

CEASEFIRE CENTRE FOR CIVILIAN RIGHTS

England & Wales · Charity number 1160083

Details

Other names CEASEFIRE

Status Registered

Legal form Charitable company

Company number [09069133](#)

Registered 2015-01-22

Register [View on the Charity Commission register](#)

Contact

Address 3 Whitehall Court
London
SW1A 2EL

Phone 020 7766 3484

Email contact@ceasefire.org

Website www.ceasefire.org

Activities

Objects: (1) TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) THROUGHOUT THE WORLD BY ALL OR ANY OF THE FOLLOWING MEANS: MONITORING ABUSES OF HUMAN RIGHTS; OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE; RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE; RESEARCH INTO HUMAN RIGHTS ISSUES; PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS; CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW; COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION; RAISING AWARENESS OF HUMAN RIGHTS ISSUES; PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS; PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS; INTERNATIONAL ADVOCACY OF HUMAN RIGHTS; ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS; WITH PARTICULAR REFERENCE TO BUT NOT EXCLUSIVELY RELATED TO THE RIGHTS OF CIVILIANS AND NON-COMBATANTS IN SITUATIONS OF ARMED CONFLICT, DISTURBANCES OR INSECURITY. IN FURTHERANCE OF THAT OBJECT BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER TO ENGAGE IN POLITICAL ACTIVITY PROVIDED THAT THE TRUSTEES ARE SATISFIED THAT THE PROPOSED ACTIVITIES WILL FURTHER THE PURPOSES OF THE CHARITY TO AN EXTENT JUSTIFIED BY THE RESOURCES COMMITTED AND THE ACTIVITY IS NOT THE DOMINANT MEANS BY WHICH THE CHARITY CARRIED OUT ITS OBJECTS. (2) TO PROMOTE NATIONAL AND INTERNATIONAL CONFLICT RESOLUTION AND RECONCILIATION FOR THE PUBLIC BENEFIT WITH A VIEW TO RELIEVING SUFFERING, POVERTY AND DISTRESS AND BUILDING AND MAINTAINING SOCIAL COHESION AND TRUST WITHIN AND BETWEEN COMMUNITIES BY: (A) INVESTIGATING AND IDENTIFYING PROBABLE CAUSES OF CONFLICT; (B) EXAMINING PROBABLE SOLUTIONS FOR CONFLICT THROUGH PARTICIPATORY RESEARCH INTO RELEVANT AND SOCIAL ISSUES; AND (C) PUBLISHING REPORTS FOR THE PUBLIC BENEFIT ON THE CAUSES AND RECOMMENDED SOLUTIONS OF PARTICULAR CONFLICTS; PROVIDED THAT ALL ACTIVITIES SHALL BE BALANCED AND SHALL MAINTAIN OR ENHANCE THE CHARITY'S COMMITMENT TO REMAINING IMPARTIAL.

Activities: The organization aims to: ? Develop the practice of ?civilian-led monitoring? of violations of international humanitarian law and human rights; ? Pursue legal accountability for those responsible for such violations; ? Develop the practice of civilian rights and raise public support for the promotion of civilian rights.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Iraq
- Lebanon
- South Sudan
- Syria
- Yemen
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£652,384	£476,577	£434,520	3
2023-12-31	£406,716	£310,956	-	-
2022-12-31	£388,907	£354,149	-	-
2021-12-31	£325,119	£307,980	-	-
2020-12-31	£408,930	£441,212	-	-

Trustees

Name	Role	Appointed
Dr Conall Illann Mallory		2026-03-03
Lucy Belize Freeman		2019-11-27
PIERS JONATHAN FELTHAM		2014-05-02
Sareta Jane Ashraph		2021-03-18
Shehara Natalie Samarasinghe		2026-03-03
Ziyad Marar		2014-05-02

CEASEFIRE CENTRE FOR CIVILIAN RIGHTS

England & Wales - Charity number 1160083

Accounts

Company number: 09069133

Charity Number: 1160083

Ceasefire Centre for Civilian Rights

Report and financial statements
For the year ended 31 December 2024

Ceasefire Centre for Civilian Rights

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For the year ended 31 December 2024

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Ceasefire Centre for Civilian Rights

Reference and administrative information

For the year ended 31 December 2024

Company number 09069133

Charity number 1160083

Registered office and operational address 3 Whitehall Court
London
SW1A 2EL

Country of Registration England & Wales

Country of Incorporation United Kingdom

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Piers Feltham
Lucy Freeman
Maggie Murphy
Clara Sandoval Villalba
Sareta Ashraph
Ziyad Marar

Secretary Mark Lattimer Executive Director

Bankers National Westminster Bank PLC
Strand Villiers House Branch
38 Strand
London
WC2N 5JQ

Solicitors Bates Wells
10 Queen Street Place
London
EC4R 1BE

Independent Examiner Noelia Serrano
Sayer Vincent LLP
Chartered Accountants and Statutory Auditors
110 Golden Lane
London
EC1Y 0TG

The trustees present their report and financial statements for the year ended 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report under company law and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The organization aims to:

- Develop the practice of 'civilian-led monitoring' of human rights abuses, ensuring that timely and reliable information is made widely available, in a secure manner, from countries or territories where the security situation makes existing reporting poor or non-existent;
- Pursue legal accountability for those responsible for such abuses, and their sponsors, even in the absence of an effective state structure on the ground;
- Develop the practice of civilian rights and raise public support for the promotion of civilian rights.

Public benefit focus on ensuring that our activities achieve our charitable aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work within the last twelve months. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance in the delivery of public benefit

The rise reported last year in global rates of conflict and the concomitant increase in civilian harm continued in 2024, rendering the charity's activities of urgent relevance.

The activities of the charity in 2024 in furtherance of the purposes above have focused on the major programmes described below. In addition to these, Ceasefire also continued in 2024 to monitor developments regarding civilian harm and opportunities for improving accountability in a number of other jurisdictions, including Yemen, Libya, Sudan, South Sudan and Democratic Republic of Congo.

Ceasefire Centre for Civilian Rights

Trustees' annual report

For the year ended 31 December 2024

Iraq: strengthening legal protection for civilians, promoting reparation for violations and addressing gender-based violence

Ceasefire's legal helpdesk office in Iraq continued to deliver pro bono legal assistance to Iraqi civilians affected by war, including the most recent Iraq-ISIS conflict, by leveraging existing Iraqi reparation schemes. During the year the centre received hundreds of enquiries and consultation requests through drop-in visits, phone calls, messages via social media platforms, and a dedicated WhatsApp line. In total, our team now have a caseload of some 750 civilian harm cases, and have been successful in securing reparations awards in over 200.

In April Ceasefire launched a social media campaign on our Arabic Facebook page to raise awareness among Iraqis about the available reparation schemes under national laws. Over 52 days the campaign reaching 167,200 users from various provinces, including those most affected by the Iraq-ISIS conflict, and garnered over 23,000 engagements. Many of these interactions involved potential credible claims, which our team has taken on and supported.

In May, Ceasefire conducted a two-day training workshop for Iraqi civil society organisations (CSOs) to enhance their understanding and skills regarding the Iraqi national reparation and compensation schemes. The workshop participants included CSO members, human rights activists, and lawyers, representing various Iraqi provinces, as well as Iraqi officials from different government institutions involved in the implementation of the Iraqi reparation laws, including representatives from the Iraqi Parliament, Directorate of Victims of War Operations, Military Mistakes and Terrorist Operations, the Compensation Committee in Nineveh, the Directorate of Yazidi Survivor Affairs, and finally, the Prime Minister's representative on Yazidi Affairs.

An important project under our Iraq programmes focuses on monitoring violence against women (VAW) and supporting survivors. In March Ceasefire published a new report on family-based violence against women and its relationship to the armed conflicts in Iraq. With our longstanding Iraqi partner Asuda for Combatting Violence against Women, we have also expanded further support services to survivors of violence, including those eligible for reparations under the new 'Yazidi Survivors Law'. Since the project's inception, legal and psychosocial services have been delivered to 305 survivors across the Kurdistan Region. In a challenging policy environment, one element of the project is to provide technical support to improve official responses to VAW. Meetings were held with both KRG officials and, in September, with officials and parliamentarians in Baghdad and work was undertaken on a detailed study of draft legislation.

An independent evaluation of our previous programmes in Iraq to date reported in June, with very positive results, and is available on our website.

