

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
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Bankers

CAF Bank Ltd
PO Box 289
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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:


Muriel Paasch (Sep 1, 2023 07:58 GMT+1)
.....
Name Muriel Paasch
Trustee and Treasurer
.....
Position

01-Sep-2023

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

Rights and Security International

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

For the year ended 31 December 2022

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

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 is 465c 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	<u>292,293</u>	<u>255,134</u>	<u>547,427</u>	<u>467,579</u>

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	<u>369,766</u>	<u>97,813</u>	<u>467,579</u>

Rights and Security International

Notes to the financial statements

For the year ended 31 December 2022

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 No.	2021 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
	<u>19,002</u>	<u>111,661</u>

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
	<u>–</u>	<u>61,390</u>
Balance at the end of the year	<u>–</u>	<u>61,390</u>

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	<u>294,786</u>	<u>–</u>	<u>174,458</u>	<u>469,244</u>
 2021	 General unrestricted £	 Designated £	 Restricted £	 Total funds £
Net current assets	265,903	–	23,485	289,388
Net assets at the end of the year	<u>265,903</u>	<u>–</u>	<u>23,485</u>	<u>289,388</u>

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.

For the year ended 31 December 2022

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.