of Parliament, and drafted amendments that were tabled on multiple occasions in both Houses. We also briefed the House of Lords Committee on the potential impact of the Overseas Operations Bill on the Belfast/Good Friday Agreement, which requires compliance with the UK's human rights treaty obligations.

Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies

Developing the Rise Coalition

After consultations with other civil society organisations in 2019-2020, we identified a need for a coordinated effort among civil society groups in both the Global North and the Global South to push back against harmful counter-terrorism laws and concepts at both the international and national levels. We therefore created the Rise Coalition, a network of non-governmental organisations around the world that share knowledge on human rights and national security issues, and collaborate on advocacy for greater human rights protections.

As we established the Rise Coalition, we created a 12-month work plan and welcomed eight new member organisations from Indonesia, Kenya, Brazil, Colombia and the Netherlands. These member organisations are all dedicated to defending human rights and ensuring justice for violations. RSI organised several multilingual educational events for Rise Coalition partners and other civil society groups, including webinars on digital security for NGOs and journalists, and roundtable on digital rights in Latin America featuring a keynote by a Brazilian Supreme Court justice. Thanks to the support of one of our funders, we also awarded three small grants (£5,000 each) to Rise Coalition members in Kenya and Indonesia for fresh research on how counter-extremism programmes impact human rights.

We expanded on our international advocacy by researching the human rights situations in several priority countries, particularly Indonesia and Kenya. In October 2021, we published a detailed country background report explaining the national security and human rights situation in Indonesia, including issues of racial justice relating to the country's West Papuan communities as well as concerns regarding policies on citizenship stripping.

International legal work to promote rights in the counterterrorism context

We continued our longstanding engagement in international legal work to promote rights, based on our unique expertise.

As noted above, we intervened in the joined European Court of Human Rights Grand Chamber cases *H.F. and M.F. v. France* and *J.D. and A.D. v. France*, which concern whether States have a human rights obligation to bring their citizens (and former citizens) back from the camps in northeast Syria.

Advocacy with UN agencies

Our Executive Director addressed the Counter-Terrorism Committee of the UN Security Council during an event related to the twentieth anniversary of the 9/11 attacks; RSI was one of only two civil society organisations invited to address the committee.

We also facilitated first-of-their-kind dialogues between the UN's Counter-Terrorism Executive Directorate (CTED) and a range of civil society organisations from around the world. As a result, CTED committed to holding further dialogues. We believe these developments contributed to a demonstrable increase in UN counter-terrorism bodies' interest in engaging with civil society groups, including human rights groups.

Internationalisation and institutional strengthening

We continued our institutional preparations for even more extensive international work, including by hiring an International Human Rights Coalition Leader to develop the Rise Coalition. RSI's new Executive Director (hired in December 2020) continued the process of identifying the organisation's short- and long-term goals, ultimately developing a three-year strategy that began in 2021. We also adopted a new organisational structure to reflect our three issue priorities and strengthen the day-to-day management of our work, and added a Legal and Advocacy Director.

We retained a dedicated team of seven Trustees that includes experts in international human rights, advocacy and finance.

Throughout 2021, RSI remained an organisation of approximately five to six core staff. We utilised support from expert consultants for specialised research, legal analysis, strategic planning, digital security expertise and other matters when needed. We delivered on our programmes of work and continued to establish the knowledge and institutional structure needed to expand our international activities.

In early 2021, we adopted a comprehensive new set of employment policies and recommitted to maintaining work-life balance as well as a respectful, healthy work culture. We also adopted salary bands and adjusted our recruitment processes to increase our diversity, equity and inclusion.

Financial and business review

Income from grants, donations and investments increased from £396,519 in 2020 to £471,777, due largely to a major, temporary increase in support from the Oak Foundation to enable our internationalisation. Our expenditure increased from £321,579 in 2020 to £355,607 in 2021, with £23,485 in restricted funds brought forward into 2022. The relatively large size of the unrestricted funds carried forward (£265,903) reflects our receipt of large grant instalments relatively late in the year, as well as a strategic decision to ensure stability in 2022 whilst our applications for renewals of several major multi-year grants remained

pending. Where appropriate, the policy of the Board of Trustees is to invest the amount that it has available and grants received.

Risk management and reserves policy

The Board has considered the risks to which the Charity is exposed and has taken steps to mitigate those risks.

The Charity aims to hold the equivalent of three to six months of unrestricted funds not committed or invested in tangible fixed assets in reserves, currently approximately £90,000 to £180,000. The free reserves, the unrestricted funds carried forward less the restricted fixed assets and designated funds, at 31 December 2021 were £265,903. These unrestricted funds included unrestricted grants whose terms remained ongoing.

Funding

The Charity gratefully acknowledges the financial support of the following, who made donations or commitments in 2021 or whose grants from 2020 extended into 2021:

- The Oak Foundation
- Joseph Rowntree Charitable Trust
- Open Society Foundations
- Baring Foundation
- Polden Puckham Charitable Foundation
- Ireland Funds America
- Aziz Foundation
- Friends of the Charity in the UK and across the globe

Public benefit statement

The Board of Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Statement of the Board of Trustees' responsibilities

The Board of Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the Board of Trustees is required to:

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

Statement of the Board of Trustees' responsibilities

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- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Board of Trustees is responsible for keeping adequate accounting records which disclose with reasonable accuracy the financial position of the company to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Small company exemptions

The report of the Board of Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved by the Board of Trustees on 27/9/2022 and signed on its behalf by:

SRE STEPHEN RICHARD EDWARDS

Name

CHAIR OF THE BOARD OF TRUSTEES

Position

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF RIGHTS AND SECURITY INTERNATIONAL FOR THE YEAR ENDED 31 DECEMBER 2021

Opinion

We have audited the financial statements of Rights and Security International for the year ended 31 December 2021 which comprise Statement of Financial Activities (including the income and expenditure account), Balance sheet 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 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; 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 Auditor's 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 charity'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 Trustees' Annual Report other than the financial statements and our auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 Trustees' Annual Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Annual Report 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 Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Statement of the Board of Trustees' responsibilities set out on pages 13 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.