Promoting inclusive documentation and access to justice in Syria

This new three-year programme began in January and is supported by the European Commission. Together with our partners Syrians for Truth and Justice, the programme is developing a cadre of some 50 civil society activists to train as violations documenters. The first online training course

on international standards was held over the summer and the second in person course on interview and documentation techniques took place in Qamishli in north-east Syria over three days in October. A series of meetings with local Syrian officials and judges on advancing transitional justice was held at the same time.

The first report under the programme was published in early May, focusing on violations committed in Turkish-occupied Afrin in the north-west, based on over 150 cases of documented violations including killings, arbitrary detention, extortion, forced marriage and theft and destruction of property. The report was featured in a side event we co-organised with partners at the annual EU-Syria Conference in Brussels in April and also at an event organised by a coalition of Syrian NGOs in October. Research enabled a submission to the UN Commission of Inquiry on Syria.

A series of sub-grants to local civil society organisations across the country will be made under the programme. Following a call for proposals, a shortlist of proposals received was drawn up, with awards due to be made in the new year.

In December the overthrow of the long-standing Assad government/dynasty necessitated a period of urgent planning to work out the implications for our beneficiaries, partners and ongoing activities. Given the focus of our work on transitional justice as well as documenting ongoing violations, the political changes have only increased the relevance of the programme but will prompt careful consideration of priorities.

Civilian harm in Israel/Palestine

Together with academics from University College London and Temple University in the USA Ceasefire publishes a comprehensive online interactive map and database covering all civil judgments in the Israeli courts made against the Israeli Defence Forces (IDF) and Palestinian Authority for death, injury and property damage in the Occupied Palestinian Territories. The database covers nearly 500 separate cases over six decades.

On 7 October 2023 attacks by Palestinian armed groups on Israel triggered a major intensification of the conflict between Israel and Hamas. During 2024 Ceasefire continued to publish a number of articles in legal media to assess adherence to international humanitarian law and to promote greater compliance, including with provisional measures issued by the International Court of Justice. Following Ceasefire analysis of the potential for creating an international register of damage for the occupation of Palestinian Territory, the call for an international register was included in the UN General Assembly resolution on the situation of Palestine in late September.

Reparations for Ukraine

This project aims to strengthen civil society participation in the design and delivery of inclusive reparations mechanisms for Ukraine through civil society briefing and consultation, identification of lessons learned from previous official compensation programmes and supported national and international advocacy with key stakeholders.

In 2024 primary research involved direct engagement with victims and civil society including through interviews and focus groups to gather their experiences of existing social protection for civilians who were deprived of their liberty as a result of Russia's armed aggression against Ukraine, and their expectations for future reparations mechanisms. The insights gained from this research will inform a report to be published in 2025 as well as a six-week online campaign to raise awareness about the principle of reparation and its legal basis, encouraging Ukrainian civil society to generate discussion on future reparations mechanisms and to promote the concept of reparations as a necessary element in any internationally-mediated settlement.

Civilian rights and military accountability in the UK's use of armed force

During the year Ceasefire produced a number of reports, briefings, social media campaigns and videos, all aimed at strengthening the practice of civilian protection and improving accountability related to UK military operations.

In April we published a [report](#) on *Strengthening democratic control of UK war powers*, followed by an [op-ed](#) in *The New Humanitarian* and a video and social media campaign, which garnered over 200,000 impressions. In September, we published a [policy brief](#) on *Strengthening parliamentary oversight of UK Special Forces* and in November, we launched a [report](#) on *Strengthening UK military investigations into civilian harm*, which outlines the applicable legal framework, evaluates the UK's investigatory practice, and proposes new approaches to investigations that would facilitate compliance with international law and contribute to civilian protection. Our launches, side events and consultations have featured senior MPs from across parties, officials, military officers, academics, journalists and civil society.

During the year Ceasefire also partnered with Queen's University Belfast and University College London on a research impact project to advance the idea of a UK civilian harm compensation scheme.

Financial review

The charity's total income for 2024 was £652K, a significant increase on the previous year. Expenditure in the year was £477K. In 2024 the charity received valuable and continuing support from the Swiss Federal Department of Foreign Affairs, the Joseph Rowntree Charitable Trust, Asuda Organisation for Combating Violence against Women – United Nations Trust Fund to End Violence against Women, the Allen & Overy Foundation, the Open Society Foundations and the Fondation Pro Victimis. The charity also welcomed new donors, including the European Commission and the Swedish Postcode Lottery Foundation, giving a good outlook for the continuing development and growth of the charity's activities. Ceasefire is very grateful for this support and for gifts from individual donors which enable us to work on some of the most complex rights challenges in the world.

Grant-making policy: Funds are supplied to civil society partner organisations under written agreements for joint activities including monitoring and documentation of human rights violations, legal assistance to victims, research and publications, and national and international advocacy.

Contracts specify the activities to be undertaken by the partner, time schedules, narrative and financial reporting requirements to ensure that all funds have been used for the intended purpose, disbursement schedule and ethical and due diligence policies.

Reserves policy and going concern

Reserves policy: The charity seeks to ensure that it always holds sufficient reserves to cover planned expenditure over the following 4 months, currently forecast at £182K. At year end it held £179K in unrestricted reserves, just under the target. As the charity's operations grow, it intends to maintain a prudent reserve to ensure stability.

The charity's liabilities are currently small and it has pursued a prudent policy of only taking on any new liability in line with assets. The trustees therefore conclude with regard to the preparation of the accounts that a going concern basis is appropriate and that there are no material uncertainties.

Monitoring and managing risks

Ceasefire maintains a risk register which is updated and discussed by the trustees on a regular basis. Some 24 separate categories of risk have been identified, with particular attention placed on the ongoing risks associated with operating in conflict-affected environments. The principal risks include: operational security, including for staff, partners and beneficiaries in the field; digital security; restrictions on civil space in countries of operation; and financial/funding shocks affecting the humanitarian and human rights sectors. Each risk is assessed for likelihood and potential impact and mitigation factors identified to prevent, pre-empt or manage the risk. This may result in the implementation of additional due diligence measures or the postponement or curtailment of specific activities, in consultation with donors and partners.

Plans for the future

Ceasefire undertook a strategic review during 2024 to review the overall direction of the organisation in preparation for the next strategic period. This included consultation with civil society partners, donors and other stakeholders, as well as an assessment of external factors, including changes in the face of armed conflict, the rise in rates of civilian harm and the need to ensure that implementation of human rights and international humanitarian law meets the challenge of protecting civilians.

Guided by best practice in the humanitarian sector and the drive to embrace innovation, Ceasefire will pursue the following three objectives in the 2025–2028 strategic period:

- 1: To enable civilians to document violations committed against them in armed conflict;
- 2: To empower civilians to claim their rights under the Geneva Conventions and human rights law;
- 3: To protect civilians by holding militaries accountable and to prevent violence by strengthening safeguards on the use of military force.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 3 June 2014 and registered as a charity on 22 January 2015.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

The trustees are responsible for the overall governance of the charity, in accordance with the memorandum and articles of association. The trustee board approves the strategy, budget and organisational policies; it also reviews and approves the annual accounts and appoints the independent examiner. The trustees delegate all day-to-day responsibilities for running the organisation to the Executive Director, assisted by a team of staff and specialist consultants.

Appointment and induction of trustees

Under the articles of association, new trustees are appointed by the charity. The trustees seek to ensure that together they retain sufficient expertise in the areas of the charity's operations and in charity administration and to recruit new trustees who will contribute to the charity's effectiveness and standing. A skills matrix has been developed to ensure a suitable balance of skills, experience, and diversity and to identify areas where the board could be further strengthened. On appointment, new members benefit from a thorough induction covering trustee role and responsibilities, the charity's ethical and due diligence policies, briefing on the charity's strategy and operations, and access to further training, including that offered by the Charity Commission.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Remuneration

The trustee board reviews staff remuneration on an annual basis, including taking into account any increase in the prevailing cost of living. Pay rates for the Executive Director and other staff are set bearing in mind: pay rates in comparable national and international charities in the same or related sectors as the charity; the ability of the charity to recruit staff attracted by its public benefit objectives; and the need to attract and retain staff with specific skills related to the implementation of international human rights and humanitarian law and the management of complex programmes in conflict-affected environments.

Related parties and relationships with other organisations

The charity has no subsidiary undertakings. It cooperates with a number of like-minded organisations in the UK and overseas to achieve its charitable purposes.

Funds held as custodian trustee on behalf of others

During 2024 there were no funds held as custodian trustee on behalf of others.

