

EYEWITNESS

England & Wales · Charity number 1156242

Details

Status	Registered
Legal form	Charitable company
Company number	08703983
Registered	2014-03-18
Register	View on the Charity Commission register

Contact

Address	eyeWitness to Atrocities 53-64 Chancery Lane WC2A 1QS
Phone	02078420090
Email	general@eyewitness.global
Website	eyewitness.global

Activities

Objects: FOR THE PUBLIC BENEFIT TO PROMOTE 1) HUMAN RIGHTS IN RELATION TO TORTURE AND INHUMAN OR DEGRADING TREATMENT OR PUNISHMENT (AS DEFINED IN ARTICLE 3 OF THE EUROPEAN CONVENTION ON HUMAN RIGHTS) OR 2) RIGHTS WHICH ARE PROTECTED BY CRIMINAL SANCTION UNDER THE ROME STATUTE OF THE INTERNATIONAL CRIMINAL COURT AND SUBSEQUENT REVISIONS THERETO BY ALL OR ANY OF THE FOLLOWING MEANS:A) MONITORING AND REPORTING OF ABUSES OF SUCH RIGHTS TO LAWFUL PROSECUTING AUTHORITIES;B) CONTRIBUTING TO THE SOUND ADMINISTRATION OF THE LAW AS IT RELATES TO SUCH RIGHTS;C) RAISING AWARENESS OF, ADVANCING EDUCATION IN AND PROMOTING PUBLIC SUPPORT FOR SUCH RIGHTS.”

Activities: A mobile camera app, designed to document and report information on human rights abuses, was finalised and launched. Field testing of the beta version of the app was completed. The feedback was compiled and incorporated into the final production version of the app. The app was released to the public in June 2015. eyeWitness has now been developing support among target users of the app.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- City Of London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£622,718	£531,486	£1,034,551	0
2023-12-31	£682,823	£517,309	£943,319	0
2022-12-31	£663,558	£437,589	£777,805	0
2021-12-31	£83,713	£261,572	-	-
2020-12-31	£30,000	£311,448	-	-

Trustees

Name	Role	Appointed
Dr MARK STEVEN ELLIS	Chair	2013-10-23
DAVID WOLFE RIVKIN		2013-10-23
Fatou Bensouda		2023-05-10
JUDGE RICHARD JOSEPH GOLDSTONE		2013-10-23
Leila Nadya Sadat		2025-07-25
PHILIP ZEIDMAN		2013-10-23
TIMOTHY HUGHES		2013-10-23

EYEWITNESS

England & Wales - Charity number 1156242

Accounts

Company Registration No. 08703983

Charity Registration No. 1156242

eyeWitness

**(a private company limited by
guarantee)**

**Annual report and unaudited financial
statements**

**For the year ended
31 December 2024**

eyeWitness

Annual report and financial statements

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eyeWitness

Trustees and advisers

Trustees

R.Goldstone
P.Zeidman
M.Ellis
D.Rivkin
T. Hughes
F Bensouda

Secretary

T.Hughes

Registered Office

4 Old Park Lane
London
England
W1K 1QW

Independent Examiner

Paul Oxtoby
RSM Tax and Accounting Limited
103 Colmore Row
Birmingham
B3 3AG

Bankers

CAF Bank Ltd
25 Kings Hill
West Malling
Kent ME19 4JQ

Trustees' report (incorporating Directors' report) for the year ended 31 December 2024

The Trustees, who are also Directors of the charitable company, present their annual report along with the financial statements of eyeWitness (the "Charity") for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice: Accounting and Reporting by Charities.

Structure, governance & management

The Company with registration number 08703983 and registered address of 4 Old Park, London, England W1K 1QW is a private company limited by guarantee and was incorporated on 24th September 2013 in England.

The Company commenced activities in mid-2015.

eyeWitness is governed by Articles of Association. Sufficient reserves will be maintained to meet the ongoing requirements of the charity.

An insurance policy is maintained by the International Bar Association to indemnify the Trustees.

Method of appointment of Trustees

The Trustees are nominated by the Project Director, based on their expertise in the field, and approved by consensus of the existing Board of Trustees. The Trustees receive no remuneration.

Objectives & activities

The objectives of eyeWitness are for the public benefit to promote:

- (1) Human rights in relation to torture and inhuman or degrading treatment or punishment (as defined in Article 3 of the European Convention on Human Rights) and
- (2) Rights which are protected by criminal sanction under the Rome Statute of the International Criminal Court and subsequent revisions thereto by all or any of the following means:
 - (a) Monitoring and reporting of abuses of such rights to lawful prosecuting authorities;
 - (b) Contributing to the sound administration of the law as it relates to such rights;
 - (c) Raising awareness of, advancing education in and promoting public support for such rights.

During the year ended 31 December 2024, eyeWitness continued to disseminate a mobile camera app, designed to document and report information on human rights abuses. The app was launched publicly in 2015. Specifically, during this period, eyeWitness identified human rights organisations interested in using the app to document violations in locations suffering atrocity crimes or serious human rights violations, including crimes covered by the Rome Statute, such as war crimes and crimes against humanity. eyeWitness provided training on how to use the app and follow-up support to these organisations. eyeWitness also increased its roster of pro bono attorneys, who give their time freely to support the work of the charity, to assist in reviewing the increasing amount of information submitted to eyeWitness using the app. Finally, eyeWitness also provided information collected with the app to investigators at national and international levels. The trustees consider that the charity enjoyed a successful year against the objectives set for the charity when it was formed in 2013.

The Trustees confirm they have regard to the Charity Commissions' guidance on public benefit.

Achievements & performance

eyeWitness received approximately 13,641 submissions to the eyeWitness server from app users in 2024. eyeWitness also submitted 13 dossiers to investigative bodies.

Trustees' report (incorporating Directors' report) for the year ended 31 December 2024 (continued)

Financial review

During 2024, the Company received cash donations from the International Bar Association of £260,000 (v £300,000 in 2023), £12,000 (v £19,143 in 2023) from Linklaters, £5,000 (v £nil in 2023) from Stephen Harwood, £1,700 (v £nil in 2023) from Lexis Nexis, £2,748 (v £nil in 2023) from Giulio Regeni Memorial Trust, £4,143 from IBA members (v £nil in 2023) and a donation in kind from the International Bar Association to cover 2024 administration and management costs of £335,070 (v £354,353 in 2023).

Expenditure in the year was £531,485 (v £517,309 in 2023) of which £335,070 (v £354,353 in 2023) was in the form of donated services from the International Bar Association and £196,416 (v £162,906 in 2023) was recharged by the International Bar Association for services incurred on behalf of the charity.

At the year-end eyeWitness had unrestricted reserves of £1,034,551 (v £943,319 in 2023).

Key performance indicators are not considered necessary for an understanding of the development, performance, or position of the business of the company. There are no risks or uncertainties facing the company including those within the context of the use of financial instruments.

Reserves Policy

It is the Trustees' objective to maintain a high level of reserves because they do not have control over the income enjoyed by the Company.

Plans for the future.

eyeWitness will continue to promote use of the app among individuals and organizations that document and report on torture and other crimes identified by the Rome Statute of the International Criminal Court. The promotion activities include online and in-country training workshops and the establishment of ongoing partnerships. eyeWitness will also continue to analyse all information received from app users and seek out the appropriate authority to take further action on the information.

Going Concern

eyeWitness has high cash reserves and net assets. The Trustees consider the resources of the charity adequate to continue in operation for the foreseeable future and for at least 12 months from the date of this report.

Statement of financial activities

The statement of financial activities for the year ended 31 December 2024 reflects the receipt of donations from the International Bar Association, Linklaters, Stephen Harwood, Lexis Nexis, Giulio Regeni Memorial Trust and IBA members, a donation in kind and administrative costs throughout 2024.