Auditor's 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 an auditor's report 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.

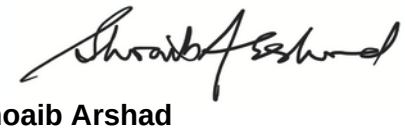
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2019), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Companies Act 2006.
- We understood how the charitable company is complying with those frameworks via communication with those charged with governance, together with the review of the charity's documented policies and procedures.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.

- Our approach was to check that the income from grants and were properly identified and accurately disclosed, that expenditure complied with the control procedures and was appropriately charged. We confirmed the movements and income from investments, including unrealised gains/losses. We also reviewed journal adjustments and unusual transactions and considered the identification and disclosure of related party transactions.

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 auditor's report.

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 auditor's 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.



Shoaib Arshad
Senior Statutory Auditor
For and on behalf of

Knox Cropper LLP
65 Leadenhall Street
London EC3A 2AD

Date: 28 September 2022

Company No. 02489161
Charity No. 1048335

Rights and Security International

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 **Total** Funds **£**	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Income from:							
Donations and legacies	2	370,996	97,813	**468,809**	245,355	151,071	396,426
Investments – bank interest		29	–	**29**	93	–	93
Other		2,939	–	**2,939**	–	–	–
Total income		373,964	97,813	**471,777**	245,448	151,071	396,519
Expenditure on:							
Charitable activities	4	229,761	125,846	**355,607**	219,970	101,609	321,579
Total expenditure		229,761	125,846	**355,607**	219,970	101,609	321,579
Net income / (expenditure)		144,203	(28,033)	**116,170**	25,478	49,462	74,940
Transfers between funds		(2,056)	2,056	**–**	–	–	–
Net movement in funds		142,147	(25,977)	**116,170**	25,478	49,462	74,940
Reconciliation of funds:							
Total funds brought forward		123,756	49,462	**173,218**	98,278	–	98,278
Total funds carried forward		265,903	23,485	**289,388**	123,756	49,462	173,218

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

Rights and Security International

Balance sheet

Company no. 02489161

As at 31 December 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	10		2,271		-
			2,271		-
Current assets:					
Debtors	11	89,511		9,123	
Cash at bank and in hand		309,267		209,924	
		398,778		219,047	
Liabilities:					
Creditors: amounts falling due within one year	12	111,661		45,829	
Net current assets			287,117		173,218
Total net assets			289,388		173,218
The funds of the charity:	15				
Restricted income funds			23,485		49,462
Unrestricted income funds:					
General funds		265,903		123,756	
Total unrestricted funds			265,903		123,756
Total charity funds			289,388		173,218

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Trustees' Responsibilities:
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements, which have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), were approved by the Board on ...27/9/2022..... and signed on its behalf by:

Name: STEPHEN RICHARD EDWARDS
Trustee CHAIR OF THE BOARD OF TRUSTEES

1 Accounting policies

a) Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In forming this opinion, they have considered the impact of the COVID-19 pandemic on both its income and expenditure for at least a period of twelve months from the date of approval of these financial statements.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) 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, certainty of receipt 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 performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support advice/ performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, including staff cost, which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of projects undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended, including satff cost, are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the staff cost and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

● Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	40%
● Promoting the observance of human rights overseas by the UK government	30%
● Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	30%

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Office equipment	33.33%
● Fixtures and fittings	25%

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

The charity's contribution to employees' personal pension is charged to revenue on accrual basis.

2 Income from donations and legacies

	Unrestricted £	Restricted £	**2021 Total £**	2020 Total £
Grants, donations and legacies (note 3)				
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	147,906	39,125	**187,031**	157,648
Promoting the observance of human rights overseas by the UK government	110,930	29,344	**140,274**	118,235
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	110,930	29,344	**140,274**	118,235
	369,766	97,813	467,579	394,118
Small donations	1,230	-	**1,230**	1,308
Donated services	-	-	**-**	1,000
	370,996	97,813	**468,809**	396,426

Donated services are for pro bono independent examination services.

Income from donations and legacies (for previous year)

	Unrestricted £	Restricted £	**2020 Total £**
Grants, donations and legacies (note 3)			
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	97,219	60,429	**157,648**
Promoting the observance of human rights overseas by the UK government	72,914	45,321	**118,235**
Increasing global knowledge of human rights related to national security, counter-terrorism and	72,914	45,321	**118,235**
	243,047	151,071	**394,118**
Small donations	1,308	-	**1,308**
Donated services	1,000	-	**1,000**
	245,355	151,071	**396,426**

Donated services are for pro bono independent examination services.

3 Grants

	Unrestricted £	Restricted £	**2021 Total £**	2020 Total £
Joseph Rowntree Charitable Trust	89,766	–	**89,766**	67,668
Oak Foundation	280,000	–	**280,000**	175,379
Harvard University	–	–	**–**	11,004
American Ireland Fund	–	–	**–**	8,119
Open Society Foundation	–	92,903	**92,903**	81,948
The Baring Foundation	–	4,910	**4,910**	30,000
Polden Puckham	–	–	**–**	20,000
Total income from grants	369,766	97,813	**467,579**	394,118

Grants (for pervious year)

	Unrestricted £	Restricted £	**2020 Total £**
Joseph Rowntree Charitable Trust	67,668	–	**67,668**
Oak Foundation	175,379	–	**175,379**
Harvard University	–	11,004	**11,004**
American Ireland Fund	–	8,119	**8,119**
Open Society Foundation	–	81,948	**81,948**
The Baring Foundation	–	30,000	**30,000**
Polden Puckham	–	20,000	**20,000**
Total income from grants	243,047	151,071	**394,118**

4 Analysis of expenditure

	Staff costs (Note 6)	Direct activities	Audit fee & trustee meetings	Support costs– premises	Support costs – other	**Total**	Support costs allocation	**Total 2021**	Total 2020
Charitable activities									
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	85,725	38,285	–	–	–	**124,010**	18,232	**142,242**	138,395
Promoting the observance of human rights overseas by the UK government	64,294	28,714	–	–	–	**93,008**	13,674	**106,682**	91,592
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	64,294	28,714	–	–	–	**93,008**	13,674	**106,682**	91,592
Governance costs	–	–	9,600	–	–	**9,600**	(9,600)	**–**	–
Support costs	–	–	–	23,412	12,569	**35,981**	(35,981)	**–**	–
Total expenditure 2021	**214,313**	**95,713**	**9,600**	**23,412**	**12,569**	**355,607**	**(45,581)**	**355,607**	**–**
Total expenditure 2020	251,683	21,076	1,000	32,287	15,533	321,579	–	–	321,579

Of the total expenditure, £2,31,500 was unrestricted (2020: £219,970) and £1,24,107 was restricted (2020: £101,609).