Statement of responsibilities of the trustees

The trustees (who are also directors of Ceasefire Centre for Civilian Rights for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2024 was 6 (2023 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Ceasefire Centre for Civilian Rights

Trustees' annual report

For the year ended 31 December 2024

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies

The directors acknowledge the following responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Independent Examiner

Noelia Serrano was appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 3 April 2025 and signed on their behalf by

Piers Feltham
Trustee

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

I report to the trustees on my examination of the accounts of Ceasefire Centre for Civilian Rights for the year ended 31 December 2024.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')/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 Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accounts in England and Wales, 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 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 for accounting and reporting by charities.

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

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.

Name: Noelia Serrano FCA

Address: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

Date: 28 March 2025

Ceasefire Centre for Civilian Rights

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

For the year ended 31 December 2024

	Note	Restricted £	Unrestricted £	2024 Total £	Restricted £	Unrestricted £	2023 Total £
Income from:							
Donations and legacies	2	–	2,565	2,565	–	1,939	1,939
Charitable activities							
Civilian-led monitoring, research and training	3	635,893	5,800	641,693	392,502	9,600	402,102
Other income		–	–	–	–	214	214
Bank interest		–	8,126	8,126	–	2,461	2,461
Total income		635,893	16,491	652,384	392,502	14,214	406,716
Expenditure on:							
Raising funds		–	216	216	–	241	241
Charitable activities							
Civilian-led monitoring, research and training	4	448,828	27,533	476,361	290,801	19,914	310,715
Total expenditure		448,828	27,749	476,577	290,801	20,155	310,956
Net income for the year	6	187,065	(11,258)	175,807	101,701	(5,941)	95,760
Transfers between funds		(24,090)	24,090	–	(25,372)	25,372	–
Net movement in funds	14	162,975	12,832	175,807	76,329	19,431	95,760
Reconciliation of funds:							
Total funds brought forward		92,779	165,934	258,713	16,450	146,503	162,953
Total funds carried forward		255,754	178,766	434,520	92,779	165,934	258,713

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

Ceasefire Centre for Civilian Rights

Balance sheet

Company no. 09069133

As at 31 December 2024

	Note	£	2024 £	£	2023 £
Current assets:					
Debtors	10	73,639		50,868	
Cash at bank and in hand		376,344		506,649	
		<u>449,983</u>		<u>557,517</u>	
Liabilities:					
Creditors: amounts falling due within one year	11	15,463		298,804	
		<u>15,463</u>		<u>298,804</u>	
Total net assets			434,520		258,713
			<u><u>434,520</u></u>		<u><u>258,713</u></u>
The funds of the charity:	14				
General funds		178,766		165,934	
Restricted funds		255,754		92,779	
		<u>434,520</u>		<u>258,713</u>	
Total charity funds			434,520		258,713
			<u><u>434,520</u></u>		<u><u>258,713</u></u>

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 3 April 2025 and signed on their behalf by

Piers Feltham
Trustee

Statement of cash flows

For the year ended 31 December 2024

	£	2024 £	£	2023 £
Cash flows from operating activities				
Net income for the reporting period (as per the statement of financial activities)	175,807		95,760	
Bank interest income	(8,126)		(2,461)	
(Increase) in debtors	(22,771)		(23,301)	
(Decrease)/increase in creditors	(283,341)		276,164	
		<u>(138,431)</u>		<u>346,162</u>
Net cash (used in)/provided by operating activities				
Cash flows from investing activities:				
Bank interest income	8,126		2,461	
		<u>8,126</u>		<u>2,461</u>
Net cash provided by investing activities				
Change in cash and cash equivalents in the year		(130,305)		348,623
Cash and cash equivalents at the beginning of the year		<u>506,649</u>		<u>158,026</u>
Cash and cash equivalents at the end of the year		<u>376,344</u>		<u>506,649</u>
Analysis of cash and cash equivalents				
	At 1 January 2024 £	Cash flows £	Other non- cash changes £	At 31 December 2024 £
Cash at bank and in hand	506,649	(130,305)	-	376,344
Total cash and cash equivalents	<u>506,649</u>	<u>(130,305)</u>	<u>-</u>	<u>376,344</u>

1 Accounting policies

a) Statutory information

Ceasefire Centre for Civilian Rights is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address and the principal place of business is 3 Whitehall Court, London SW1A 2EL.

b) Basis of preparation

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

c) Public benefit entity

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

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

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

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

h) Fund accounting

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

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

1 Accounting policies (continued)

i) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support and governance costs are re-allocated to each of the activities based on the share of the total costs between activities within the period.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Debtors

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

l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

m) Financial instruments

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

n) Creditors and provisions

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

o) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently-administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

p) Operating leases

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

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2024

2 Income from donations and legacies

	Restricted £	Unrestricted £	2024 Total £	Restricted £	Unrestricted £	2023 Total £
Individual donations	-	2,359	2,359	-	1,939	1,939
Fundraising events	-	206	206	-	-	-
	-	2,565	2,565	-	1,939	1,939

3 Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £	Restricted £	Unrestricted £	2023 Total £
Civilian-led monitoring, research and training						
Allen & Overy – grant	-	-	-	50,000	-	50,000
Allen & Overy pro bono legal services	75,338	-	75,338	-	-	-
Asuda Organisation for Combating Violence against Women – United Nations Trust Fund to End Violence against Women grant	10,201	-	10,201	12,070	-	12,070
European Union	192,221	-	192,221	-	-	-
Foundation Open Society Institute	66,118	-	66,118	66,784	-	66,784
Institute for International Law and Human Rights	-	-	-	13,931	-	13,931
Joseph Rowntree Charitable Trust	58,000	5,800	63,800	58,000	9,600	67,600
Minority Rights Group Europe – NORAD grant funding	-	-	-	56,346	-	56,346
Pro Victimis Foundation	57,000	-	57,000	60,000	-	60,000
Swedish Postcode Foundation	129,654	-	129,654	-	-	-
Swiss Federal Department of Foreign Affairs	47,361	-	47,361	75,371	-	75,371
Total income from charitable activities	635,893	5,800	641,693	392,502	9,600	402,102

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2024

4a Analysis of expenditure (current year)

	Cost of raising funds	Civilian-led monitoring, research and training £	Governance Costs £	Support Costs £	2024 Total £	2023 Total £
Salaries and wages (see note 7)	-	155,671	-	463	156,134	118,022
Consultancy	-	-	-	-	-	45,767
Rent and office running costs	-	14,066	-	238	14,304	8,643
Communications	-	555	-	6	561	493
IT costs	-	747	-	795	1,542	8,370
Training and evaluation activities	-	4,980	-	275	5,255	1,501
Travel	-	11,908	-	766	12,674	3,179
Funds for local NGOs for joint in-country activities (see note 5)	-	142,784	-	-	142,784	101,437
Finance Costs	-	(4,133)	-	15,238	11,105	9,148
Fundraising costs	216	-	-	-	216	241
Design and Intellectual Property	-	25,073	-	-	25,073	3,484
Report production and dissemination	-	15,840	-	-	15,840	6,698
Pro bono legal services	-	75,338	-	-	75,338	-
Legal and Professional Fees	-	6,000	9,751	-	15,751	3,973
	216	448,829	9,751	17,781	476,577	310,956
Support costs	-	17,781	-	(17,781)	-	-
Governance costs	-	9,751	(9,751)	-	-	-
Total expenditure 2024	216	476,361	-	-	476,577	
Total expenditure 2023	241	310,715	-	-		310,956

Of all the total expenditure, £27,749 was unrestricted (2023: £20,155) and £448,828 was restricted (2023: £290,801).

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2024

4b Analysis of expenditure (previous year)

	Cost of raising funds	Civilian-led monitoring, research and training £	Governance Costs £	Support Costs £	2023 Total £
Salaries and wages (see note 7)	-	117,066	-	956	118,022
Consultancy	-	45,767	-	-	45,767
Rent and office running costs	-	8,235	-	408	8,643
Communications	-	450	-	43	493
IT costs	-	1,484	-	6,886	8,370
Training and evaluation activities	-	1,501	-	-	1,501
Travel	-	2,968	-	211	3,179
Funds for local NGOs for joint in-country activities (see note 5)	-	101,437	-	-	101,437
Finance Costs	-	1,718	-	7,430	9,148
Fundraising costs	241	-	-	-	241
Design and Intellectual Property	-	3,484	-	-	3,484
Report production and dissemination	-	6,698	-	-	6,698
Legal and Professional Fees	-	-	3,973	-	3,973
	241	290,808	3,973	15,934	310,956
Support costs	-	15,934	-	(15,934)	-
Governance costs	-	3,973	(3,973)	-	-
Total expenditure 2023	241	310,715	-	-	310,956

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2024

5	Grant making	2024	2023
		£	£
	Cost		
	Civilian rights & reparation in Iraq		
	Asuda Organisation	–	25,914
	ZaZa Consulting	–	40,072
	Defending rights & securing accountability in Iraq		
	Asuda Organisation	2,700	–
	ZaZa Consulting	53,267	–
	Promoting inclusive documentation and access to justice for human rights violations in Syria		
	Asuda Organisation	4,965	–
	Syrians For Justice	23,005	–
	Protecting the Rights of Religious Minorities		
	Asuda Organisation	–	23,560
	Egyptian Commission for Rights	–	1,310
	Protecting survivors of gender-based violence in post-conflict Iraq		
	Asuda Organisation	31,747	7,300
	Supporting civil society advocacy for Ukraine reparations		
	Eastem Ukrainian Center for Civic Initiatives	27,100	3,281
		142,784	101,437
	At the end of the year	142,784	101,437

Grant making represents amounts transferred to partner organisations to undertake in-country joint activities. Grants are only made to registered independent institutions, not individuals.