Trustees

Staff employed by the International Bar Association are responsible for the day-to-day running of the Charity. Carrie Bowker, Project Director has overall responsibility to the Trustees for the operation of the Charity.

The Trustees who are Directors of the Company who served during the year and up to the date of this report were:

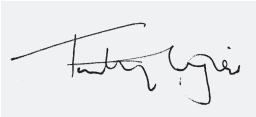
R.Goldstone
P.Zeidman
M.Ellis
D.Rivkin
T. Hughes
F. Bensouda
A. Arpón de Mendivil (Term concluded 19 April 2024)

eyeWitness

**Trustees' report (incorporating Directors' report)
for the year ended 31 December 2024 (continued)**

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemptions. Accordingly, the Trustees have elected to take advantage of the exemption from preparing a strategic report.

Approved by the Board on 19 June 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'T. Hughes', is displayed within a light grey rectangular box.

T. Hughes

Trustee

International Bar Association
Chancery House
53-64 Chancery Lane
London
WC2A 1QS

Trustees responsibilities statement

The Trustees (who are also directors of eyeWitness for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are 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;
- state whether applicable UK Accounting Standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

eyeWitness

Independent examiner's report to the trustees of eyeWitness

I report to the Trustees on my examination of the financial statements of eyeWitness ('the company') for the year ended 31 December 2024, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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 Association of Chartered of Certified Accountants, which is one of the listed bodies.

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

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: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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.

Paul Oxtoby FCCA

Name of applicable listed body: Association of Chartered of Certified Accountants

Relevant professional qualification or membership of professional body: Chartered Certified Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

103 Colmore Row

Birmingham

B3 3AG

Date:

Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME FROM:				
Donations	4	620,661	620,661	681,157
Interest Received		2,057	2,057	1,666
		<hr/>	<hr/>	<hr/>
TOTAL INCOME		622,718	622,718	682,823
EXPENDITURE ON:				
Charitable activities	5	531,486	531,486	517,309
		<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE		531,486	531,486	517,309
		<hr/>	<hr/>	<hr/>
Net Income for the year/ NET MOVEMENT OF FUNDS				
Accumulated funds brought forward		91,232	91,232	165,514
Accumulated funds carried forward	7	943,319	943,319	777,805
		<hr/>	<hr/>	<hr/>
		1,034,551	1,034,551	943,319
		<hr/>	<hr/>	<hr/>

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derive from continuing activities. All prior year funds were unrestricted.

**Balance sheet
As at 31 December 2024**

Company Registration No: 08703983

	Notes	2024 £	2023 £
CURRENT ASSETS			
Cash at bank and in hand		1,079,804	1,018,464
		<hr/>	<hr/>
		1,079,804	1,018,464
		<hr/>	<hr/>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	6	(45,253)	(75,145)
		<hr/>	<hr/>
Net current assets		1,034,551	943,319
		<hr/>	<hr/>
Total assets less current liabilities		1,034,551	943,319
		<hr/>	<hr/>
NET ASSETS			
		1,034,551	943,319
		<hr/>	<hr/>
FUNDS			
Unrestricted funds	7	1,034,551	943,319
		<hr/>	<hr/>
TOTAL FUNDS		1,034,551	943,319
		<hr/>	<hr/>

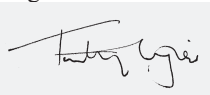
For the year ended 31 December 2024 the Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The members have not required the Charitable Company to obtain an audit of its financial statements for the period in question in accordance with section 476.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements (Company Registration Number 08703983, Charity Registration Number 1156242) were approved and authorised for issue by the Board of Trustees on 19 June 2025.

Signed on behalf of the Board of Trustees.



T.Hughes
Trustee

Statement of cash flows
For the year ended 31 December 2024

	2024	2023
	£	£
Increase from operating activities	91,232	165,514
(Decrease)/increase in creditors	(29,892)	25,002
	<u>61,340</u>	<u>190,516</u>
Net cash provided by operating activities	61,340	190,516
Net cash inflow and increase in cash	61,340	190,516
Cash and cash equivalents at beginning of year	<u>1,018,464</u>	<u>827,948</u>
Cash and cash equivalents at end of year	<u>1,079,804</u>	<u>1,018,464</u>
Components of cash and cash equivalents		
Cash	<u>1,079,804</u>	<u>1,018,464</u>
	<u>1,079,804</u>	<u>1,018,464</u>

Notes to the financial statements For the year ended 31 December 2024

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the Company's financial statements.

Company and charitable status

eyeWitness, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. There are currently six Trustees who are also the members of the company. The Charity is a registered charity. The registered office is given on page 1.

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, 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 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The functional currency of eyeWitness is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

eyeWitness constitutes a public benefit entity as defined by FRS102.

Going concern

These financial statements are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and for a minimum of 12 months after the date of this report.

Income

Donations are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

Donated services and gifts in kind provided to the Charity are recognised at their open market value in the period in which they are receivable as income, where the benefits to the Charity can be reliably measured. An equivalent amount is included as expenditure under the relevant heading in the Statement of Financial Activities.

All income is accounted for on an accrual basis.

Expenditure

Expenditure is accounted for on an accrual basis.

Fund accounting

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

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

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.

Taxation

As a registered charity, eyeWitness is exempt from taxation on its income and gains falling due within part 11 of the Corporation Tax Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these

Notes to the financial statements For the year ended 31 December 2024

Accounting policies (continued)

Critical accounting judgements and key sources of estimation uncertainty

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

2 Information regarding trustees and employees

The Company had no employees since incorporation through to 31 December 2024

No Emoluments, other benefits or expenses were payable to the trustees of the Company during the year (v £nil in 2023).

eyeWitness does not employ any staff; the International Bar Association provides administrative and management services to eyeWitness for which it provides as a donation in kind. For 2024 the cost of these services was £335,070 (v £354,353 in 2023)

3. Movement in total funds for the year

	2024	2023
	£	£
This is stated after charging:		
Independent Examiner's remuneration, inclusive of disallowable taxes	3,480	3,360
	<hr/>	<hr/>

4. Donations

		2024	2023
		£	£
Other Donations	- unrestricted funds	25,591	26,804
International Bar Association	- unrestricted funds	260,000	300,000
International Bar Association	- Donation in kind	335,070	354,353
		<hr/>	<hr/>
		620,661	681,157
		<hr/>	<hr/>

Notes to the financial statements
For the year ended 31 December 2024

5. Charitable activities

	2024	2023
	£	£
Administrative and Management Services	335,070	354,353
Travel costs	12,544	9,921
I/T costs	50,229	30,279
Outreach costs	90,600	77,116
Other costs	37,484	40,882
Legal & Audit & Other professional fees	4,483	3,708
Insurance	1,000	1,000
Bank charges	76	50
	<hr/>	<hr/>
	531,486	517,309
	<hr/> <hr/>	<hr/> <hr/>

6. Creditors: amounts falling due within one year

	2024	2023
	£	£
International Bar Association	41,893	71,785
Accruals	3,360	3,360
	<hr/>	<hr/>
	45,253	75,145
	<hr/> <hr/>	<hr/> <hr/>

**Notes to the financial statements
For the year ended 31 December 2024**

7. Funds	2024	2023
	£	£
Unrestricted funds	1,034,551	943,319
	1,034,551	943,319
	1,034,551	943,319

8. Related party transactions

The Charity is related to the International Bar Association (IBA) as there are common trustees across both charities. IBA provides services and support to the charity. During the year, IBA made a cash donation of £260,000 (v £300,000 in 2023), donated services in kind of £335,070 (v £354,353 in 2023) and recharged costs of £196,416 (v £162,906 in 2023). At the year end the charity owed IBA £41,893 (v £71,785 in 2023) for these services which is included in note 6.

