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**RIGHTS AND SECURITY INTERNATIONAL**

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**BOARD OF TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2020**

**Company number: 02489161**

**Charity number: 1048335**

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## **RIGHTS AND SECURITY INTERNATIONAL**

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### **Company Information**

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**Committee Members  
(Trustees)**

Stephen Edwards  
Miqdaad Versi  
Joanne Mariner  
Wilder Tayler  
Kieran McEvoy  
Nadim Houry  
Scarlett MccGwire (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

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## **RIGHTS AND SECURITY INTERNATIONAL**

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## **RIGHTS AND SECURITY INTERNATIONAL**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

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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.

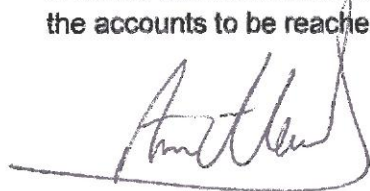
### **Independent examiner's statement**

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

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September 2021



# Rights and Security International

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

For the year ended 31 December 2020

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

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.

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

For the year ended 31 December 2020

		Unrestricted Funds	Restricted Funds	2020 Total Funds	Unrestricted Funds	Restricted Funds	2019 Total Funds
	Note	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	2	245,355	151,071	396,426	198,872	5,882	204,754
Investments – bank interest		93	-	93	172	-	172
<b>Total income</b>		<b>245,448</b>	<b>151,071</b>	<b>396,519</b>	<b>199,044</b>	<b>5,882</b>	<b>204,926</b>
<b>Expenditure on:</b>							
Charitable activities	4	219,970	101,609	321,579	206,050	5,882	211,932
<b>Total expenditure</b>		<b>219,970</b>	<b>101,609</b>	<b>321,579</b>	<b>206,050</b>	<b>5,882</b>	<b>211,932</b>
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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 2020

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

SCARLETT MCC GOWIE  
Paula

**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 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.

## 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
<b>Total income from grants</b>	<b>243,047</b>	<b>151,071</b>	<b>394,118</b>	<b>202,546</b>

**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
<b>Total income from grants</b>	<b>196,664</b>	<b>5,882</b>	<b>202,546</b>



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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
<b>Charitable activities</b>									
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	154,018
Post Conflict Justice	-	-	-	-	-	-	-	9,764	51,338
Global Warfare	-	-	-	-	-	-	-	9,764	51,339
Governance costs	-	-	1,000	-	-	1,000	(1,000)	-	-
Support costs	-	-	-	32,287	15,533	47,820	(47,820)	-	-
<b>Total expenditure 2020</b>	<b>251,683</b>	<b>21,076</b>	<b>1,000</b>	<b>32,287</b>	<b>15,533</b>	<b>321,579</b>	<b>-</b>	<b>321,579</b>	<b>-</b>
<b>Total expenditure 2019</b>	<b>148,590</b>	<b>10,290</b>	<b>1,000</b>	<b>31,571</b>	<b>20,481</b>	<b>211,932</b>	<b>-</b>	<b>-</b>	<b>211,932</b>
Of the total expenditure, £219,970 was unrestricted (2019: £206,050) and £101,609 was restricted (2019: £5,882).									
<b>Analysis of expenditure (for previous year)</b>									
	Staff costs (Note 6)	Direct activities	Independent examination & trustee meetings	Support costs – premises	Support costs – other	Total	Support costs allocation	Total 2019	
<b>Charitable activities</b>									
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)	-	-
<b>Total expenditure 2019</b>	<b>148,590</b>	<b>10,290</b>	<b>1,000</b>	<b>31,571</b>	<b>20,481</b>	<b>211,932</b>	<b>-</b>	<b>211,932</b>	



**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	–	–
	<u>18,096</u>	<u>32,571</u>

**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
	<u>251,683</u>	<u>148,590</u>

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
	<u>7</u>	<u>4</u>

**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 £
<b>Cost or valuation</b>		
At 1 January 2020	19,925	19,925
At 31 December 2020	19,925	19,925
<b>Depreciation</b>		
At 1 January 2020	19,925	19,925
Charge for the year	-	-
At 31 December 2020	19,925	19,925
<b>Net book value</b>		
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

**Rights and Security International**

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**For the year ended 31 December 2020**

**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
	<u>45,829</u>	<u>19,941</u>

**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
	<u>–</u>	<u>7,120</u>
Balance at the end of the year	<u>–</u>	<u>7,120</u>

**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	<u>123,756</u>	<u>–</u>	<u>49,462</u>	<u>173,218</u>
2019	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	98,278	–	–	98,278
Net assets at the end of the year	<u>98,278</u>	<u>–</u>	<u>–</u>	<u>98,278</u>

## 15 Movements in funds

2020	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
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
<b>Total restricted funds</b>	-	151,071	(101,609)	-	49,462
<b>Unrestricted funds:</b>					
General funds	98,278	245,448	(219,970)	-	123,756
<b>Total unrestricted funds</b>	98,278	245,448	(219,970)	-	123,756
<b>Total funds</b>	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 £
<b>Restricted funds:</b>					
Harvard University	-	5,882	(5,882)	-	-
<b>Total restricted funds</b>	-	5,882	(5,882)	-	-
<b>Unrestricted funds:</b>					
General funds	105,284	199,044	(206,050)	-	98,278
<b>Total unrestricted funds</b>	105,284	199,044	(206,050)	-	98,278
<b>Total funds</b>	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.