6 Net income for the year

This is stated after charging:

	2024	2023
	£	£
Operating lease rentals:		
Property	10,800	7,200
Independent examiner's remuneration (excluding VAT):	3,800	3,300
Trustees' remuneration	–	–
Trustees' reimbursed expenses	–	–
Foreign exchange losses	1,064	893

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

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	134,405	100,066
Redundancy and termination costs	–	1,929
Social security costs	10,110	6,131
Employer's contribution to defined contribution pension schemes	11,619	9,896
	156,134	118,022

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

	2024	2023
	No.	No.
£70,000 - £79,999	1	1

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £87,485 (2023: £83,692).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: nil). No charity trustee received payment for professional or other services supplied to the charity (2023: nil).

The average headcount in the year was 3 (2023: 2).

8 Related party transactions

There were no related party transactions in 2024 (2023: none).

Aggregate donations from related parties were nil (2023: £nil).

9 Taxation

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

10 Debtors

	2024 £	2023 £
Trade debtors	–	29,272
Prepayments	73,322	21,180
Other debtors	317	416
	<u>73,639</u>	<u>50,868</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	53	14,033
Payroll creditors	4,178	8,357
Accruals	11,232	6,725
Deferred Income	–	269,689
	<u>15,463</u>	<u>298,804</u>

12. Deferred income

Deferred income comprises grant funds received specified for use in future years in the funding agreements.

	2024 £	2023 £
Balance at the beginning of the year	269,689	–
Amount released to income in the year	(269,689)	–
Amount deferred in the year	–	269,689
	<u>–</u>	<u>269,689</u>

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2024

13a Analysis of net assets between funds (current year)

	Restricted £	Unrestricted £	Total funds £
Net current assets	255,754	178,766	434,520

13b Analysis of net assets between funds (prior year)

	Restricted £	Unrestricted £	Total funds £
Net current assets	92,779	165,934	258,713

14a Movements in funds (current year)

	At 1 January 2024 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 31 December 2024 £
Restricted funds:					
Civilian rights & reparation in Iraq					
Allen & Overy LLP	29,915	-	(27,836)	(2,079)	-
Allen & Overy pro bono legal services	-	75,338	(75,338)	-	-
Swiss Federal Department of Foreign Affairs	(44,421)	47,361	(2,321)	(619)	-
Civilian rights and UK military accountability					
Joseph Rowntree Charitable Trust	8,154	58,000	(49,337)	(4,933)	11,884
Defending rights & securing accountability in Iraq					
Swedish Postcode Foundation	-	129,654	(90,017)	(8,102)	31,535
Promoting inclusive documentation and access to justice for human rights violations in Syria					
European Union	-	192,221	(75,447)	(3,673)	113,101
Protection from family-based violence in the Kurdistan Region of Iraq					
Asuda Organisation for Combating Violence against Women – UNTF grant	(2,739)	10,201	(10,611)	(775)	(3,924)
Protecting survivors of gender-based violence in post-conflict Iraq					
Pro Victimis Foundation	47,596	57,000	(57,360)	(3,909)	43,327
Strengthen laws that implement Iraq's Constitution					
Institute for International Law and Human Rights	(3,574)	-	3,574	-	-
Supporting civil society advocacy for Ukraine reparations					
Foundation Open Society Institute	57,848	66,118	(64,135)	-	59,831
Total restricted funds	92,779	635,893	(448,828)	(24,090)	255,754
General funds	165,934	16,491	(27,749)	24,090	178,766
Total funds	258,713	652,384	(476,577)	-	434,520

14b Movements in funds (prior year)

	At 1 January 2023 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 1 January 2024 £
Restricted funds:					
Civilian rights & reparation in Iraq					
Allen & Overy LLP	20,067	50,000	(36,837)	(3,315)	29,915
Swiss Federal Department of Foreign Affairs	(5,732)	75,371	(103,297)	(10,763)	(44,421)
Civilian rights and UK military accountability					
Joseph Rowntree Charitable Trust	(228)	58,000	(45,107)	(4,511)	8,154
Protecting the Rights of Religious Minorities					
Minority Rights Group – NORAD grant	9,262	56,346	(61,895)	(3,713)	–
Protection from family-based violence in the Kurdistan Region of Iraq					
Asuda Organisation for Combating Violence against Women – UNTF grant	(2,587)	12,070	(11,955)	(267)	(2,739)
Protecting survivors of gender-based violence in post-conflict Iraq					
Pro Victimis Foundation	–	60,000	(12,070)	(334)	47,596
Strengthen laws that implement Iraq's Constitution					
Institute for International Law and Human Rights	(4,332)	13,931	(10,704)	(2,469)	(3,574)
Supporting civil society advocacy for Ukraine reparations					
Foundation Open Society Institute	–	66,784	(8,936)	–	57,848
Total restricted funds	16,450	392,502	(290,801)	(25,372)	92,779
General funds	146,503	14,214	(20,155)	25,372	165,934
Total funds	162,953	406,716	(310,956)	–	258,713

Purposes of restricted funds**Civilian rights and reparation in Iraq**

To defend civilian rights and promote reparation and accountability in Iraq.

Civilian rights and UK military accountability

To strengthen the practice of civilian protection and improve the scope for reparations related to UK military operations.

Defending rights & securing accountability in Iraq

To defend the rights of civilians and secure civil accountability for violations in Iraq.

Promoting inclusive documentation and access to justice for human rights violations in Syria

To promote inclusive documentation and access to justice for human rights violations in Syria.

Purposes of restricted funds (continued)

Protecting the Rights of Religious Minorities

To enable civilian-led monitoring of violations of Freedom of Religion or Belief in the Middle East and North Africa region.

Protection from family-based violence in the Kurdistan Region of Iraq

Improving implementation of legislation against family-based violence in the KRI, with a focus on effective support provided to survivors. The negative carried forward fund is a result of timing and represents the amount due in 2025 under the existing agreement.

Protecting survivors of gender-based violence in post-conflict Iraq

To enable women's rights defenders to monitor and document incidents of violence against women, to increase access of survivors to support services and emergency protection and to advocate for better legislation protecting women and girls from violence.

Strengthen laws that implement Iraq's Constitution

To provide technical support and advice to Iraqi parliamentary committees and officials on legislative drafting in relation to implementing standards under international human rights and humanitarian law.

Supporting civil society advocacy for Ukraine reparations

To strengthen civil society participation in the design and delivery of inclusive reparations mechanisms for Ukraine, to bring justice to Ukraine's civilians and enable them to rebuild their lives.

Transfers

These represent the allowable apportionment of management and administration charges.

15 Operating lease commitments payable as a lessee

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

	Property 2024 £	2023 £
Less than one year	10,800	7,200
	<u>10,800</u>	<u>7,200</u>

16 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

CEASEFIRE CENTRE FOR CIVILIAN RIGHTS

England & Wales - Charity number 1160083

Accounts

Company number: 09069133

Charity Number: 1160083

Ceasefire Centre for Civilian Rights

Report and financial statements

For the year ended 31 December 2023

Ceasefire Centre for Civilian Rights

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Ceasefire Centre for Civilian Rights

Reference and administrative information

For the year ended 31 December 2023

Company number 09069133

Charity number 1160083

Registered office and operational address 3 Whitehall Court
London
SW1A 2EL

Country of Registration England & Wales

Country of Incorporation United Kingdom

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Piers Feltham
Lucy Freeman
Maggie Murphy
Clara Sandoval Villalba
Sareta Ashraph
Ziyad Marar

Secretary Mark Lattimer Executive Director

Bankers National Westminster Bank PLC
Strand Villiers House Branch
38 Strand
London
WC2N 5JQ

Solicitors Bates Wells
10 Queen Street Place
London
EC4R 1BE

Independent Examiner Noelia Serrano
Sayer Vincent LLP
Chartered Accountants and Statutory Auditors
110 Golden Lane
London
EC1Y 0TG

The trustees present their report and financial statements for the year ended 31 December 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report under company law and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The organization aims to:

- Develop the practice of 'civilian-led monitoring' of human rights abuses, ensuring that timely and reliable information is made widely available, in a secure manner, from countries or territories where the security situation makes existing reporting poor or non-existent;
- Pursue legal accountability for those responsible for such abuses, and their sponsors, even in the absence of an effective state structure on the ground;
- Develop the practice of civilian rights and raise public support for the promotion of civilian rights.