EYEWITNESS

England & Wales - Charity number 1156242

Accounts

Company Registration No. 08703983

Charity Registration No. 1156242

eyeWitness

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**Annual report and unaudited financial
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**For the year ended
31 December 2023**

eyeWitness

Annual report and financial statements

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Trustees and advisers

Trustees

R.Goldstone
P.Zeidman
M.Ellis
D.Rivkin
T. Hughes
A. Arpón de Mendivil
F Bensouda (Began her tenure in May)
I. Hrdličková (Served as a trustee from May 2023 to November 2023)

Secretary

T.Hughes

Registered Office

4 Old Park Lane
London
W1K 1QW

Independent Examiner

Paul Oxtoby
RSM Tax and Accounting Limited
103 Colmore Row
Birmingham
B3 3AG

Bankers

CAF Bank Ltd
25 Kings Hill
West Malling
Kent ME19 4JQ

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Objectives & activities

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During the year ended 31 December 2023, eyeWitness continued to disseminate a mobile camera app, designed to document and report information on human rights abuses. The app was launched publicly in 2015. Specifically, during this period, eyeWitness identified human rights organisations interested in using the app to document violations in locations suffering serious rights violations, including torture or rights protected under the Rome Statute. eyeWitness provided training on how to use the app and follow-up support to these organisations. eyeWitness also increased its roster of pro bono attorneys to assist in reviewing the increasing amount of information submitted to eyeWitness using the app. Finally, eyeWitness also provided information collected with the app to investigators at national and international levels. The trustees consider that the charity enjoyed a successful year against the objectives set for the charity when it was formed in 2013.

The trustees confirm they have regard to the Charity Commissions' guidance on public benefit.

Achievements & performance

eyeWitness received approximately 18,620 submissions to the eyeWitness server from app users in 2023. eyeWitness also submitted 28 dossiers to investigative bodies.

Trustees' report (incorporating Directors' report) for the year ended 31 December 2023 (continued)

Financial review

During 2023, the Company received cash donations from the International Bar Association of £300,000 (v £360,000 in 2022), £19,143 (v £nil in 2022) from Linklaters, £7,418 (€8,449) (v £nil in 2022) from Fédération Internationale pour les droits humains (FIDH), £243 (v £486 in 2022) from Picture People and a donation in kind from the International Bar Association to cover 2023 administration and management costs of £354,353 (v £300,438 in 2022).

Expenditure in the year was £517,309 (v £437,589 in 2022) of which £354,353 (v £300,438 in 2022) was in the form of donated services from the International Bar Association and £162,906 (v £136,803) in 2022) was recharged by the International Bar Association for services incurred on behalf of the charity.

At the year-end eyeWitness had unrestricted reserves of £943,319 (v £777,805 in 2022).

Key performance indicators are not considered necessary for an understanding of the development, performance, or position of the business of the company. There are no risks or uncertainties facing the company including those within the context of the use of financial instruments.

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Statement of financial activities

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Trustees

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The Trustees who are Directors of the Company who served during the year and up to the date of this report were:

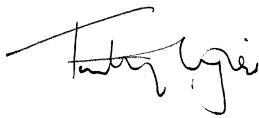
R.Goldstone
P.Zeidman
M.Ellis
D.Rivkin
T. Hughes
A. Arpón de Mendivil
F. Bensouda (Began her tenure in May 2023)
I. Hrdličková (Served as a trustee from May 2023 to November 2023)

eyeWitness

**Trustees' report (incorporating Directors' report)
for the year ended 31 December 2023 (continued)**

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemptions. Accordingly, the trustees have elected to take advantage of the exemption from preparing a strategic report.

Approved by the Board on 14 August 2024 and signed on its behalf by:



T. Hughes

Trustee

International Bar Association
Chancery House
53-64 Chancery Lane
London
WC2A 1QS

Trustees responsibilities statement

The trustees (who are also directors of eyeWitness for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are 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;
- state whether applicable UK Accounting Standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent examiner's report to the trustees of eyeWitness

I report to the trustees on my examination of the financial statements of eyeWitness ('the company') for the year ended 31 December 2023, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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 Association of Chartered of Certified Accountants, which is one of the listed bodies.

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

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: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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.

Paul Oxtoby

Paul Oxtoby FCCA

Name of applicable listed body: Association of Chartered of Certified Accountants

Relevant professional qualification or membership of professional body: Chartered Certified Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

103 Colmore Row

Birmingham

B3 3AG

Date: 22 August 2024

Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME FROM:				
Donations	4	681,157	681,157	663,005
Interest Received		1,666	1,666	553
TOTAL INCOME		682,823	682,823	663,558
EXPENDITURE ON:				
Charitable activities	5	517,309	517,309	437,589
TOTAL EXPENDITURE		517,309	517,309	437,589
Net Income for the year/ NET MOVEMENT OF FUNDS				
		165,514	165,514	225,969
Accumulated funds brought forward		777,805	777,805	551,836
Accumulated funds carried forward		943,319	943,319	777,805

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derive from continuing activities. All prior year funds were unrestricted.

**Balance sheet
As at 31 December 2023**

Company Registration No: 08703983

	Notes	2023 £	2022 £
CURRENT ASSETS			
Cash at bank and in hand		1,018,464	827,948
		<hr/>	<hr/>
		1,018,464	827,948
		<hr/>	<hr/>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	6	(75,145)	(50,143)
		<hr/>	<hr/>
Net current assets		943,319	777,805
		<hr/>	<hr/>
Total assets less current liabilities		943,319	777,805
		<hr/>	<hr/>
NET ASSETS		943,319	777,805
		<hr/>	<hr/>
FUNDS			
Unrestricted funds	7	943,319	777,805
		<hr/>	<hr/>
TOTAL FUNDS		943,319	777,805
		<hr/>	<hr/>

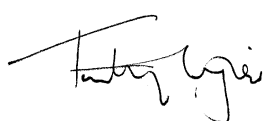
For the year ended 31 December 2023 the Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The members have not required the Charitable Company to obtain an audit of its financial statements for the period in question in accordance with section 476.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements (Company Registration Number 08703983, Charity Registration Number 1156242) were approved and authorised for issue by the Board of Trustees on 14 August 2024.

Signed on behalf of the Board of Trustees.



T.Hughes

Trustee

These unaudited financial statements have been subject to independent examination. See report on page 6

Statement of cash flows
For the year ended 31 December 2023

	2023	2022
	£	£
Increase from operating activities	165,514	225,969
Increase/(Decrease) in creditors	25,002	(209,761)
	<hr/>	<hr/>
Net cash provided by operating activities	190,516	16,208
	<hr/>	<hr/>
Net cash inflow and increase in cash	190,516	16,208
	<hr/>	<hr/>
Cash and cash equivalents at beginning of year	827,948	811,740
	<hr/>	<hr/>
Cash and cash equivalents at end of year	1,018,464	827,948
	<hr/>	<hr/>
Components of cash and cash equivalents		
Cash	1,018,464	827,948
	<hr/>	<hr/>
	1,018,464	827,948
	<hr/> <hr/>	<hr/> <hr/>

Notes to the financial statements For the year ended 31 December 2023

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the Company's financial statements.

Company and charitable status

eyeWitness, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. There are currently seven Trustees who are also the members of the company. The charity is a registered charity. The registered office is given on page 1.

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, 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 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The functional currency of eyeWitness is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

eyeWitness constitutes a public benefit entity as defined by FRS102.

Going concern

These financial statements are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and for a minimum of 12 months after the date of this report.

Income

Donations are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

Donated services and gifts in kind provided to the Charity are recognised at their open market value in the period in which they are receivable as income, where the benefits to the Charity can be reliably measured. An equivalent amount is included as expenditure under the relevant heading in the Statement of Financial Activities.

All income is accounted for on an accrual basis.

Expenditure

Expenditure is accounted for on an accrual basis.