Analysis of expenditure (for previous year)

	Staff costs (Note 6)	Direct activities	Independent examination & trustee meetings	Support costs– premises	Support costs – other	**Total**	Support costs allocation	Total 2020
Charitable activities								
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	100,673	8,430	–	–	–	**109,103**	29,292	**138,395**
Promoting the observance of human rights ove	75,505	6,323	–	–	–	**81,828**	9,764	**91,592**
Increasing global knowledge of human rights re	75,505	6,323	–	–	–	**81,828**	9,764	**91,592**
Governance costs	–	–	1,000	–	–	**1,000**	(1,000)	**–**
Support costs	–	–	–	32,287	15,533	**47,820**	(47,820)	**–**
Total expenditure 2020	**251,683**	**21,076**	**1,000**	**32,287**	**15,533**	**321,579**	**–**	**321,579**

5 Net incoming resources for the year

This is stated after charging:

	2021	2020
	£	£
Depreciation	548	-
Operating lease rentals:		
Property	23,412	17,096
Other		
Independent Examiners remuneration: pro bono	-	1,000
Auditor's remuneration	4,800	-
Previous year	4,800	-
Trustee meeting expenses	-	-

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	190,171	166,903
Social security costs	15,055	12,273
Employer's contribution to defined contribution pension schemes	3,596	1,642
Staff Training	466	
Consultants	2,600	70,115
Recruitment	2,425	750
	214,313	251,683

One employee earned more than £60,000 during the year (2020: one).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs is nil (2020: £nil) relating to attendance at meetings of the trustees.

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021	2020
	No.	No.
Charitable activities	6	7
	6	7

8 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Furniture, fittings & Equipment £	**Total £**
Cost or valuation		
At 1 January 2021	19,925	**19,925**
Additions in year	2,819	**2,819**
At 31 December 2021	22,744	**22,744**
Depreciation		
At 1 January 2021	19,925	**19,925**
Charge for the year	548	**548**
At 31 December 2021	20,473	**20,473**
Net book value		
At 31 December 2021	2,271	**2,271**
At 1 January 2021	-	-

All of the above assets are used for charitable purposes.

11 Debtors

	2021 £	2020 £
Other debtors	**9,511**	9,123
Accrued income	**80,000**	-
	89,511	9,123

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	844	5,147
Taxation and social security	6,251	25,708
Other creditors	43,176	14,974
Deferred income	61,390	-
	111,661	45,829

13 Deferred income

Deferred income comprises grants received in advance for the coming year

	2021	2020
	£	£
Balance at the beginning of the year	-	-
Amount released to income in the year	-	-
Amount deferred in the year	61,390	-
Balance at the end of the year	61,390	-

14 Analysis of net assets between funds

2021	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	2,271	-	-	2,271
Net current assets	263,632	-	23,485	287,117
Net assets at the end of the year	265,903	-	23,485	289,388

2020	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	123,756	-	49,462	173,218
Net assets at the end of the year	123,756	-	49,462	173,218

15 Movements in funds

2021	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Harvard University	–	–		–	**–**
American Ireland Fund	3,857	–	(3,765)	–	**92**
Open Society Foundation	–	92,903	(69,869)	–	**23,034**
The Baring Foundation	27,105	4,910	(34,071)	2,056	**–**
Polden Puckham	18,500	–	(18,141)	–	**359**
Total restricted funds	49,462	97,813	(125,846)	2,056	**23,485**
Unrestricted funds:					
General funds	123,756	373,964	(229,761)	(2,056)	**265,903**
Total unrestricted funds	123,756	373,964	(229,761)	(2,056)	**265,903**
Total funds	173,218	471,777	(355,607)	–	**289,388**

2020	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Harvard University	–	11,004	(11,004)	–	**–**
American Ireland Fund	–	8,119	(4,262)	–	**3,857**
Open Society Foundation	–	81,948	(81,948)	–	**–**
The Baring Foundation	–	30,000	(2,895)	–	**27,105**
Polden Puckham	–	20,000	(1,500)	–	**18,500**
Total restricted funds	–	151,071	(101,609)	–	**49,462**
Unrestricted funds:					
General funds	98,278	245,448	(219,970)	–	**123,756**
Total unrestricted funds	98,278	245,448	(219,970)	–	**123,756**
Total funds	98,278	396,519	(321,579)	–	**173,218**

Harvard University grant was used to cover staff salaries.
American Ireland Fund grant is used to cover work relating to Northern Ireland.
Open Society Foundation is used to cover costs other than Syria related work.
The Baring Foundation grant is used to cover costs of Prevent project.
Polden Puckham grant is used to cover costs of repatriation work.

