

**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 2023**

## **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

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

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 2023. 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 W1K 1QW is a private company limited by guarantee and was incorporated on 24<sup>th</sup> 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 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.

### **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 2023 reflects the receipt of donations from the International Bar Association, Linklaters, Fédération Internationale pour les droits humains (FIDH), Picture People and a donation in kind and administrative costs throughout 2023.

### **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

A. Arpón de Mendivil

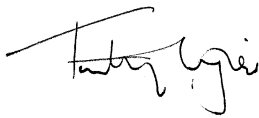
F. Bensouda (Began her tenure in May 2023)

I. Hrdličková (Served as a trustee from May 2023 to November 2023)

**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:

A handwritten signature in black ink, appearing to read 'T. Hughes', with a stylized flourish at the end.

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 £
<b>INCOME FROM:</b>				
Donations	4	681,157	681,157	663,005
Interest Received		1,666	1,666	553
		<hr/>	<hr/>	<hr/>
<b>TOTAL INCOME</b>		682,823	682,823	663,558
		<hr/>	<hr/>	<hr/>
<b>EXPENDITURE ON:</b>				
Charitable activities	5	517,309	517,309	437,589
		<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		517,309	517,309	437,589
		<hr/>	<hr/>	<hr/>
<b>Net Income for the year/ NET MOVEMENT OF FUNDS</b>		165,514	165,514	225,969
<b>Accumulated funds brought forward</b>		777,805	777,805	551,836
		<hr/>	<hr/>	<hr/>
<b>Accumulated funds carried forward</b>	7	943,319	943,319	777,805
		<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 2023**

**Company Registration No: 08703983**

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

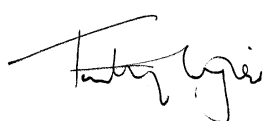
For the year ended 31 December 2023 the Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' 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
	£	£
<b>Increase from operating activities</b>	<b>165,514</b>	<b>225,969</b>
Increase/(Decrease) in creditors	25,002	(209,761)
<b>Net cash provided by operating activities</b>	<b>190,516</b>	<b>16,208</b>
<b>Net cash inflow and increase in cash</b>	<b>190,516</b>	<b>16,208</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>827,948</b>	<b>811,740</b>
<b>Cash and cash equivalents at end of year</b>	<b>1,018,464</b>	<b>827,948</b>
<b>Components of cash and cash equivalents</b>		
Cash	1,018,464	827,948
	<b>1,018,464</b>	<b>827,948</b>

## **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.

## 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/>

#### 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/>
		681,157	663,005
		<hr/>	<hr/>

## 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**

<b>7. Funds</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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.