Fund accounting

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

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

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.

Taxation

As a registered charity, eyewitness is exempt from taxation on its income and gains falling due within part 11 of the Corporation Tax Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes. No tax charge has arisen in the period ended 31 December 2023.

eyeWitness

Notes to the financial statements For the year ended 31 December 2023

Accounting policies (continued)

Critical accounting judgements and key sources of estimation uncertainty

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

2 Information regarding trustees and employees

The Company had no employees since incorporation through to 31 December 2023

No Emoluments, other benefits or expenses were payable to the trustees of the Company during the year (v £nil in 2022).

eyeWitness does not employ any staff; the International Bar Association provides administrative and management services to eyeWitness for which it provides as a donation in kind. For 2023 the cost of these services was £354,353 (v £300,438 in 2022)

3. Movement in total funds for the year

	2023	2022
	£	£
This is stated after charging:		
Independent Examiner's remuneration, inclusive of disallowable taxes	3,360	2,772
	<hr/> <hr/>	<hr/> <hr/>

4. Donations

		2023	2022
		£	£
Grant Income	- unrestricted funds	26,804	2,567
International Bar Association	- unrestricted funds	300,000	360,000
International Bar Association	- Donation in kind	354,353	300,438
		<hr/> <hr/>	<hr/> <hr/>
		681,157	663,005

**Notes to the financial statements
For the year ended 31 December 2023**

5. Charitable activities

	2023	2022
	£	£
Administrative and Management Services	354,353	300,438
Travel costs	9,921	9,163
I/T costs	30,279	58,178
Outreach costs	77,116	60,205
Other costs	40,882	5,472
Legal & Audit & Other professional fees	3,708	3,037
Insurance	1,000	1,000
Bank charges	50	96
	<hr/>	<hr/>
	517,309	437,589
	<hr/>	<hr/>

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
International Bar Association	71,785	47,371
Accruals	3,360	2,772
	<hr/>	<hr/>
	75,145	50,143
	<hr/>	<hr/>

**Notes to the financial statements
For the year ended 31 December 2023**

7. Funds	2023	2022
	£	£
Unrestricted funds	943,319	777,805
	<hr/>	<hr/>
	943,319	777,805
	<hr/> <hr/>	<hr/> <hr/>

8. Related party transactions

The Charity is related to the International Bar Association (IBA) as there are common trustees across both charities. IBA provides services and support to the charity. During the year, IBA made a cash donation of £300,000 (v £360,000 in 2022), donated services in kind of £354,353 (v £300,438 in 2022) and recharged costs of £162,906 (v £136,803 in 2022). At the year end the charity owed IBA £71,785 (v £47,371 in 2022) for these services which is included in note 6.

EYEWITNESS

England & Wales - Charity number 1156242

Accounts

Company Registration No. 08703983

Charity Registration No. 1156242

eyeWitness

**(a private company limited by
guarantee)**

**Annual report and unaudited financial
statements**

For the year ended

31 December 2022

eyeWitness

Annual report and financial statements

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Trustees' report (incorporating Directors' report)	2
Trustees responsibilities statement	5
Independent examiner's report	6
Statement of financial activities (incorporating the income and expenditure account)	7
Balance sheet	8
Statement of cash flows	9
Notes to the financial statements	10

eyeWitness

Trustees and advisers

Trustees

R.Goldstone
P.Zeidman
A.Ramberg (Completed her tenure in September)
M.Ellis
D.Rivkin
J.Mendez (Completed his tenure in December)
T. Hughes
A. Arpón de Mendivil

Secretary

T.Hughes

Registered Office

4 Old Park Lane
London
W1K 1QW

Independent Examiner

Paul Oxtoby
RSM Tax and Accounting Limited
103 Colmore Row
Birmingham
B3 3AG

Bankers

CAF Bank Ltd
25 Kings Hill
West Malling
Kent ME19 4JQ

Trustees' report (incorporating Directors' report) for the year ended 31 December 2022

The Trustees, who are also Directors of the charitable company, present their annual report along with the financial statements of eyeWitness (the "Charity") for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

Structure, governance & management

The Company with registration number 08703983 and registered address of 4 Old Park, London W1K 1QW is a private company limited by guarantee and was incorporated on 24th September 2013 in England.

The Company commenced activities in mid-2015.

eyeWitness is governed by Articles of Association. Sufficient reserves will be maintained to meet the ongoing requirements of the charity.

An insurance policy is maintained by the International Bar Association to indemnify the Trustees.

Method of appointment of Trustees

The Trustees are nominated by the Project Director, based on their expertise in the field, and approved by consensus of the existing Board of Trustees. The Trustees receive no remuneration.

Objectives & activities

The objectives of eyeWitness are for the public benefit to promote:

- (1) Human rights in relation to torture and inhuman or degrading treatment or punishment (as defined in Article 3 of the European Convention on Human Rights) and
- (2) Rights which are protected by criminal sanction under the Rome Statute of the International Criminal Court and subsequent revisions thereto by all or any of the following means:
 - (a) Monitoring and reporting of abuses of such rights to lawful prosecuting authorities;
 - (b) Contributing to the sound administration of the law as it relates to such rights;
 - (c) Raising awareness of, advancing education in and promoting public support for such rights.

During the year ended 31 December 2022, eyeWitness continued to disseminate a mobile camera app, designed to document and report information on human rights abuses. The app was launched publicly in 2015. Specifically, during this period, eyeWitness identified human rights organisations interested in using the app to document violations in locations suffering serious rights violations, including torture or rights protected under the Rome Statute. eyeWitness provided training on how to use the app and follow up support to these organisations. eyeWitness also increased its roster of pro bono attorneys to assist in reviewing the increasing amount of information submitted to eyeWitness using the app. Finally, eyeWitness also provided information collected with the app to investigators at national and international levels. The trustees consider that the charity enjoyed a successful year against the objectives set for the charity when it was formed in 2013.

The trustees confirm they have regard to the Charity Commissions' guidance on public benefit.

Achievements & performance

eyeWitness received approximately 33,000 submissions to the eyeWitness server from app users in 2022. eyewitness also submitted seventeen dossiers to investigative bodies.

eyeWitness

Trustees' report (incorporating Directors' report) for the year ended 31 December 2022 (continued)

Financial review

During 2022, the Company received cash donations from the IBA of £360,000, £1,115 from Centre for Truth and Justice, £966 from Lexis Nexis Rule of Law Foundation, £486 from Picture People and a donation in kind from the IBA to cover 2022 administration and management costs of £300,438.

During the year eyeWitness incurred administrative costs recharged from the IBA amounting to £136,803 (2021: £261,572). £300,438 was a donation in kind which fully matches with the income received, leaving nil effect on the accounts from the donation in kind benefit.

At the year-end eyeWitness had unrestricted reserves of £777,805 (2021: £551,836).

Key performance indicators are not considered necessary for an understanding of the development, performance, or position of the business of the company. There are no risks or uncertainties facing the company including those within the context of the use of financial instruments.

Reserves Policy

It is the Trustees' objective to maintain a high level of reserves because they do not have control over the income enjoyed by the Company.

Plans for the future.

eyeWitness will continue to promote use of the app among individuals and organizations that document and report on torture and other crimes identified by the Rome Statute of the International Criminal Court. The promotion activities include in-country training workshops and establishment of ongoing partnerships. eyeWitness will also continue to analyse all information received from app users and seek out the appropriate authority to take further action on the information.

Going Concern

eyeWitness has high cash reserves and net assets. The trustees consider the resources of the charity adequate to continue in operation for the foreseeable future and for at least 12 months from the date of this report.

Statement of financial activities

The statement of financial activities for the year ended 31 December 2022 reflects the receipt of donations from the IBA, Lexis Nexis, Picture People, Centre for Truth and Justice, donation in kind and administrative costs throughout 2022.