Public benefit focus on ensuring that our activities achieve our charitable aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work within the last twelve months. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance in the delivery of public benefit

The charity's activities remained of pressing relevance in 2023, reflecting an unfortunate increase in rates of global conflict and its devastating impact on civilians.

The activities of the charity in 2023 in furtherance of the purposes above have focused on:

Iraq: strengthening legal protection for civilians, promoting reparation for violations and addressing gender-based violence

This was the fourth year of a multi-year programme of ongoing work in Iraq, and something of a transitional year as we moved between donors. Further encouraging progress under the programme was made on securing reparations for civilian harm, in particular for those harmed during the ISIS conflict. Our legal help centre in Mosul supported those claiming reparations for civilian harm under Law no. 20 on Compensation for the Victims of Military Operations, Military Mistakes and Terrorist Actions. Advice has now been provided to over 630 potential claimants, covering claims for death, injury, enforced disappearance, destruction of residential homes and other forms of property damage. To date, compensation has been secured in some 140 cases supported by the help centre. A mission to Anbar and Baghdad was undertaken during the year to assess the need and potential for expanding in-person support to vulnerable civilians in those governorates.

Violations monitoring activities continued and a wide range of different forms of harm were reported on our online monitoring platform. Ceasefire also organised a training course in Iraq during the year, sharing techniques and knowledge gained on monitoring and reparations with lawyers, local officials and civil society, with a particular focus on those representing minority communities.

Ceasefire also continued to provide technical support to Iraqi parliamentarians on drafting new rights-related legislation. In addition to promoting new draft laws on enforced disappearances and amendments to the reparations law, during the year detailed advice was provided on obtaining redress for civilians harmed in the course of the protests in Iraq, as well as on a new law to prevent violence against women. The latter was also the focus of a mission in July to Iraq to provide advice and technical support to the Women's Committee of the Iraqi parliament.

In May a major advocacy success was registered with an invitation for the director of our partner organisation Asuda to address the UN Security Council in New York. This provided an opportunity to brief the Council on the rise in violence against women in Iraq and the need to promote female participation in pursuing solutions.

The final phase of research was also completed on a new report on family-based violence against women and its relationship to the armed conflicts in Iraq. Based on the identification of needs from research and feasibility activities, Ceasefire is now expanding further its legal support services to survivors of gender-based violence, including those eligible for reparations under the 'Yazidi Survivors Law'.

Freedom of Religion or Belief in conflict zones in the Middle East

This programme, conducted in partnership with Minority Rights Group and supported by NORAD, came to a successfully conclusion in June. The programme supported the expansion of Ceasefire's reporting platform which now covers the whole Middle East and North Africa region. The platform

Ceasefire Centre for Civilian Rights

Trustees' annual report

For the year ended 31 December 2023

can continue to be used to document violations of the right to freedom of religion or belief during armed conflict and Ceasefire continues to use such reports to inform submissions made to relevant authorities.

Pursuing accountability in Syria

Research for the next in a series of reports on the situation in Afrin was undertaken during the year, comprising over 150 cases of documented violations including killings, arbitrary detention, extortion, forced marriage and theft and destruction of property.

Planning was also undertaken during the year on a major new programme on promoting inclusive documentation and access to justice in Syria.

Improving protection for the rights of civilians in Yemen

June saw the publication of Ceasefire's report [The Struggle for Justice: Accountability avenues for violations committed in Yemen](#), produced in conjunction with our main Yemeni partner, Mwatana Organisation for Human Rights. Covering both international and national accountability options, the report recommended the creation of a UN criminal investigation mechanism for Yemen, along the lines of the mechanisms for Syria and Myanmar established by the General Assembly and Human Rights Council.

In partnership with Ceasefire, the human rights clinic at Yale Law School also completed a study on reparations options for Yemen. This looks at precedents for international support for reparations in other conflict situations and discusses the potential for applying good practice in Yemen.

Mapping claims for civilian harm against Israel and the Palestinian Authority

Together with academics from University College London and Temple University in the USA Ceasefire launched in July a comprehensive online interactive map and database covering all civil judgments in the Israeli courts made against the Israeli Defence Forces (IDF) and Palestinian Authority for death, injury and property damage in the Occupied Palestinian Territories. The database covers nearly 500 separate cases over six decades.

Attacks by Palestinian armed groups on Israel on 7 October started a new and highly deadly phase of the conflict between Israel and Hamas, which saw Israel commence a ground invasion of Gaza. In addition to joining calls for the international community to push for restraint, Ceasefire published a number of articles in legal media to assess adherence to international humanitarian law and promote greater compliance.

Reparations for Ukraine

In October the charity commenced a new programme on supporting civil society participation and advocacy for reparations mechanisms for Ukraine. The project combines civil society briefing and consultation, identification of lessons learned from previous official compensation programmes, and supported national and international advocacy to help bring reparative justice to Ukraine's civilians and enable them to rebuild their lives.

Ceasefire Centre for Civilian Rights

Trustees' annual report

For the year ended 31 December 2023

Initial activities comprise an evaluation of the former Ukrainian compensation programme for detainees in the east and a series of focus groups with survivors and representatives, as well as continued advocacy at the international level. We hope over the course of the programme to create a strong civil society platform on reparations, to ensure that future mechanisms are inclusive, survivor-centred and incorporate international best practice.

Civilian rights and military accountability in the UK's use of armed force

Under this project, supported by the Joseph Rowntree Charitable Trust, Ceasefire aims to strengthen the practice of civilian protection and improve the scope for reparations related to UK military operations.

A major report under the programme, [Avoiding civilian harm in partnered military operations: The UK's responsibility](#), was launched in April at an event with speakers including the former deputy chief of NATO operations in Afghanistan, BBC Panorama and Chatham House, and an audience including military officers, UN officials, academics and NGOs.

Further publications are planned, including on strengthening the role of Parliament in overseeing UK military action. An initial report on constitutional limits on executive war powers will be published early next year, and Ceasefire has also undertaken in-house research on parliamentary and public scrutiny of special forces.

In partnership with other NGOs, Ceasefire continued to monitor proposals to repeal the Human Rights Act 1998; such proposals were initially revived and then effectively shelved during the year.

Much existing UK military action is undertaken in partnership with the USA, which published a 'Civilian Harm Mitigation and Response Action Plan' in 2022. During the year the US created a new 'Center of Excellence' on civilian harm mitigation which was due to draft revised protocols on civilian harm response, including ex gratia payments and potentially compensation for civilians harmed in US or coalition operations. Ceasefire has taken part in consultations with Department of Defense staff US on what an appropriate approach could be.

Financial review

The charity's total income for 2023 was £407K, an increase on the previous year. Expenditure in the year was £311K. In 2023 the charity received valuable and continuing support from the Swiss Federal Department of Foreign Affairs, Minority Rights Group/NORAD, the Joseph Rowntree Charitable Trust, Asuda Organisation for Combating Violence against Women – United Nations Trust Fund to End Violence against Women, the Allen & Overy Foundation and the International Institute for Law and Human Rights. The charity also welcomed new donors, including the Open Society Foundations and the Fondation Pro Victimis, giving a good outlook for the continuing development and growth of the charity's activities. Ceasefire is very grateful for this support and for gifts from individual donors which enable us to work on some of the most complex rights challenges in the world.

Reserves policy and going concern

Reserves policy: The charity seeks to ensure that it always holds sufficient reserves to cover planned expenditure over the following 4 months, currently forecast at £182K (2022: £157K). At year end it held £166K in unrestricted reserves, just under the target. As the charity's operations grow, it intends to maintain a prudent reserve to ensure stability.

Risks: Ceasefire maintains a risk register which is updated and discussed by the trustees on a regular basis. Particular attention is placed on the ongoing risks associated with operating in conflict-affected environments.

