

**RIGHTS AND SECURITY INTERNATIONAL**

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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Company number: 02489161**

**Charity number: 1048335**

## **RIGHTS & SECURITY INTERNATIONAL**

### **Company Information**

#### **Committee Members (Trustees)**

Stephen Edwards  
Dina Hashem  
Nadim Houry  
Joanne Mariner  
Scarlett MccGwire  
Kieran McEvoy  
Muriel Paasch  
Wilder Tayler  
Miqdaad Versi

#### **Chair**

Stephen Edwards

#### **Treasurer**

Muriel Paasch

#### **Company Number**

02489161

#### **Charity Number**

1048335

#### **Registered Office**

465C Hornsey Road  
London N16 5DG

#### **Independent Examiner**

Amir Absoud  
Upstreamly Chartered Accountants  
7 Albert Buildings  
49 Queen Victoria Street  
London EC4N 4SA

#### **Bankers**

CAF Bank Ltd  
PO Box 289  
Kings Hill  
West Malling ME19 4TA

## **RIGHTS AND SECURITY INTERNATIONAL**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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

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

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

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

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

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

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

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

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

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

### **Our projects, achievements and public benefit in 2023**

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

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

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

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

We achieved these goals by:

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

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

### *Highlights – Human rights in Northern Ireland*

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

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

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

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

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

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

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

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

#### *Highlights – Increased transparency about the controversial 'Prevent' programme*

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

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

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

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

#### *Highlights – Migration and citizenship*

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

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

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

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

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

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

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

### *Highlights – Other victories regarding UK legislation*

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

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

### *Highlights – Protecting and promoting international civic space*

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

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

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

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

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

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

### *Our public benefit*

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

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



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

## **Structure, Governance and Management**

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

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

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

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

### **Institutional strengthening**

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

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

### **Financial and business review**

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

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

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

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

## **Risk management and reserves policy**

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

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

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

## **Funding**

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

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

## **Public benefit statement**

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

## **Statement of the Board of Trustees' responsibilities**

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

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

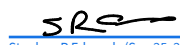
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

### **Small company exemptions**

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

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

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

..Stephen.Richard.Edwards.....

Name

..Chair of the Board of Trustees.....

Position

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

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

### **Responsibilities and basis of report**

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

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

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

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

**Amir Absoud, FCA**

25 September 2024

Member of the Institute of Chartered Accountants in England and Wales

Upstreamly Chartered Accountants

7 Albert Buildings

49 Queen Victoria Street

London EC4N 4SA

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

For the year ended 31 December 2023

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

# Rights and Security International

## Balance sheet

Company no. 02489161

As at 31 December 2023

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

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities:

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

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

  
[Stephen R Edwards \(Sep 25, 2024 16:36 GMT+1\)](#)

Name: Stephen R Edwards  
Trustee

# Rights and Security International

## Statement of cash flows

For the year ended 31 December 2023

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



**1 Accounting policies**

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**b) Public benefit entity**

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

**c) Going concern**

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

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

**d) Income**

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement

Investment income is recognised on a receivable basis.

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

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

**e) Donations of gifts, services and facilities**

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

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

**f) Interest receivable**

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

**g) Fund accounting**

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

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

**1 Accounting policies (continued)**

**h) Expenditure and irrecoverable VAT**

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

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

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

**i) Allocation of support costs**

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

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

**j) Operating leases**

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

**k) Tangible fixed assets**

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

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

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

- |                    |        |
|--------------------|--------|
| • Office equipment | 33.33% |
|--------------------|--------|

**l) Debtors**

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

**m) Creditors and provisions**

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

**n) Financial instruments**

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

**o) Pensions**

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

p) Company information

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

2 Income from donations and legacies

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

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

Income from donations and legacies (for previous year)

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

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

**3 Grants, donations and legacies**

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

**Grants (for previous year)**

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

## Rights and Security International

### Notes to the financial statements

For the year ended 31 December 2023

#### 4 Analysis of expenditure

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

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

#### Analysis of expenditure (for previous year)

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

## 5 Net incoming resources for the year

This is stated after charging:

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

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

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

Staff costs were as follows:

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

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

	2023 No.	2022 No.
£60,000 – £69,999	-	1
£80,000 – £89,999	1	-
	<u>          </u>	<u>          </u>

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

## 7 Staff numbers

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

	2023 No.	2022 No.
Charitable activities	11	8
	<u>          </u>	<u>          </u>
	<b>11</b>	<b>8</b>

**8 Related party transactions**

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

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

**9 Taxation**

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

**10 Tangible fixed assets**

	Furniture, fittings & Equipment £	Total £
<b>Cost or valuation</b>		
At 1 January 2023	2,819	<b>2,819</b>
At 31 December 2023	2,819	<b>2,819</b>
<b>Depreciation</b>		
At 1 January 2023	1,488	<b>1,488</b>
Charge for the year	940	<b>940</b>
At 31 December 2023	2,428	<b>2,428</b>
<b>Net book value</b>		
<b>At 31 December 2023</b>	391	<b>391</b>
At 1 January 2023	1,331	1,331
All of the above assets are used for charitable purposes.		

**11 Debtors**

	2023 £	2022 £
Other debtors	4,095	6,995
Accrued income	15,000	–
	<b>19,095</b>	6,995

**12 Creditors: amounts falling due within one year**

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

## 13 Analysis of net assets between funds

2023	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	391	–	–	391
Net current assets	177,661	254,812	44,624	477,097
<b>Net assets at the end of the year</b>	<b>178,052</b>	<b>254,812</b>	<b>44,624</b>	<b>477,488</b>
2022	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	294,786	–	174,458	469,244
<b>Net assets at the end of the year</b>	<b>294,786</b>	<b>–</b>	<b>174,458</b>	<b>469,244</b>

## 14 Movements in funds

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



## 14 Movements in funds (continued)

2022	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
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)	–
<b>Total restricted funds</b>	<b>23,485</b>	<b>255,134</b>	<b>(103,710)</b>	<b>(451)</b>	<b>174,458</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>265,903</b>	<b>342,535</b>	<b>(314,103)</b>	<b>451</b>	<b>294,786</b>
<b>Total unrestricted funds</b>	<b>265,903</b>	<b>342,535</b>	<b>(314,103)</b>	<b>451</b>	<b>294,786</b>
<b>Total funds</b>	<b>289,388</b>	<b>597,669</b>	<b>(417,813)</b>	<b>–</b>	<b>469,244</b>

**Purpose of designated funds**

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

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

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

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

**Purpose of restricted funds**

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

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

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

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

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

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

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

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

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

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

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

**16 Analysis of cash and cash equivalents**

	At 1 January 2023 £	Cash flows £	Other changes £	At 31 December 2023 £
Cash at bank	479,920	(4,468)	–	<b>475,452</b>
<b>Total cash and cash equivalents</b>	479,920	(4,468)	–	<b>475,452</b>

**17 Operating lease commitments**

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

	Property 2023 £	2022 £	Equipment 2023 £	2022 £
Less than one year	<b>24,570</b>	–	–	–
One to five years	<b>10,238</b>	–	–	–
	<b>34,808</b>	–	–	–

**18 Legal status of the charity**

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










# Merged accounts 2023 v3

Final Audit Report

2024-09-25

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