Trustees

Staff employed by the International Bar Association are responsible for the day-to-day running of the charity. Wendy Betts, Project Director has overall responsibility to the trustees for the operation of the charity.

The Trustees who are Directors of the Company who served during the year and up to the date of this report were:

R.Goldstone
P.Zeidman
A.Ramberg (Completed her tenure in September)
M.Ellis
D.Rivkin
J.Mendez (Completed his tenure in December)
T. Hughes
A. Arpón de Mendivil

eyeWitness

**Trustees' report (incorporating Directors' report)
for the year ended 31 December 2022 (continued)**

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemptions. Accordingly, the trustees have elected to take advantage of the exemption from preparing a strategic report.

Approved by the Board on 13 July, 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'T. Hughes', is written over a faint, light-colored signature line.

T. Hughes

Trustee

International Bar Association
Chancery House
53-64 Chancery Lane
London
WC2A 1QS

Trustees responsibilities statement

The trustees (who are also directors of eyeWitness for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are 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;
- state whether applicable UK Accounting Standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

eyeWitness

Independent examiner's report to the trustees of eyeWitness

I report to the trustees on my examination of the financial statements of eyeWitness ('the company') for the year ended 31 December 2022, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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 Association of Chartered of Certified Accountants, which is one of the listed bodies.

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

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: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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.

Paul Oxtoby

Paul Oxtoby FCCA

Name of applicable listed body: Association of Chartered of Certified Accountants

Relevant professional qualification or membership of professional body: Chartered Certified Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

103 Colmore Row

Birmingham

B3 3AG

Date: 21 July 2023

Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2022

	Notes	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOME FROM:				
Donations	4	663,005	663,005	83,713
Interest Received		553	553	-
TOTAL INCOME		663,558	663,558	83,713
EXPENDITURE ON:				
Charitable activities	5	437,589	437,589	261,572
TOTAL EXPENDITURE		437,589	437,589	261,572
Net Income/(expenditure) for the year/ NET MOVEMENT OF FUNDS		225,969	225,969	(177,859)
Accumulated funds brought forward		551,836	551,836	729,695
Accumulated funds carried forward		777,805	777,805	551,836

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derive from continuing activities. All prior year funds were unrestricted.

**Balance sheet
As at 31 December 2022**

	Notes	2022 £	2021 £
CURRENT ASSETS			
Cash at bank and in hand		827,948	811,740
		<hr/>	<hr/>
		827,948	811,740
		<hr/>	<hr/>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	6	(50,143)	(259,904)
		<hr/>	<hr/>
Net current assets		777,805	551,836
		<hr/>	<hr/>
Total assets less current liabilities		777,805	551,836
		<hr/>	<hr/>
NET ASSETS		777,805	551,836
		<hr/>	<hr/>
FUNDS			
Unrestricted funds	7	777,805	551,836
		<hr/>	<hr/>
TOTAL FUNDS		777,805	551,836
		<hr/>	<hr/>

For the year ended 31 December 2022 the Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The members have not required the Charitable Company to obtain an audit of its financial statements for the period in question in accordance with section 476.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements (Company Registration Number 08703983, Charity Registration Number 1156242) were approved and authorised for issue by the Board of Trustees on 13 July, 2023.

Signed on behalf of the Board of Trustees.



T.Hughes
Trustee

eyeWitness

Statement of cash flows For the year ended 31 December 2022

	2022	2021
	£	£
Increase/(Deficit) from operating activities	225,969	(117,860)
(Decrease)/Increase in creditors	(209,761)	176,746
	<hr/>	<hr/>
Net cash provided by/(used in) from operating activities	16,208	(1,114)
	<hr/>	<hr/>
Net cash inflow/(outflow) and increase/(decrease)in cash	16,208	(1,114)
	<hr/>	<hr/>
Cash and cash equivalents at beginning of year	811,740	812,854
	<hr/>	<hr/>
Cash and cash equivalents at end of year	827,948	811,740
	<hr/>	<hr/>
Components of cash and cash equivalents		
Cash	827,948	811,740
	<hr/>	<hr/>
	827,948	811,740
	<hr/> <hr/>	<hr/> <hr/>

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the Company's financial statements.

Company and charitable status

eyeWitness, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. There are currently six Trustees who are also the members of the company. The charity is a registered charity. The registered office is given on page 1.

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, 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 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The functional currency of eyeWitness is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

eyeWitness constitutes a public benefit entity as defined by FRS102.

Going concern

These financial statements are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and for a minimum of 12 months after the date of this report.

Income

Donations are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

Donated services and gifts in kind provided to the Charity are recognised at their open market value in the period in which they are receivable as income, where the benefits to the Charity can be reliably measured. An equivalent amount is included as expenditure under the relevant heading in the Statement of Financial Activities.

All income is accounted for on an accrual basis.

Expenditure

Expenditure is accounted for on an accrual basis.

Fund accounting

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

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

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.

Taxation

As a registered charity, eyewitness is exempt from taxation on its income and gains falling due within part 11 of the Corporation Taxation Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes. No tax charge has arisen in the period ended 31 December 2022.

eyeWitness

Notes to the financial statements For the year ended 31 December 2022

Accounting policies (continued)

Critical accounting judgements and key sources of estimation uncertainty

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

2 Information regarding trustees and employees

The Company had no employees since incorporation through to 31 December 2022

No Emoluments, other benefits or expenses were payable to the trustees of the Company during the year (2021: £nil).

eyeWitness does not employ any staff; the International Bar Association provides administrative and management services to eyeWitness for which it provides as a donation in kind. For 2022 the cost of these services was £300,438 (2021: £217,824)

3. Movement in total funds for the year

	2022	2021
	£	£
This is stated after charging:		
Independent Examiner's remuneration, inclusive of disallowable taxes	2,772	2,520
	<hr/>	<hr/>

4. Donations

	2022	2021
	£	£
Grant Income - unrestricted funds	2,567	10,575
International Bar Association - unrestricted funds	360,000	73,138
International Bar Association - Donation in kind	300,438	-
	<hr/>	<hr/>
	663,005	83,713
	<hr/> <hr/>	<hr/> <hr/>

**Notes to the financial statements
For the year ended 31 December 2022**

5. Charitable activities

	2022	2021
	£	£
Administrative and Management Services Travel costs	300,438	217,824
I/T costs	9,163	974
	58,178	37,747
Outreach costs	60,205	518
Other costs	5,472	146
Legal & Audit & Other professional fees	3,037	3,253
Insurance	1,000	1,000
Bank charges	96	110
	<hr/>	<hr/>
	437,589	261,572
	<hr/> <hr/>	<hr/> <hr/>

Creditors: amounts falling due within one year

	2022	2021
	£	£
International Bar Association	47,371	257,384
Accruals	2,772	2,520
	<hr/>	<hr/>
	50,143	259,904
	<hr/> <hr/>	<hr/> <hr/>

eyeWitness

Notes to the financial statements For the year ended 31 December 2022

7.	Funds	2022 £	2021 £
	Unrestricted funds	777,805	551,836
		<hr/>	<hr/>
		777,805	551,836
		<hr/>	<hr/>

8. Related party transactions

The net dealings on behalf of eyeWitness resulted in a year-end balance of £47,371 (2021: £259,904) with the IBA. The IBA paid certain administrative costs which will be reimbursed by eyeWitness and are included in note 5, Charitable activities, £136,803 (2021: £261,572). Donation was received from IBA £360,000 (2021: £73,138). Donation in kind £300,438 (2021: Nil)

EYEWITNESS

England & Wales - Charity number 1156242

Accounts

Company Registration No. 08703983

Charity Registration No. 1156242

eyeWitness

**(a private company limited by
guarantee)**

**Annual report and unaudited financial
statements**

**For the year ended
31 December 2021**

eyeWitness

Annual report and financial statements

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Independent examiner's report	6
Statement of financial activities (incorporating the income and expenditure account)	7
Balance sheet	8
Statement of cash flows	9
Notes to the financial statements	10

eyeWitness

Trustees and advisers

Trustees

R.Goldstone
P.Zeidman
A.Ramberg
M.Ellis
D.Rivkin
J.Mendez
T. Hughes
A. Arpón de Mendivil (appointed 20 April 2021)

Secretary

T.Hughes

Registered Office

4 Old Park Lane
London
W1K 1QW

Independent Examiner

Paul Oxtoby
RSM Tax and Accounting Limited
St Philips Point
Temple Row
Birmingham
B2 5AF

Bankers

CAF Bank Ltd
25 Kings Hill
West Malling
Kent ME19 4JQ

Trustees' report (incorporating Directors' report) for the year ended 31 December 2021

The Trustees, who are also Directors of the charitable company, present their annual report along with the financial statements of eyeWitness (the "Charity") for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

Structure, governance & management

The Company with registration number 08703983 and registered address of 4 Old Park, London W1K 1QW is a private company limited by guarantee and was incorporated on 24th September 2013 in England.