The charity's liabilities are currently small and it has pursued a prudent policy of only taking on any new liability in line with assets. The trustees therefore conclude with regard to the preparation of the accounts that a going concern basis is appropriate and that there are no material uncertainties.

Plans for the future

Ceasefire's activities are planned to expand further in 2024. Significant additional donor funds were received just before year end from the European Commission and from the Swedish Postcode Foundation for new projects on civilian rights in the Middle East due to begin in January 2024 (see note 11 to the accounts).

Ceasefire's current strategy runs until the end of 2024. It was formulated guided by our principles, focused on innovation and best practice and it pursues the following three objectives:

- 1: To empower civilians in situations of armed conflict or prevailing insecurity to monitor and document violations of their rights
- 2: To seek justice and accountability for violations of civilian rights
- 3: To develop the practice of civilian protection and raise public support for the promotion of civilian rights.

The overall direction of the organisation will be reviewed in the course of 2024 by the trustees in preparation for the next strategic period. This will include an assessment of external factors, including changes in the face of armed conflict and the need to ensure that implementation of human rights and international humanitarian law meets the challenge of protecting civilians.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 3 June 2014 and registered as a charity on 22 January 2015.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Appointment of trustees

Under the articles of association, new trustees are appointed by the charity. The trustees seek to ensure that together they retain sufficient expertise in the areas of the charity's operations and in charity administration and to recruit new trustees who will contribute to the charity's effectiveness and standing.

Related parties and relationships with other organisations

The charity has no subsidiary undertakings. It cooperates with a number of like-minded organisations in the UK and overseas to achieve its charitable purposes.

Funds held as custodian trustee on behalf of others

During 2023 there were no funds held as custodian trustee on behalf of others.

Statement of responsibilities of the trustees

The trustees (who are also directors of Ceasefire Centre for Civilian Rights for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Ceasefire Centre for Civilian Rights

Trustees' annual report

For the year ended 31 December 2023

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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2023 was 6 (2022: 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies

The directors acknowledge the following responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Independent Examiner

Noelia Serrano was appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 25 April 2024 and signed on their behalf by

Lucy Freeman
Trustee

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

I report to the trustees on my examination of the accounts of Ceasefire Centre for Civilian Rights for the year ended 31 December 2023.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')/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 Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accounts in England and Wales, 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 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 for accounting and reporting by charities.

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

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.

Name: Noelia Serrano FCA

Address: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

Date: 5 June 2024

Ceasefire Centre for Civilian Rights

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

For the year ended 31 December 2023

	Note	Restricted £	Unrestricted £	2023 Total £	Restricted £	Unrestricted £	2022 Total £
Income from:							
Donations and legacies	2	-	1,939	1,939	-	8,930	8,930
Charitable activities							
Civilian-led monitoring, research and training	3	392,502	9,600	402,102	374,695	5,000	379,695
Other income		-	214	214	-	-	-
Bank interest		-	2,461	2,461	-	282	282
Total income		392,502	14,214	406,716	374,695	14,212	388,907
Expenditure on:							
Raising funds		-	241	241	-	5,388	5,388
Charitable activities							
Civilian-led monitoring, research and training	4	290,801	19,914	310,715	335,767	12,994	348,761
Total expenditure		290,801	20,155	310,956	335,767	18,382	354,149
Net income/(expenditure) for the year	6	101,701	(5,941)	95,760	38,928	(4,170)	34,758
Transfers between funds		(25,372)	25,372	-	(36,322)	36,322	-
Net movement in funds	14	76,329	19,431	95,760	2,606	32,152	34,758
Reconciliation of funds:							
Total funds brought forward		16,450	146,503	162,953	13,844	114,351	128,195
Total funds carried forward		92,779	165,934	258,713	16,450	146,503	162,953

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the financial statements.

Ceasefire Centre for Civilian Rights

Balance sheet

Company no. 09069133

As at 31 December 2023

	Note	£	2023 £	£	2022 £
Current assets:					
Debtors	10	50,868		27,567	
Cash at bank and in hand		506,649		158,026	
			<u>557,517</u>	<u>185,593</u>	
Liabilities:					
Creditors: amounts falling due within one year	11	298,804		22,640	
				<u>22,640</u>	
Total net assets			<u><u>258,713</u></u>		<u><u>162,953</u></u>
The funds of the charity:	14				
General funds		165,934		146,503	
Restricted funds		92,779		16,450	
			<u>258,713</u>	<u>162,953</u>	
Total charity funds			<u><u>258,713</u></u>		<u><u>162,953</u></u>

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 25 April 2024 and signed on their behalf by

Lucy Freeman
Trustee

1 Accounting policies

a) Statutory information

Ceasefire Centre for Civilian Rights is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address and the principal place of business is 3 Whitehall Court, London SW1A 2EL.

b) Basis of preparation

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

c) Public benefit entity

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

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

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

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

h) Fund accounting

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

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

1 Accounting policies (continued)

i) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity. Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support and governance costs are re-allocated to each of the activities based on the share of the total costs between activities within the period.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Debtors

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

l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

m) Financial instruments

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

n) Creditors and provisions

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

o) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently-administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

p) Operating leases

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

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2023

2 Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £	Restricted £	Unrestricted £	2022 Total £
Individual donations	-	1,939	1,939	-	5,674	5,674
Fundraising events	-	-	-	-	3,256	3,256
	-	1,939	1,939	-	8,930	8,930

3 Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £	Restricted £	Unrestricted £	2022 Total £
Civilian-led monitoring, research and training						
Allen & Overy – grant	50,000	-	50,000	50,000	5,000	55,000
Asuda Organisation for Combating Violence against Women – United Nations Trust Fund to End Violence against Women grant	12,070	-	12,070	-	-	-
Foundation Open Society Institute	66,784	-	66,784	-	-	-
Institute for International Law and Human Rights	13,931	-	13,931	30,192	-	30,192
Joseph Rowntree Charitable Trust	58,000	9,600	67,600	38,000	-	38,000
Minority Rights Group Europe – NORAD grant funding	56,346	-	56,346	110,825	-	110,825
Pro Victimis Foundation	60,000	-	60,000	-	-	-
Swiss Federal Department of Foreign Affairs	75,371	-	75,371	145,678	-	145,678
Total income from charitable activities	392,502	9,600	402,102	374,695	5,000	379,695

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2023

4a Analysis of expenditure (current year)

	Cost of raising funds	Civilian-led monitoring, research and training £	Governance Costs £	Support Costs £	2023 Total £	2022 Total £
Salaries and wages (see note 7)	-	117,066	-	956	118,022	134,166
Consultancy	-	45,767	-	-	45,767	43,588
Rent and office running costs	-	8,235	-	408	8,643	9,608
Communications	-	450	-	43	493	630
IT costs	-	1,484	-	6,886	8,370	1,191
Training and evaluation activities	-	1,501	-	-	1,501	15,995
Travel	-	2,968	-	211	3,179	11,487
Funds for local NGOs for joint in-country activities (see note 5a)	-	101,437	-	-	101,437	88,469
Finance Costs	-	1,718	-	7,430	9,148	6,333
Fundraising costs	241	-	-	-	241	5,388
Design and Intellectual Property	-	3,484	-	-	3,484	16,262
Report production and dissemination	-	6,698	-	-	6,698	17,359
Legal and Professional Fees	-	-	3,973	-	3,973	3,673
	241	290,808	3,973	15,934	310,956	354,149
Support costs	-	15,934	-	(15,934)	-	-
Governance costs	-	3,973	(3,973)	-	-	-
Total expenditure 2023	241	310,715	-	-	310,956	
Total expenditure 2022	5,388	348,761	-	-		354,149

Of all the total expenditure, £20,156 was unrestricted (2022: £18,382) and £290,801 was restricted (2022: £335,767).