16 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Rights and Security International

England & Wales - Charity number 1048335

Accounts

RIGHTS AND SECURITY INTERNATIONAL

BOARD OF TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2020

Company number: 02489161

Charity number: 1048335

RIGHTS AND SECURITY INTERNATIONAL

Company Information

Committee Members (Trustees)	Stephen Edwards Miqdaad Versi Joanne Mariner Wilder Tayler Kieran McEvoy Nadim Houry Scarlett McGwire (appointed 25 March 2020) Thomas Coombes (resigned 06 January 2020)
Chair	Stephen Edwards
Treasurer	Stephen Edwards
Company Number	02489161
Charity Number	1048335
Registered Office	4/4a Bloomsbury Square WC1A 2RP London United Kingdom
Independent Examiner	Amir Absoud Upstreamly Chartered Accountants 7 Albert Buildings 49 Queen Victoria Street London EC4N 4SA
Bankers	CAF Bank Ltd PO Box 289 Kings Hill West Malling ME19 4TA

RIGHTS AND SECURITY INTERNATIONAL

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Committee, which is the Board of Directors of the Charity for Company law purposes and trustees for Charity law purposes (hereafter referred to as 'the Board'), submits its annual report and financial statements of Rights and Security International ('the charity'). The Board of Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice – SORP FRS 102 taken together with the applicable Update Bulletin 1.

Structure, Governance and Management

The Charity is managed by the Board, which meets once per quarter, four times per year. The Charity is a private company limited by guarantee (company number 02489161) and is registered as a charity with the Charity Commission (registered number 1048335). The governance of the Charity is managed by a body referred to as the 'Committee'. The Committee is comprised of elected trustees, also known as 'committee members'. The trustees of Rights and Security International are also its Directors. Rules for the day-to-day governance of Rights and Security International are set out in its governing documents, which are its memorandum of association and articles of association. Broadly speaking, the trustees of Rights and Security International have independent control over, and legal responsibility for, the Charity's management and administration.

The Trustees/Directors ensure that all of the Charity's actions are undertaken in pursuance of the purposes for which the Charity was incorporated and act at all times in a manner which the Trustees/Directors consider would be most likely to promote the success of the charity. At all times, Trustees/Directors take adequate steps to ensure that any conflict of interest or loyalty does not fetter their decision making, and identify and declare any such conflict at the beginning of any Committee meeting or annual general meeting (as appropriate). There are no restrictions in the Articles stipulating either a maximum or minimum number of individuals who may be appointed as committee members at any given time. All of the Trustees/Directors must retire at every annual general meeting. However, retiring Trustees/Directors remain eligible for re-election, and may be re-elected if it is so agreed by two-thirds of all Trustees/Directors present and voting at the annual general meeting. There are no maximum terms for the Trustees/Directors. All decisions made by the Committee should be made either at a Committee meeting or at the annual general meeting. All matters for consideration at a Committee meeting are approved by a simple majority of the trustees present and voting, except for the appointment of trustees, which must be approved by

two-thirds of all trustees present and voting. In the event votes are equal, the Chairperson has a second casting vote.

Rights and Security International's Trustees/Directors are responsible for the Charity's funds. The Trustees/Directors put in place a budget and keep accurate records of Rights and Security International's income and expenditure. The Executive Director of the Charity is a Director who has been appointed to an executive office within the charity and has entered into a service agreement with the Charity. The powers of the Executive Director are set out in their service agreement. The Executive Director, along with the Treasurer and the Chairperson, are responsible for the review of monthly spending reports, which are then shared with the other Trustees. The Executive Director is responsible for all operational matters.

Constitution, policies and objectives

The objects for which the charity was originally established, as defined by the Memorandum of Association, are:

- The promotion by means of education and research of the proper observance and maintenance of human rights in Britain and Ireland, and elsewhere in the world, with particular reference to the conflict in Northern Ireland;
- The promotion and dissemination of knowledge, information and understanding of such human rights by writing, publishing and distributing articles, reports, books and other documents and assisting in the same, by arranging and providing lectures and seminars, and by all other means of providing and exchanging information;
- To procure the abolition of torture, extrajudicial executions, and arbitrary arrest, detention and exile.

Rights and Security International, which until recently was known as Rights Watch (UK), and prior to that British Irish Rights Watch, has over twenty-five years of experience working in the field of human rights as they relate to national security: initially in Northern Ireland, and, since 9/11, throughout the United Kingdom and abroad. Rights and Security International has been at the forefront of exposing and holding governments to account for practices such as torture, indefinite detention and arbitrary deprivation of life. Initially, the work of Rights and Security International was focused on the conflict in Northern Ireland. In 2012, there was a change in leadership, and this catalysed a significant transformation in the organisation. The organisation undertook a strategic review in 2014, and in line with an already natural shift in the work of Rights and Security International, the organisation officially expanded its mandate to include promoting human rights in the context of all UK Government activity in pursuit of national security, both domestically and abroad. In 2020, the organisation again strategically expanded its mandate to include the promotion of respect for human rights in the national security context anywhere in the world, with specific project plans developed by the Executive Director in consultation with the other Trustees/Directors.

The work of Rights and Security International has received wide acclaim. The organisation has received the Parliamentary Assembly of the Council of Europe (PACE) Human Rights Prize for 'outstanding civil society action in the defence of human rights in Europe', the Irish World Damien

Gaffney Award and the Beacon Prize for Human Rights. It was also nominated for the prestigious Columbia University Global Freedom of Expression Prize in the excellence for legal services category in 2018.

Mission and values

We work to promote just and accountable security. We do this by ensuring that the measures governments take in pursuit of national security comply with human rights and other international laws. We have over thirty years of experience of promoting human rights in the field of national security: initially in Northern Ireland, and now worldwide.

Our values are:

1. In all we do, we seek to learn lessons from past experiences, especially in Northern Ireland, to better inform the way forward.
2. We act with integrity, protecting our independence and objectivity.
3. We strive for excellence in all aspects of our work.
4. Our work is considered and practical in approach.
5. We strive to be forward-looking, anticipating the changes and challenges that will affect human rights in the field of national security.
6. We work collaboratively internally and with our partners.

Programmes of work, goals and public benefit in 2020

In 2020, we had three programmes of work:

1. Promoting the observance of human rights in the United Kingdom, including in Northern Ireland
2. Promoting the observance of human rights overseas by the UK government
3. Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies

We had three overarching operational goals with respect to these programmes of work:

1. Ensure that the national security laws and policies respect human rights;
2. Ensure that counterterrorism cooperation between States is rights-respecting, and
3. Ensure that the those who have carried out human rights abuses are held to account.