The Company commenced activities towards the end of 2015.

eyeWitness is governed by Articles of Association. Sufficient reserves will be maintained to meet the ongoing requirements of the charity.

An insurance policy is maintained by the International Bar Association to indemnify the Trustees.

Method of appointment of Trustees

The Trustees are nominated by the Project Director, based on their expertise in the field, and approved by consensus of the existing Board of Trustees. The Trustees receive no remuneration.

Objectives & activities

The objectives of eyeWitness are for the public benefit to promote:

- (1) Human rights in relation to torture and inhuman or degrading treatment or punishment (as defined in Article 3 of the European Convention on Human Rights) and
- (2) Rights which are protected by criminal sanction under the Rome Statute of the International Criminal Court and subsequent revisions thereto by all or any of the following means:
 - (a) Monitoring and reporting of abuses of such rights to lawful prosecuting authorities;
 - (b) Contributing to the sound administration of the law as it relates to such rights;
 - (c) Raising awareness of, advancing education in and promoting public support for such rights.

During the year ended 31 December 2021, eyeWitness continued to disseminate a mobile camera app, designed to document and report information on human rights abuses. The app was launched publicly in 2015. Specifically, during this period, eyeWitness identified human rights organisations interested in using the app to document violations in locations suffering serious rights violations, including torture or rights protected under the Rome Statute. eyeWitness provided training on how to use the app and follow up support to these organisations. eyeWitness also increased its roster of pro bono attorneys to assist in reviewing the increasing amount of information submitted to eyeWitness using the app. Finally, eyeWitness also provided information collected with the app to investigators at national and international levels. The trustees consider that the charity enjoyed a successful year against the objectives set for the charity when it was formed in 2013.

The trustees confirm they have regard to the Charity Commissions' guidance on public benefit.

Achievements & performance

eyeWitness received approximately 3,300 submissions to the eyeWitness server from app users in eight countries. eyewitness also submitted two dossiers to investigative bodies.

Trustees' report (incorporating Directors' report) for the year ended 31 December 2021 (continued)

Financial review

During 2021, the Company received donations from the International Bar Association of £73,138, £10,000 from Linklaters Business Service, £426 from Wayamo and £149 from others.

During the year eyeWitness incurred administrative costs recharged from the International Bar Association amounting to £261,572 (2020: £311,448).

At the year-end eyeWitness had unrestricted reserves of £551,836 (2020: £729,695).

Key performance indicators are not considered necessary for an understanding of the development, performance, or position of the business of the company. There are no risks or uncertainties facing the company including those within the context of the use of financial instruments.

Reserves Policy

It is the Trustees' objective to maintain a high level of reserves because they do not have control over the income enjoyed by the Company.

Plans for the future

eyeWitness will continue to promote use of the app among individuals and organisations that document and report on torture and other crimes identified by the Rome Statute of the International Criminal Court. The promotion activities include in-country training workshops and establishment of ongoing partnerships. eyeWitness will also continue to analyse all information received from app users and seek out the appropriate authority to take further action on the information.

Going Concern

eyeWitness has significant cash reserves and net assets. The trustees consider the resources of the charity adequate to continue in operation for the foreseeable future and for at least 12 months from the date of this report.

Statement of financial activities

The statement of financial activities for the year ended 31 December 2021 reflects the receipt of donations from the IBA, Linklaters and the expense of payroll and administrative costs throughout 2021.

Trustees

Staff employed by the International Bar Association are responsible for the day to day running of the charity. Wendy Betts, Project Director has overall responsibility to the trustees for the operation of the charity.

The Trustees who are Directors of the Company who served during the year and up to the date of this report were:

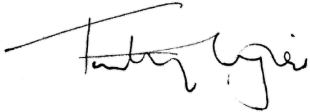
R.Goldstone
P.Zeidman
A.Ramberg
M.Ellis
D.Rivkin
J.Mendez
T. Hughes
A. Arpón de Mendivil (appointed 20 April 2021)

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemptions. Accordingly, the trustees have elected to take the advantage of the exemption from preparing a strategic report.

eyeWitness

**Trustees' report (incorporating Directors' report)
for the year ended 31 December 2021 (continued)**

Approved by the Board on Tuesday 7 June , 2022 and signed on its behalf by:



T. Hughes

Trustee

International Bar Association
5 Chancery Lane
London
WC2A 1LG

Trustees responsibilities statement

The trustees (who are also directors of eyeWitness for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are 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;
- state whether applicable UK Accounting Standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent examiner's report to the trustees of eyeWitness

I report to the trustees on my examination of the financial statements of eyeWitness ('the company') for the year ended 31 December 2021, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

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: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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.

Paul Oxtoby

Name: Paul Oxtoby FCCA

Name of applicable listed body: Association of Chartered of Certified Accountants

Relevant professional qualification or membership of professional body: Chartered Certified Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

St Philips Point

Temple Row

Birmingham

B2 5AF

Date: 8 June 2022

Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2021

	Notes	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOME FROM:				
Donations	4	83,713	83,713	30,000
TOTAL INCOME		83,713	83,713	30,000
EXPENDITURE ON:				
Charitable activities	5	261,572	261,572	311,448
TOTAL EXPENDITURE		261,572	261,572	311,448
Net (expenditure) for the year/ NET MOVEMENT OF FUNDS		(177,859)	(177,859)	(281,448)
Accumulated funds brought forward		729,695	729,695	1,011,143
Accumulated funds carried forward	7	551,836	551,836	729,695

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derive from continuing activities. All prior year funds were unrestricted.

Balance sheet
As at 31 December 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Cash at bank and in hand		811,740	812,854
		811,740	812,854
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	6	(259,904)	(83,159)
Net current assets		551,836	729,695
Total assets less current liabilities		551,836	729,695
NET ASSETS		551,836	729,695
FUNDS			
Unrestricted funds	7	551,836	729,695
TOTAL FUNDS		551,836	729,695

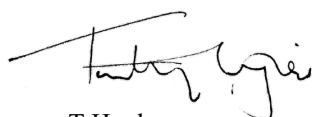
For the year ended 31 December 2021 the Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The members have not required the Charitable Company to obtain an audit of its financial statements for the period in question in accordance with section 476.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements (Company Registration Number 08703983, Charity Registration Number 1156242) were approved and authorised for issue by the Board of Trustees on 7 June 2022.

Signed on behalf of the Board of Trustees.