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2023

4b Analysis of expenditure (previous year)

	Cost of raising funds	Civilian-led monitoring, research and training £	Governance Costs £	Support Costs £	2022 Total £
Salaries and wages (see note 7)	-	134,166	-	-	134,166
Consultancy	-	43,588	-	-	43,588
Rent and office running costs	-	6,929	-	2,679	9,608
Communications	-	613	-	17	630
IT costs	-	598	-	593	1,191
Training and evaluation activities	-	15,995	-	-	15,995
Travel	-	8,206	-	3,281	11,487
Funds for local NGOs for joint in-country activities (see note 5a)	-	88,469	-	-	88,469
Finance Costs	-	5,111	-	1,222	6,333
Fundraising costs	5,388	-	-	-	5,388
Design and Intellectual Property	-	16,232	-	30	16,262
Report production and dissemination	-	15,859	-	1,500	17,359
Legal and Professional Fees	-	-	3,673	-	3,673
	5,388	335,766	3,673	9,322	354,149
Support costs	-	9,322	-	(9,322)	-
Governance costs	-	3,673	(3,673)	-	-
Total expenditure 2022	5,388	348,761	-	-	354,149

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2023

5 Grant making

	2023 £	2022 £
Cost		
Civilian rights & reparation in Iraq		
Asuda Organisation	25,914	24,375
ZaZa Consulting	40,072	30,219
Protecting the Rights of Religious Minorities		
Adyan Foundation	-	4,973
Asuda Organisation	23,560	11,190
Egyptian Commission for Rights	1,310	2,982
JSSOR Youth Organisation	-	5,193
LSD Lebanon	-	4,332
Syrians For Justice	-	5,205
Protecting survivors of gender-based violence in post-conflict Iraq		
Asuda Organisation	7,300	-
Supporting civil society advocacy for Ukraine reparations		
Eastern Ukrainian Center for Civic Initiatives	3,281	-
At the end of the year	<u>101,437</u>	<u>88,469</u>

Grant making represents amounts transferred to partner organisations to undertake in-country joint activities. Grants are only made to registered independent institutions, not individuals.

6 Net income for the year

This is stated after charging:

	2023 £	2022 £
Independent examiner's remuneration (excluding VAT):	3,300	3,050
Trustees' remuneration	-	-
Trustees' reimbursed expenses	-	-
Foreign exchange losses	893	115

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

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	100,066	116,465
Redundancy and termination costs	1,929	-
Social security costs	6,131	7,990
Employer's contribution to defined contribution pension schemes	9,896	9,711
	<u>118,022</u>	<u>134,166</u>

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

	2023 No.	2022 No.
£70,000 - £79,999	<u>1</u>	<u>1</u>

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £83,692 (2022: £80,398).

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

The average headcount in the year was 2 (2022: 3).

8 Related party transactions

There were no related party transactions in 2023 (2022: none).

Aggregate donations from related parties were nil (2022: £nil).

9 Taxation

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

10 Debtors

	2023 £	2022 £
Trade debtors	29,272	26,017
Prepayments	21,180	1,222
Other debtors	416	328
	<u>50,868</u>	<u>27,567</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	14,033	3,006
Payroll creditors	8,357	4,743
Accruals	6,725	14,891
Deferred Income	269,689	-
	<u>298,804</u>	<u>22,640</u>

12. Deferred income

Deferred income comprises grant funds received specified for use in future years in the funding agreements.

	2023 £	2022 £
Balance at the beginning of the year	-	-
Amount released to income in the year	-	-
Amount deferred in the year	269,689	-
	<u>269,689</u>	<u>-</u>

Amount deferred in the year comprises two tranches of funds for grants with start dates of 1 January 2024, as follows:
Swedish Postcode Foundation (Defending rights and securing accountability in Iraq) – £77,468;
European Commission (Promoting inclusive documentation and access to justice for human rights violations in Syria) – £192,221.

13a Analysis of net assets between funds (current year)

	Restricted £	Unrestricted £	Total funds £
Net current assets	<u>92,779</u>	<u>165,934</u>	<u>258,713</u>

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2023

13b Analysis of net assets between funds (prior year)

	Restricted £	Unrestricted £	Total funds £
Net current assets	16,450	146,503	162,953

14a Movements in funds (current year)

	At 1 January 2023 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 31 December 2023 £
Restricted funds:					
Civilian rights & reparation in Iraq					
Allen & Overy LLP	20,067	50,000	(36,837)	(3,315)	29,915
Swiss Federal Department of Foreign Affairs	(5,732)	75,371	(103,297)	(10,763)	(44,421)
Civilian rights and UK military accountability					
Joseph Rowntree Charitable Trust Protecting the Rights of Religious Minorities	(228)	58,000	(45,107)	(4,511)	8,154
Minority Rights Group – NORAD grant Protection from family-based violence in the Kurdistan Region of Iraq	9,262	56,346	(61,895)	(3,713)	–
Asuda Organisation for Combating Violence against Women – UNTF grant Protecting survivors of gender-based violence in post-conflict Iraq	(2,587)	12,070	(11,955)	(267)	(2,739)
Pro Victimis Foundation	–	60,000	(12,070)	(334)	47,596
Strengthen laws that implement Iraq's Constitution					
Institute for International Law and Human Rights	(4,332)	13,931	(10,704)	(2,469)	(3,574)
Supporting civil society advocacy for Ukraine reparations					
Foundation Open Society Institute	–	66,784	(8,936)	–	57,848
Total restricted funds	16,450	392,502	(290,801)	(25,372)	92,779
General funds	146,503	14,214	(20,155)	25,372	165,934
Total funds	162,953	406,716	(310,956)	–	258,713

14b Movements in funds (prior year)

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 31 December 2022 £
Restricted funds:					
HRDs in Iraq					
Minority Rights Group grant	8,268	-	-	(8,268)	-
Civilian rights & reparation in Iraq					
Allen & Overy LLP	25,874	50,000	(51,199)	(4,608)	20,067
Swiss Federal Department of Foreign Affairs	(22,093)	145,678	(118,755)	(10,562)	(5,732)
Civilian rights and UK military accountability					
Joseph Rowntree Charitable Trust	4,765	38,000	(39,084)	(3,909)	(228)
Protecting the Rights of Religious Minorities					
Minority Rights Group – NORAD grant	5,308	110,825	(100,822)	(6,049)	9,262
Protection from family-based violence in the Kurdistan Region of Iraq					
Asuda Organisation for Combating Violence against Women – UNTF grant	-	-	(2,587)	-	(2,587)
Strengthen laws that implement Iraq's Constitution					
Institute for International Law and Human Rights	(8,278)	30,192	(23,320)	(2,926)	(4,332)
Total restricted funds	13,844	374,695	(335,767)	(36,322)	16,450
General funds	114,351	14,212	(18,382)	36,322	146,503
Total funds	128,195	388,907	(354,149)	-	162,953

Purposes of restricted funds**HRDs in Iraq**

To strengthen human rights defenders' organisations working with vulnerable civilians in Iraq.

Civilian rights and reparation in Iraq

To defend civilian rights and promote reparation and accountability in Iraq. The negative carried forward fund is a result of timing and represents the amount due in 2024 under the existing agreement.

Civilian rights and UK military accountability

To strengthen the practice of civilian protection and improve the scope for reparations related to UK military operations.

Protecting the Rights of Religious Minorities

To enable civilian-led monitoring of violations of Freedom of Religion or Belief in the Middle East and North Africa region.

Protection from family-based violence in the Kurdistan Region of Iraq

Improving implementation of legislation against family-based violence in the KRI, with a focus on effective support provided to survivors. The negative carried forward fund is a result of timing and represents the amount due in 2024 under the existing agreement.

Protecting survivors of gender-based violence in post-conflict Iraq

To enable women's rights defenders to monitor and document incidents of violence against women, to increase access of survivors to support services and emergency protection and to advocate for better legislation protecting women and girls from violence.

Purposes of restricted funds (continued)

Strengthen laws that implement Iraq's Constitution

To provide technical support and advice to Iraqi parliamentary committees and officials on legislative drafting in relation to implementing standards under international human rights and humanitarian law. The negative carried forward fund is a result of timing and represents the amount due in 2024 under the existing agreement.

Strengthening civil society early warning and response on identity-based violence in South Sudan

To support civil society to develop a country-wide early warning system on identity-based violence.

Supporting civil society advocacy for Ukraine reparations

To strengthen civil society participation in the design and delivery of inclusive reparations mechanisms for Ukraine, to bring justice to Ukraine's civilians and enable them to rebuild their lives.

Transfers

These represent the allowable apportionment of management and administration charges.

15 Operating lease commitments payable as a lessee

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

	Property	
	2023	2022
	£	£
Less than one year	7,200	7,200
	7,200	7,200
	7,200	7,200

16 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

CEASEFIRE CENTRE FOR CIVILIAN RIGHTS

England & Wales - Charity number 1160083

Accounts

Company number: 09069133

Charity Number: 1160083

Ceasefire Centre for Civilian Rights

Report and financial statements

For the year ended 31 December 2022

Ceasefire Centre for Civilian Rights

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For the year ended 31 December 2022

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The trustees present their report and financial statements for the year ended 31 December 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report under company law and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The organization aims to:

- Develop the practice of 'civilian-led monitoring' of human rights abuses, ensuring that timely and reliable information is made widely available, in a secure manner, from countries or territories where the security situation makes existing reporting poor or non-existent;
- Pursue legal accountability for those responsible for such abuses, and their sponsors, even in the absence of an effective state structure on the ground;
- Develop the practice of civilian rights and raise public support for the promotion of civilian rights.