We achieved these goals by:

1. Working to ensure that the means and methods governments used to counter terrorism complied with international and human rights law;
2. Promoting independent and effective oversight, regulation and transparency of government activity in counter terrorism efforts; and

3. Promoting accountability and redress for any individuals who have suffered human rights abuses as a result of a government's conduct in the course of counter terrorism operations or a relevant armed conflict.

We carried out our work by:

1. Conducting research to identify, document and evaluate the human rights compliance of the governments' actions in the field of national security, with particular attention paid to the UK Government;
2. Advocating for human-rights-compliant laws, policies and international instruments in the field of national security; and
3. Bringing or participating in litigation in domestic and international courts as a way of challenging unlawful practices in the field of national security, including by intervening in cases in which we could offer our research and analysis to assist the court in upholding human rights standards in the field of national security.

The Board confirms that they have paid due regard to public benefit guidance published by the Charity Commission. The benefits of the Charity's activities are demonstrated by, for example:

- Raising awareness about the human rights impact of governments' national security laws and policies, and advocating for necessary reforms to better protect rights.
- Raising awareness about human rights and building capacity within marginalised communities that are disproportionately impacted by national security laws and policies, as well as organisations that serve those communities.
- Obtaining greater transparency and accountability in relation to activities the UK Government undertakes in pursuit of national security.
- Assisting victims of human rights abuses carried out by the UK Government in pursuit of national security to access a remedy.

Highlights of 2020

Promoting the observance of human rights in the United Kingdom, including in Northern Ireland

Human rights and the UK's 'Prevent' counter-extremism strategy

Our 2019 litigation regarding the human rights shortcomings of the UK Government's appointment process for the reviewer of the 'Prevent' counter-extremism strategy compelled the government to re-initiate this process in 2020, using open recruitment to attract independent candidates. In December 2020, whilst awaiting the outcome of this new and improved process, we appointed an expert consultant to research the impact of Prevent on UK communities and liaise with both national and community-based organisations to advocate for greater respect for rights. Our research will be published in 2021.

As the UK Parliament considered the Counter Terrorism and Sentencing Bill, we raised concerns regarding what is now section 45, which (as adopted in 2021) removed the deadline for the

conclusion of the independent review of Prevent without establishing a new deadline. We advocated for an amendment that would have required the conclusion of the independent review within 12 to 18 months of the reviewer's appointment, as we regard deadlines as important tools for efficiency, transparency and responsiveness to communities' concerns.

Accountability for human rights abuses in Northern Ireland

Rights and Security International continued to push the UK Government and Parliament to introduce the Stormont House Agreement (SHA) legislation, given the impact of the prolonged delay on people seeking justice and accountability in Northern Ireland.

We also actively explored litigation to obtain the release of new information regarding respect for human rights in Northern Ireland. In late 2020 and early 2021, we revisited our overall strategy and priorities for promoting human rights in the region, developed new plans and recruited new expert support.

Women's rights and UK counterterrorism

We researched and published a landmark fact-finding report, *Europe's Guantanamo: The indefinite detention of European women and children in North East Syria*. The report sets out findings regarding the threats to life and health faced by a highly stigmatized and vulnerable group: women and children, including British citizens, who are being held in Syrian camps for the families of alleged Islamic State members. We called for an end to what we concluded is a legal black hole that perpetuates serious risks of death, preventable disease, sexual exploitation and other harms, and advocated for a repatriation of British and other non-Syrian citizens from the camps to their countries of origin.

Our report has had a strong impact, influencing court cases, media coverage and other developments. In 2020, we met with UK Members of Parliament, as well as representatives of other key European States, Members of European Parliament and several UN agencies to brief them on the findings of our research and advocate for the repatriation of women and children in the camps.

Our researchers went on to submit testimony in the case of a UK woman in the Syrian camps who has serious injuries and wished to appeal against the deprivation of her British citizenship. We also submitted a freedom-of-information request to the UK Home Office seeking the disclosure of statistics regarding the gender of people deprived of their British citizenship in recent years.

Upholding human rights in UK legislation

In October 2020, we submitted written evidence to the Joint Committee on Human Rights (JCHR) in response to its call for evidence on the Covert Human Intelligence Sources (Criminal Conduct) Bill. We expressed human rights concerns about the bill's provision of an express power for MI5, police forces and a range of other UK public authorities to allow their agents and informants to commit what would otherwise be criminal offences. We also advocated for the preservation of means for victims of crimes committed by covert sources to gain redress for these harms.

During the year, we also briefed Peers and MPs on legal and policy concerns with the Counter Terrorism and Sentencing Bill and made suggested amendments, all of which were tabled and discussed. First, we highlighted our concerns about a clause that aimed to significantly expand the number of non-terrorism related offences in relation to which a UK court could increase a person's sentence due to a 'terrorism connection'. We also advocated for a retention of time limits for Terrorism Prevention and Investigation Measures (TPIMs), and although the permissible duration of TPIMs was extended in the bill as later adopted, we successfully contributed to the retention of limits.

Promoting the observance of human rights overseas by the UK government

Advocating for civil liability in the Overseas Operations Bill

Following the introduction of the Overseas Operations Bill, we identified a problem with human rights compliance that had largely escaped attention: the imposition of a strict time limit on any *civil* claims brought by people alleging rights harms, such as torture or unlawful killings, committed during UK military operations abroad. (The Bill's provisions on criminal liability had been the subject of much greater advocacy.) We created and published briefings for the Joint Committee on Human Rights as well as both Houses of Parliament, and drafted amendments that were tabled on multiple occasions in both Houses.

Advocating for the repatriation of British citizens and former British citizens from detention camps in Syria

As described above, in November 2020, we published a detailed fact-finding report regarding the rights-violating and potentially life-threatening conditions faced by British and other children and women in camps for the families of alleged Islamic State members in northeast Syria. The report called for the UK and other governments to repatriate these children and women—including those they have deprived of citizenship—back to safety, and we advocated for these developments. We also partnered with the legal team representing a woman in the camps who has been deprived of her British citizenship and is severely disabled due to shrapnel lodged in her brain, and her case has made progress as a result.