T.Hughes
Trustee

Statement of cash flows
For the year ended 31 December 2021

	2021	2020
	£	£
(Deficit) from operating activities	(117,860)	(281,448)
Increase/(decrease) in creditors	176,746	(333,865)
	<u>(1,114)</u>	<u>(615,313)</u>
Net cash (used in) operating activities	(1,114)	(615,313)
Net cash (outflow) and (decrease) in cash	(1,114)	(615,313)
Cash and cash equivalents at beginning of year	<u>812,854</u>	<u>1,428,167</u>
Cash and cash equivalents at end of year	<u>811,740</u>	<u>812,854</u>
Components of cash and cash equivalents		
Cash	<u>811,740</u>	<u>812,854</u>
	<u>811,740</u>	<u>812,854</u>

Notes to the financial statements For the year ended 31 December 2021

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the Company's financial statements.

Company and charitable status

eyeWitness, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. There are currently ten Trustees who are also the members of the company. The charity is a registered charity. The registered office is given on page 1.

Basis of preparation

These financial statements have been prepared under the historical cost convention and are drawn up in accordance with the Charities Act 2011 and the 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).

The functional currency of eyeWitness is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

eyeWitness constitutes a public benefit entity as defined by FRS102.

Going concern

These financial statements are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and for a minimum of 12 months after the date of this report.

Income

Donations are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

All income is accounted for on an accruals basis.

Expenditure

Expenditure is accounted for on an accruals basis.

Fund accounting

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

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

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.

Taxation

As a registered charity, eyewitness is exempt from taxation on its income and gains falling due within part 11 of the Corporation Taxation Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes. No tax charge has arisen in the period ended 31 December 2021.

**Notes to the financial statements
For the year ended 31 December 2021**

1. Accounting policies (continued)

Critical accounting judgements and key sources of estimation uncertainty

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

2 Information regarding trustees and employees

The Company had no employees since incorporation through to 31 December 2021.

No Emoluments, other benefits or expenses were payable to the trustees of the Company during the year (2020: £nil).

eyeWitness does not employ any staff, the International Bar Association provides administrative and management services to eyeWitness and cross-charges at costs to eyeWitness for its services. For 2021 the cost of these services was £217,824 (2020: £245,775).

3. Movement in total funds for the year

	2021	2020
	£	£
This is stated after charging:		
Independent Examiner’s remuneration, inclusive of disallowable taxes	2,520	2,520
	<hr/>	<hr/>

4. Donations

		2021	2020
		£	£
Grant Income	- unrestricted funds	10,575	30,000
International Bar Association	- unrestricted funds	73,138	-
		<hr/>	<hr/>
		83,713	30,000
		<hr/>	<hr/>

**Notes to the financial statements
For the year ended 31 December 2021**

5. Charitable activities

	2021	2020
	£	£
Administrative and management activities	217,824	245,775
Travel costs	974	14,629
I/T costs	37,747	35,491
Outreach costs	518	9,631
Other costs	146	2,254
Legal & Audit & Other professional fees	3,253	3,203
Insurance	1,000	400
Bank charges	110	65
	<hr/>	<hr/>
	261,572	311,448
	<hr/> <hr/>	<hr/> <hr/>

6. Creditors: amounts falling due within one year

	2021	2020
	£	£
International Bar Association	257,384	80,638
Accruals	2,520	2,520
	<hr/>	<hr/>
	259,904	83,158
	<hr/> <hr/>	<hr/> <hr/>

**Notes to the financial statements
For the year ended 31 December 2021**

7. Funds	2021	2020
	£	£
Unrestricted funds	551,836	729,695
	<hr/>	<hr/>
	551,836	729,695
	<hr/> <hr/>	<hr/> <hr/>

8. Related party transactions

The net dealings on behalf of eyeWitness resulted in a year end balance of £259,904 (2020: £83,158) with the International Bar Association (IBA). The IBA paid certain payroll and administrative costs which will be reimbursed by eyeWitness and are included in note 5, Charitable activities, £261,572 (2020: £311,448). Donation was received from IBA £73,138 (2020: £Nil).

EYEWITNESS

England & Wales - Charity number 1156242

Accounts

Company Registration No. 08703983

Charity Registration No. 1156242

eyeWitness

**(a private company limited by
guarantee)**

**Annual report and unaudited financial
statements**

**For the year ended
31 December 2020**

eyeWitness

Annual report and financial statements

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eyeWitness

Trustees and advisers

Trustees

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P.Zeidman
A.Ramberg
M.Ellis
D.Rivkin
J.Mendez
T. Hughes
A. Arpón de Mendívil

Secretary

T.Hughes

Registered Office

4 Old Park Lane
London
W1K 1QW

Independent Examiner

Paul Oxtoby
RSM Tax and Accounting Limited
St Philips Point
Temple Row
Birmingham
B2 5AF

Bankers

CAF Bank Ltd
25 Kings Hill
West Malling
Kent ME19 4JQ

Trustees' report (incorporating Directors' report) for the year ended 31 December 2020

The Trustees, who are also Directors of the charitable company, present their annual report along with the financial statements of eyeWitness (the "Charity") for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

Structure, governance & management

The Company with registration number 08703983 and registered address of 4 Old Park, London W1K 1QW is a private company limited by guarantee and was incorporated on 24th September 2013 in England.

The Company commenced activities towards the end of 2015.

eyeWitness is governed by Articles of Association. Sufficient reserves will be maintained to meet the ongoing requirements of the charity.

An insurance policy is maintained by the International Bar Association to indemnify the Trustees.

Method of appointment of Trustees

The Trustees are nominated by the Project Director, based on their expertise in the field, and approved by consensus of the existing Board of Trustees. The Trustees receive no remuneration.

Objectives & activities

The objectives of eyeWitness are for the public benefit to promote:

- (1) Human rights in relation to torture and inhuman or degrading treatment or punishment (as defined in Article 3 of the European Convention on Human Rights) and
- (2) Rights which are protected by criminal sanction under the Rome Statute of the International Criminal Court and subsequent revisions thereto by all or any of the following means:
 - (a) Monitoring and reporting of abuses of such rights to lawful prosecuting authorities;
 - (b) Contributing to the sound administration of the law as it relates to such rights;
 - (c) Raising awareness of, advancing education in and promoting public support for such rights.

During the year ended 31 December 2020, eyeWitness continued to disseminate a mobile camera app, designed to document and report information on human rights abuses. The app was launched publicly in 2015. Specifically, during this period, eyeWitness identified human rights organisations interested in using the app to document violations in locations suffering serious rights violations, including torture or rights protected under the Rome Statute. eyeWitness provided training on how to use the app and follow up support to these organisations. eyeWitness also increased its roster of pro bono attorneys to assist in reviewing the increasing amount of information submitted to eyeWitness using the app. Finally, eyeWitness also provided information collected with the app to investigators at national and international levels. The trustees consider that the charity enjoyed a successful year against the objectives set for the charity when it was formed in 2013.

The trustees confirm they have regard to the Charity Commissions' guidance on public benefit.

Achievements & performance

eyeWitness received approximately 3,300 submissions to the eyeWitness server from app users in eight countries. eyewitness also submitted two dossiers to investigative bodies.

Trustees' report (incorporating Directors' report) for the year ended 31 December 2020 (continued)

Financial review

During 2020, the Company received donations from the Linklaters Business Service totalling £30,000.

During the year eyeWitness incurred administrative costs recharged from the International Bar Association amounting to £311,448 (2019: £412,134).

At the year-end eyeWitness had unrestricted reserves of £729,695 (2019: £1,011,143).

Key performance indicators are not considered necessary for an understanding of the development, performance or position of the business of the company. There are no risks or uncertainties facing the company including those within the context of the use of financial instruments.

Reserves Policy

It is the Trustees' objective to maintain a high level of reserves because they do not have control over the income enjoyed by the Company.

Plans for the future.

eyeWitness will continue to promote use of the app among individuals and organisations that document and report on torture and other crimes identified by the Rome Statute of the International Criminal Court. The promotion activities include in-country training workshops and establishment of ongoing partnerships. eyeWitness will also continue to analyse all information received from app users and seek out the appropriate authority to take further action on the information.