Preventing rights violations by ending arms sales from the UK to Saudi Arabia

Throughout 2020, we played a central role in a legal action that successfully forced the UK Government to halt its arms sales to Saudi Arabia, due to serious concerns that the latter country was using these arms in violation of international humanitarian law in Yemen. Along with NGO partners, we submitted interventions at all stages of the proceedings to assist the court in analysing the potential human rights consequences of the sales.

Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies

Creating the Rise Initiative

After consultations with partners, we identified a need for a coordinated effort among civil society groups in both the Global North and the Global South to push back against harmful counterterrorism laws and concepts at both the international and national levels. We therefore announced our creation of the Rise Initiative, which will be a collective of non-governmental organisations that share knowledge on human rights and national security issues, and collaborate on advocacy for greater rights protections.

To build our knowledge on national contexts other than the UK, we commissioned and received background reports on counterterrorism and human rights in India, Kenya and Ethiopia. We also took a step toward creating the coalition by drawing together NGOs from a range of States to develop a toolkit on preventing the misuse of COVID-19 emergency laws to harm rights.

Protecting human rights in the context of COVID-19 emergency laws

We responded urgently to the escalating COVID-19 crisis in early April 2020 by developing and releasing the *Covid-19 Toolkit for Civil Society Partners: Emergency Powers and Crisis Responses*, in collaboration with 20 civil society groups from around the world. Based on lessons learned from the adoption of harmful emergency laws in the national security context, the toolkit provides a guide for civil society organisations and human rights defenders to monitor the adoption of pandemic-related emergency powers and ensure they adhere to the rule of law. We made this toolkit available in 10 languages.

International legal work to promote rights in the counterterrorism context

Throughout the year, we continued our longstanding engagement in international legal work to promote rights, based on our unique expertise.

In February 2020, we provided written and oral interventions in the European Court of Human Rights Grand Chamber case of *Hanan v. Germany*, in which the applicant challenged the sufficiency of Germany's investigation into an airstrike in Afghanistan that killed his two sons. Grand Chamber cases play an important role in setting human rights standards globally, and our submissions addressed the critical legal issue of whether Germany's human rights obligations applied extraterritorially in the situation of an airstrike, legally obligating the country to conduct an effective investigation into the deaths.

We also intervened in the European Court of Human Rights case *H.F. and M.F. v. France*, which concerns whether States have a human rights obligation to bring their citizens (and former citizens) back from the camps in northeast Syria, where conditions violate rights and can be life-threatening. The case was subsequently elevated to the court's Grand Chamber, where we intervened again in 2021.

Our legal and policy involvement regarding conditions in the camps also included the provision of our research and analyses to a lawyer in France advocating for the repatriation of a seven-year-old girl who had a severe heart condition and only weeks to live. We worked with the lawyer, and this advocacy succeeded: the girl was repatriated to France, where she had a successful operation.

Advocacy with UN agencies

Throughout the year, we were key members of global coalition engaging with the UN's review of its counterterrorism strategy to ensure greater protections for human rights, as well as improved oversight mechanisms. In June 2020, we co-led a 'High-Level Virtual Convening on UN Counterterrorism and Human Rights', which called for UN agencies to adopt an approach to counterterrorism that emphasizes peacebuilding, humanitarianism, respect for human rights and engagement with civil society; the event was attended by 400 civil society groups from multiple regions. We also worked to increase the UN Counter-Terrorism Executive Directorate's engagement with civil society organisations.

Regarding the repatriation of people from the camps in northeast Syria, we briefed several UN agencies such as the UN High Commissioner for Human Rights, the Counter-Terrorism Executive Directorate and UN Women regarding our research and legal analyses. Along with a small coalition of other NGOs, we succeeded in persuading Indonesia to abandon a UN Security Council resolution that proposed potentially harmful language on the treatment of people formerly associated with Islamic State and their families.

With two partners, we held a remote special event during the UN's Counterterrorism Week on citizenship deprivation, expulsion and statelessness. The event explained these concepts and analysed their compliance with human rights.

Internationalisation and institutional strengthening

We continued our institutional preparations for even more extensive international work. In February 2020, we launched our new name—Rights and Security International—as well as a new website and branding to demonstrate our commitment to extending our work and impact beyond the UK's borders. We also developed an accompanying strategic plan and chose thematic priorities.

In November 2020, then-Executive Director Yasmine Ahmed departed after six years with the organisation to take a leadership post with an international human rights group. In December 2020, Sarah St Vincent became the new Executive Director and continued the process of identifying the organisation's short- and long-term goals, developing a multi-year strategy and evaluating our impact.

Paris-based international human rights expert Nadim Houry joined the Board of Trustees/Directors during the year.

Institutional capacity and resources

Rights and Security International remained an organisation of approximately four to five core staff, in addition to a full-time fellow from an impacted UK community and a part-time development assistant who joined the organisation in November. We utilised support from expert consultants for specialised research, legal analysis, strategic planning and other matters when needed. We

delivered on our programmes of work and continued to establish the knowledge and institutional structure needed to expand our international activities.

Financial and business review

Income from grants, donations and investments increased from £204,926 in 2019 to £396,519 in 2020, due largely to a major, temporary increase in support from the Oak Foundation to enable our internationalisation. Our expenditure increased accordingly, from £211,932 in 2019 to £321,579 in 2020. We had a net income of £74,940 in 2020, compared to a net deficit of £7,006 in 2019. Total funds carried forward from 2020 to 2021 were £173,218, a large increase over £98,278 carried forward from 2019 to 2020. This increase primarily reflects the planned allocation of funds received under the multi-year grant received from the Oak Foundation, a decrease in travel and certain other expenses due to the COVID-19 pandemic, and a cautious approach to expenditure in light of the many uncertainties the pandemic engendered. Where appropriate, the policy of the Board of Trustees is to invest the amount that it has available and grants received.

Risk management and reserves policy

The Board has considered the risks to which the Charity is exposed and has taken steps to mitigate those risks.

The Charity aims to hold the equivalent of three to six-months unrestricted funds not committed or invested in tangible fixed assets in reserves, approximately £60,000 to £120,000. The free reserves, the unrestricted funds carried forward less the unrestricted fixed assets and designated funds, as at 31 December 2020 were £123,756.

Funding

The Charity gratefully acknowledges the financial support of the following:

- The Oak Foundation
- Joseph Rowntree Charitable Trust
- Open Society Foundations
- Polden Puckham Charitable Trust
- Baring Foundation
- Ireland Funds America
- Friends of the Charity in the UK and across the globe.

Public benefit statement

The Board of Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Statement of the Board of Trustees' responsibilities

The Board of Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the Board of Trustees is required to:

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

The Board of Trustees is responsible for keeping adequate accounting records which disclose with reasonable accuracy the financial position of the company to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Small company exemptions

The report of the Board of Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved by the Board of Trustees on 27/9/21 and signed on its behalf by:

.....
Name SCARLETT MCGUIRE

TRUSTEE
.....
Position

Independent examiner's report to the trustees of Rights and Security International ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

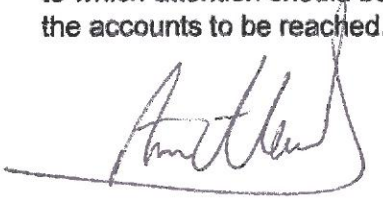
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Amir Absoud, FCA 27 September 2021
Member of the Institute of Chartered Accountants in England and Wales
Upstreamly Chartered Accountants
7 Albert Buildings
49 Queen Victoria Street
London EC4N 4SA

Rights and Security International

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £
Income from:							
Donations and legacies	2	245,355	151,071	**396,426**	198,872	5,882	204,754
Investments – bank interest		93	–	**93**	172	–	172
Total income		245,448	151,071	**396,519**	199,044	5,882	204,926
Expenditure on:	4						
Charitable activities		219,970	101,609	**321,579**	206,050	5,882	211,932
Total expenditure		219,970	101,609	**321,579**	206,050	5,882	211,932
Net income / (expenditure)		25,478	49,462	**74,940**	(7,006)	–	(7,006)
Net movement in funds		25,478	49,462	**74,940**	(7,006)	–	(7,006)
Reconciliation of funds:							
Total funds brought forward		98,278	–	**98,278**	105,284	–	105,284
Total funds carried forward		123,756	49,462	**173,218**	98,278	–	98,278

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

Rights and Security International

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £
Income from:							
Donations and legacies	2	245,355	151,071	**396,426**	198,872	5,882	204,754
Investments – bank interest		93	-	**93**	172	-	172
Total income		245,448	151,071	**396,519**	199,044	5,882	204,926
Expenditure on:							
Charitable activities	4	219,970	101,609	**321,579**	206,050	5,882	211,932
Total expenditure		219,970	101,609	**321,579**	206,050	5,882	211,932
Net income / (expenditure)		25,478	49,462	**74,940**	(7,006)	-	(7,006)
Net movement in funds		25,478	49,462	**74,940**	(7,006)	-	(7,006)
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Total funds brought forward		98,278	-	**98,278**	105,284	-	105,284
Total funds carried forward		123,756	49,462	**173,218**	98,278	-	98,278

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

Rights and Security International

Balance sheet

As at 31 December 2020

Company no. 02489161

	Note	£	2020 £	£	2019 £
Fixed assets:					
Tangible assets	10		-		-
			-		-
Current assets:					
Debtors	11	9,123		31,891	
Cash at bank and in hand		209,924		86,328	
		219,047		118,219	
Liabilities:					
Creditors: amounts falling due within one year	12	45,829		19,941	
Net current assets			173,218		98,278
Total net assets			173,218		98,278
The funds of the charity:	15				
Restricted income funds			49,462		-
Unrestricted income funds:					
General funds		123,756		98,278	
Total unrestricted funds			123,756		98,278
Total charity funds			173,218		98,278

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Trustees' Responsibilities:
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements, which have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), were approved by the Board on 27/09/2021 and signed on its behalf by:

Name: SCARLETT McGUIRE
Trustee

1 Accounting policies

a) Basis of preparation

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 (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In forming this opinion, they have considered the impact of the COVID-19 pandemic on both its income and expenditure for at least a period of twelve months from the date of approval of these financial statements.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) 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, certainty of receipt 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 performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support advice/ performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, including staff cost, which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of projects undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended, including satff cost, are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the staff cost and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

• Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	40%
• Promoting the observance of human rights overseas by the UK government	30%
• Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	30%

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

• Office equipment	33.33%
• Fixtures and fittings	25%

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

The charity's contribution to employees' personal pension is charged to revenue on accrual basis.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Grants, donations and legacies (note 3)				
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	97,219	60,429	157,648	-
Promoting the observance of human rights overseas by the UK government	72,914	45,321	118,235	-
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	72,914	45,321	118,235	-
Securitisation of Suspect Communities	-	-	-	121,528
Post Conflict Justice	-	-	-	40,509
Global Warfare	-	-	-	40,509
	243,047	151,071	394,118	202,546
Small donations	1,308	-	1,308	1,208
Donated services	1,000	-	1,000	1,000
	245,355	151,071	396,426	204,754

Donated services are for pro bono independent examination services.

Income from donations and legacies (for previous year)

	Unrestricted £	Restricted £	2019 Total £
Grants, donations and legacies (note 3)			
Securitisation of Suspect Communities	117,998	3,530	121,528
Post Conflict Justice	39,333	1,176	40,509
Global Warfare	39,333	1,176	40,509
	196,664	5,882	202,546
Small donations	1,208	-	1,208
Donated services	1,000	-	1,000
	198,872	5,882	204,754

Donated services are for pro bono independent examination services.