Going Concern

eyeWitness has significant cash reserves and net assets. The trustees consider the resources of the charity adequate to continue in operation for the foreseeable future and for at least 12 months from the date of this report.

Statement of financial activities

The statement of financial activities for the year ended 31 December 2020 reflects the receipt of a donation from the Linklaters and the expense of payroll and administrative costs throughout 2020.

Trustees

Staff employed by the International Bar Association are responsible for the day to day running of the charity. Wendy Betts, Project Director has overall responsibility to the trustees for the operation of the charity.

The Trustees who are Directors of the Company who served during the year and up to the date of this report were:

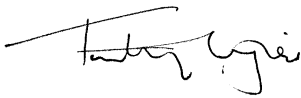
P.Zeidman
A.Ramberg
M.Ellis
D.Rivkin
J.Mendez
T. Hughes
A. Arpón de Mendivil (appointed 20 April 2021)
H. Kennedy (resigned 21 August 2020)
S.Moyo (resigned 31 December 2020)
M. Solc (resigned 31 March 2020)

eyeWitness

**Trustees' report (incorporating Directors' report)
for the year ended 31 December 2020 (continued)**

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemptions. Accordingly, the trustees have elected to take the advantage of the exemption from preparing a strategic report.

Approved by the Board on 24 May 2021 and signed on its behalf by:



T. Hughes

Trustee

International Bar Association
4th Floor, 10 St Bride Street
London
EC4A 4AD

Trustees responsibilities statement

The trustees (who are also directors of eyeWitness for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are 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;
- state whether applicable UK Accounting Standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

eyeWitness

Independent examiner's report to the trustees of eyeWitness

I report to the trustees on my examination of the financial statements of eyeWitness ('the company') for the year ended 31 December 2020, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

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: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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

Paul Oxtoby FCCA

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

St Philips Point

Temple Row

Birmingham

B2 5AF

Date: 25 May 2021

Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2020

	Notes	Unrestricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
INCOME FROM:				
Donations	4	30,000	30,000	350,000
TOTAL INCOME		30,000	30,000	350,000
EXPENDITURE ON:				
Charitable activities	5	311,448	311,448	412,134
TOTAL EXPENDITURE		311,448	311,448	412,134
Net (expenditure) for the year/ NET MOVEMENT OF FUNDS		(281,448)	(281,448)	(62,134)
Accumulated funds brought forward		1,011,143	1,011,143	1,073,277
Accumulated funds carried forward	7	729,695	729,695	1,011,143

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derives from continuing activities. All prior year funds were unrestricted.

**Statement of cash flows
For the year ended 31 December 2020**

	Notes	2020 £	2019 £
CURRENT ASSETS			
Cash at bank and in hand		812,854	1,428,167
		<hr/>	<hr/>
		812,854	1,428,167
		<hr/>	<hr/>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	6	(83,159)	(417,024)
		<hr/>	<hr/>
Net current assets		729,695	1,011,143
		<hr/>	<hr/>
Total assets less current liabilities		729,695	1,011,143
		<hr/>	<hr/>
NET ASSETS		729,695	1,011,143
		<hr/>	<hr/>
FUNDS			
Unrestricted funds	7	729,695	1,011,143
		<hr/>	<hr/>
TOTAL FUNDS		729,695	1,011,143
		<hr/>	<hr/>

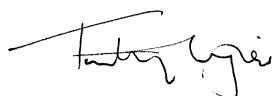
For the year ended 31 December 2020 the Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The members have not required the Charitable Company to obtain an audit of its financial statements for the period in question in accordance with section 476.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements (Company Registration Number 08703983, Charity Registration Number 1156242) were approved and authorised for issue by the Board of Trustees on 24 May 2021.

Signed on behalf of the Board of Trustees.



T. Hughes
Trustee

Statement of cash flows
For the year ended 31 December 2020

	2020	2019
	£	£
(Deficit) from operating activities	(281,448)	(62,134)
Increase/(Decrease) in creditors	(333,865)	25,327
	<u>(615,313)</u>	<u>(36,807)</u>
Net cash (used in) from operating activities	(615,313)	(36,807)
Net cash (outflow) and (decrease) in cash	(615,313)	(36,807)
Cash and cash equivalents at beginning of year	<u>1,428,167</u>	<u>1,464,974</u>
Cash and cash equivalents at end of year	<u>812,854</u>	<u>1,428,167</u>
Components of cash and cash equivalents		
Cash	<u>812,854</u>	<u>1,428,167</u>
	<u>812,854</u>	<u>1,428,167</u>

Notes to the financial statements For the year ended 31 December 2020

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the Company's financial statements.

Company and charitable status

eyeWitness, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. There are currently ten Trustees who are also the members of the company. The charity is a registered charity. The registered office is given on page 1.

Basis of preparation

The financial statements are prepared under the historical cost convention, in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2019)" 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; and the Companies Act 2006.

The functional currency of eyeWitness is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

eyeWitness constitutes a public benefit entity as defined by FRS102.

Going concern

These financial statements are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and for a minimum of 12 months after the date of this report.

Income

Donations are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

All income is accounted for on an accruals basis.

Expenditure

Expenditure is accounted for on an accruals basis.

Fund accounting

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

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

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.

Taxation

As a registered charity, eyeWitness is exempt from taxation on its income and gains falling due within part 11 of the Corporation Tax Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes. No tax charge has arisen in the period ended 31 December 2020.

**Notes to the financial statements
For the year ended 31 December 2020**

1. Accounting policies (continued)

Critical accounting judgements and key sources of estimation uncertainty

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

2 Information regarding trustees and employees

The Company had no employees since incorporation through to 31 December 2020.

No Emoluments, other benefits or expenses were payable to the trustees of the Company during the year (2019: £nil).

eyeWitness does not employ any staff, the International Bar Association provides administrative and management services to eyeWitness and cross-charges at costs to eyeWitness for its services. For 2020 the cost of these services was £245,775 (2019: £223,071)

3. Movement in total funds for the year

	2020	2019
	£	£
This is stated after charging:		
Independent Examiner’s remuneration, inclusive of disallowable taxes	2,520	2,000
	<hr/>	<hr/>

4. Donations

		2020	2019
		£	£
Grant Income	- unrestricted funds	30,000	-
IBA	- unrestricted funds	-	350,000
		<hr/>	<hr/>
		<u>30,000</u>	<u>350,000</u>

**Notes to the financial statements
For the year ended 31 December 2020**

5. Charitable activities

	2020	2019
	£	£
Administrative and management activities	245,775	223,071
Travel costs	14,629	14,418
I/T costs	35,491	164,236
Outreach costs	9,631	-
Other costs	2,254	7,196
Legal & Audit & Other professional fees	3,203	2,157
Insurance	400	1,000
Bank charges	65	55
	<hr/>	<hr/>
	311,448	412,134
	<hr/> <hr/>	<hr/> <hr/>

6. Creditors: amounts falling due within one year

	2020	2019
	£	£
International Bar Association	80,638	411,424
Accruals	2,520	5,600
	<hr/>	<hr/>
	83,158	417,024
	<hr/> <hr/>	<hr/> <hr/>

**Notes to the financial statements
For the year ended 31 December 2020**

7. Funds	2020	2019
	£	£
Unrestricted funds	729,695	1,011,143
	<hr/>	<hr/>
	729,695	1,011,143
	<hr/> <hr/>	<hr/> <hr/>

8. Related party transactions

The net dealings on behalf of eyeWitness resulted in a year end balance of £83,158 (2019: £411,424) with the International Bar Association. The IBA paid certain payroll and administrative costs which will be reimbursed by eyeWitness and are included in note 5, Charitable activities, £311,448 (2019: £412,134). No donation was received from IBA (2019: £350,000).