3 Grants

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Joseph Rowntree Charitable Trust	67,668	-	67,668	49,999
Oak Foundation	175,379	-	175,379	24,621
Harvard University	-	11,004	11,004	5,882
American Ireland Fund	-	8,119	8,119	11,990
Open Society Foundation	-	81,948	81,948	90,054
The Baring Foundation	-	30,000	30,000	-
Polden Puckham	-	20,000	20,000	20,000
Total income from grants	243,047	151,071	394,118	202,546

Grants (for pervious year)

	Unrestricted £	Restricted £	2019 Total £
Joseph Rowntree Charitable Trust	49,999	-	49,999
Oak Foundation	24,621	-	24,621
Harvard University	-	5,882	5,882
American Ireland Fund	11,990	-	11,990
Open Society Foundation	90,054	-	90,054
Polden Puckham	20,000		20,000
Total income from grants	196,664	5,882	202,546

4 Analysis of expenditure

	Staff costs (Note 6)	Direct activities	Independent examination & trustee meetings	Support costs– premises	Support costs – other	Total	Support costs allocation	Total 2020	Total 2019
Charitable activities									
Promoting the observance of human rights in the United Kingdom, including in Northern Ireland	100,673	8,430	–	–	–	109,103	–	109,103	–
Promoting the observance of human rights overseas by the UK government	75,505	6,323	–	–	–	81,828	–	81,828	–
Increasing global knowledge of human rights related to national security, counter-terrorism and emergencies	75,505	6,323	–	–	–	81,828	–	81,828	–
Securitisation of Suspect Communities	–	–	–	–	–	–	29,292	29,292	154,018
Post Conflict Justice	–	–	–	–	–	–	9,764	9,764	51,339
Global Warfare	–	–	–	–	–	–	9,764	9,764	51,339
Governance costs	–	–	1,000	–	–	1,000	(1,000)	–	–
Support costs	–	–	–	32,287	15,533	47,820	(47,820)	–	–
Total expenditure 2020	**251,683**	**21,076**	**1,000**	**32,287**	**15,533**	**321,579**	**–**	**321,579**	**–**
Total expenditure 2019	148,590	10,290	1,000	31,571	20,481	211,932	–	–	211,932

Of the total expenditure, £219,970 was unrestricted (2019: £206,050) and £101,609 was restricted (2019: £5,882).

Analysis of expenditure (for previous year)

	Staff costs (Note 6)	Direct activities	Independent examination & trustee meetings	Support costs– premises	Support costs – other	Total	Support costs allocation	Total 2019
Charitable activities								
Securitisation of Suspect Communities	89,154	6,174	–	–	–	95,328	31,832	127,160
Post Conflict Justice	29,718	2,058	–	–	–	31,776	10,610	42,386
Global Warfare	29,718	2,058	–	–	–	31,776	10,610	42,386
Governance costs	–	–	1,000	–	–	1,000	(1,000)	–
Support costs	–	–	–	31,571	20,481	52,052	(52,052)	–
Total expenditure 2019	**148,590**	**10,290**	**1,000**	**31,571**	**20,481**	**211,932**	**–**	**211,932**

5 Net incoming resources for the year

This is stated after charging:

	2020 £	2019 £
Operating lease rentals:		
Property	17,096	31,571
Independent Examiners remuneration: pro bono	1,000	1,000
Trustee meeting expenses	-	-

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	166,903	119,941
Social security costs	12,273	8,995
Employer's contribution to defined contribution pension schemes	1,642	1,473
Consultants	70,115	16,769
Volunteer and intern expenses	-	512
Recruitment	750	900
	251,683	148,590

One employee earned more than £60,000 during the year (2019: one).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs is nil (2019: £nil) relating to attendance at meetings of the trustees.

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2020 No.	2019 No.
Charitable activities	7	4
	7	4

8 Related party transactions

There are no related party transactions to disclose for 2020 (2019: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Furniture, fittings & Equipment £	Total £
Cost or valuation		
At 1 January 2020	19,925	19,925
At 31 December 2020	19,925	19,925
Depreciation		
At 1 January 2020	19,925	19,925
Charge for the year	-	-
At 31 December 2020	19,925	19,925
Net book value		
At 31 December 2020	-	-
At 1 January 2020	-	-

All of the above assets are used for charitable purposes.

11 Debtors

	2020 £	2019 £
Other debtors	9,123	5,069
Accrued income	-	24,621
Employee advance	-	2,201
	9,123	31,891

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	5,147	348
Taxation and social security	25,708	1,793
Other creditors	14,974	10,680
Deferred income	–	7,120
	45,829	19,941

13 Deferred income

Deferred income comprises grants received in advance for the coming year

	2020 £	2019 £
Balance at the beginning of the year	7,120	–
Amount released to income in the year	(7,120)	–
Amount deferred in the year	–	7,120
Balance at the end of the year	–	7,120

14 Analysis of net assets between funds

2020	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	123,756	–	49,462	173,218
Net assets at the end of the year	123,756	–	49,462	173,218

2019	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	98,278	–	–	98,278
Net assets at the end of the year	98,278	–	–	98,278

15 Movements in funds

2020	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Harvard University	-	11,004	(11,004)	-	-
American Ireland Fund	-	8,119	(4,262)		3,857
Open Society Foundation	-	81,948	(81,948)		-
The Baring Foundation	-	30,000	(2,895)		27,105
Polden Puckham	-	20,000	(1,500)		18,500
Total restricted funds	-	151,071	(101,609)	-	49,462
Unrestricted funds:					
General funds	98,278	245,448	(219,970)	-	123,756
Total unrestricted funds	98,278	245,448	(219,970)	-	123,756
Total funds	98,278	396,519	(321,579)	-	173,218

2019	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Harvard University	-	5,882	(5,882)	-	-
Total restricted funds	-	5,882	(5,882)	-	-
Unrestricted funds:					
General funds	105,284	199,044	(206,050)	-	98,278
Total unrestricted funds	105,284	199,044	(206,050)	-	98,278
Total funds	105,284	204,926	(211,932)	-	98,278

Harvard University grant is used to cover staff salaries.
American Ireland Fund grant is used to cover work relating to Northern Ireland.
Open Society Foundation is used to cover costs other than Syria related work.
The Baring Foundation grant is used to cover costs of Prevent project.
Polden Puckham grant is used to cover costs of repatriation work.

16 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.