Public benefit focus on ensuring that our activities achieve our charitable aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work within the last twelve months. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance in the delivery of public benefit

The charity's activities grew again in 2022, expanding the promise of civilian-led monitoring and implementing the right to reparation.

The activities of the charity in 2022 in furtherance of the purposes above have focused on:

Strengthening legal protection for civilians and promoting reparation for violations in Iraq

This was the third year of a new multi-year programme of our ongoing work in Iraq. Significant progress under the programme has been made on securing reparations for civilian harm, including that incurred in earlier phases of conflict. Our new legal centre in Mosul to support those claiming reparations for civilian harm under Law no. 20 on Compensation for the Victims of Military Operations, Military Mistakes and Terrorist Actions completed its first year of operation. Advice has been provided to over 400 potential claimants and nearly 100 completed claims submitted in cases supported by the help centre, with promising early results. A second reparations scheme (under the 'Yazidi Survivors Law') is also now open for business as of September 2022, enabling us to expand our services to further classes of women survivors. (We are in any case supporting many female claimants under the existing operational scheme.)

With pandemic lockdown restrictions now raised, we were able to organise two training courses in Iraq during the year, including one to share techniques and knowledge gained on reparations to a wider group of lawyers, local officials and civil society, and the other to train further civil society activists in civilian-led monitoring techniques.

Violations monitoring activities continued strongly, with a wide range of different forms of harm reported under our online monitoring platform. In this phase of the project there is a significant focus on women's rights violations and we are currently in the process of analysing data from the platform and drafting a major report on family-based violence against women and its relationship to the armed conflicts in Iraq (to be published in 2023).

A two-week mission to Baghdad and northern Iraq was undertaken in March, mainly to provide technical support to the Legal Committee of the Iraqi Parliament on drafting new rights-related legislation. With a new government and Parliament now finally in place as of October 2022, we hope to make further progress on legislative projects in the coming year, building on the relationships with officials and parliamentarians forged in March. This includes new draft laws on enforced disappearances and amendments to the reparations law, as well as a new law to prevent violence against women.

Freedom of Religion or Belief in conflict zones in the Middle East

This programme is conducted in partnership with Minority Rights Group and supported by NORAD. It has supported the expansion of Ceasefire's reporting platform which now covers the whole Middle East and North Africa region. Violations cases have been reported on the platform from across the region, including Syria and Lebanon as well as Iraq. Reported cases were used to inform a submission made to the UN Special Rapporteur on freedom of religion or belief on the protection of religious freedom during armed conflict.

During the year video tutorials were created in Arabic and English on how to use the platform, and an Arabic training module has been developed as an additional resource for civilian documenters.

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A number of local NGOs working in MENA conflict-affected states were supported under the programme to undertake monitoring, awareness-raising and networking activities to promote freedom of religion or belief, including NGOs working on Lebanon, Egypt, Syria and Iraq. Activities were completed during 2022, including the publication of a report on violations against the Yazidi community.

Pursuing accountability in Syria

Ceasefire continued to provide virtual support to lawyers and civilian activists documenting violations in northern Syria. Together with long-standing partners YASA – the Kurdish Center for Legal Research and Consultancy, Ceasefire is planning a further report on the situation in Afrin, looking in particular at forced demographic changes, involving arbitrary detention and kidnappings of Kurds, requisition of housing, crop destruction and cultural suppression. Although Afrin remains within the Syrian territory occupied by Turkey, control on the ground has recently shifted between a number of armed opposition groups, which both complicates the situation and underlines the dangers to local civilians.

Improving protection for the rights of civilians in Yemen

Ceasefire continued to plan for boosting civilian-led monitoring and transitional justice with our main partner, Mwatana Organisation for Human Rights, an independent Yemeni human rights NGO with a nationwide presence. We are currently working together on a new report for publication on criminal accountability options for Yemen, covering the national criminal justice avenues as well as international mechanisms, including the International Criminal Court, possibilities for a special international tribunal, and extra-territorial prosecutions for crimes under international law. In June we co-hosted a visit to London by Mwatana's director. In addition to NGO events, he spoke in Parliament at a meeting hosted by the All-Party Parliamentary Group.

Reparations for Ukraine

In June Ceasefire published a new report detailing the prospects for different forms of national and international reparations schemes to deliver redress for Ukraine for Russia's war of aggression. While considerable progress has been made on instituting war crimes investigations following the Russian invasion, international planning for the delivery of reparations has been slower.

[Reparations for Ukraine: An international route map](#) considers the international legal authority for grounding reparations and what form they should take. It then maps out the mechanisms that could be entrusted to take on the task of awarding and administering reparations on the scale required – and how Russia could be made to contribute. In the light of international precedents and what has worked in other conflict and post-conflict situations, the report proposes a number of principles which should guide the process to ensure justice for civilians who have suffered harm.

The report was widely distributed and covered in the Guardian. The director spoke at a number of events on accountability for Ukraine and Ceasefire undertook discussions with a number of NGOs

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about partnering together to promote timely and effective reparations for civilians harmed in the conflict.

Civilian rights and military accountability in the UK's use of armed force

Under this project, supported by the Joseph Rowntree Charitable Trust, Ceasefire aims to strengthen the practice of civilian protection and improve the scope for reparations related to UK military operations.

The second major research report under the project, [Protecting civilians in siege warfare: Constraints on military action](#), was published in March 2022 and benefited from research from the Essex University human rights law clinic. With the issue pressing in peoples' minds with the war in Ukraine, the report was launched at an event on siege warfare and IHL hosted by the Swiss embassy in London. Speakers included the President of our Yemeni partner organisation, the Head of Operational Law for the British Army, leading authorities on international law and the Swiss Ambassador. The third research report under the programme, on civilian protection in partnered or proxy operations, is currently in the drafting and will be published in April 2023.

Coverage of our work on military accountability has now appeared in major mainstream news outlets and we are beginning a programme of outreach to parliamentarians to raise awareness and support for improving UK military accountability.

Ceasefire also made a submission to a UK government white paper on reform of the Human Rights Act 1998 and the introduction of a 'British bill of rights'. The submission critically appraised government proposals to limit application of human rights protections in the context of military operations overseas. Although the proposed bill was introduced by the government in June, it was shelved in September under a new administration. However, following further changes in government, the Ministry of Justice has indicated that the bill may be resurrected in 2023 and Ceasefire continues to monitor the situation.

New Political Declaration on Protecting Civilians from Explosive Weapons in Populated Areas

In March 2022 Ceasefire participated in diplomatic negotiations in Geneva to agree a new intergovernmental 'Political Declaration on Strengthening the Protection of Civilians from the Humanitarian Consequences arising from the use of Explosive Weapons in Populated Areas'. The resultant declaration was signed by 83 states (including the UK) in November, a major achievement.

The final text was probably as strong as realistically could be expected: it commits signatory states to working together to protect civilians from the harm arising from explosive weapons, includes important references to the 'reverberating' effects of such weapons on critical infrastructure in cities, and contains associated commitments to data-gathering on civilian impact, but it does not commit states to refrain altogether from the use of explosive weapons in cities as

the civil society lobby had pushed. It does not constitute new international law but rather sets the agenda for progress on an issue that demands urgent international attention.

The COVID-19 pandemic

Generally the pandemic eased in our focus countries during 2022, although vulnerable populations continued to suffer from the health impact of the disease as well as from the negative side-effects of lockdown restrictions, including variously on livelihoods and on violence against women. The charity continued to follow best practice in adhering to lockdown restrictions across jurisdiction, although we were able to organise a wider number of in-person events and activities than in the previous two years. Ceasefire's monitoring tools and resources can be used to report and document denials of access to healthcare, other violations of the right to health, and emerging patterns of discrimination against particular groups of vulnerable people, including on grounds of gender, religion, disability, ethnicity, health status or political affiliation.

Financial review

The charity's operations grew in 2022 and total income for the year was £389K. Expenditure in the year was £354K. In 2022 the charity received valuable and continuing support from the Swiss Federal Department of Foreign Affairs, Minority Rights Group/NORAD, the Joseph Rowntree Charitable Trust, the Allen & Overy Foundation and the International Institute for Law and Human Rights. Some of these are multi-year sources of support, giving a good outlook for the continuing development and growth of the charity's activities. Ceasefire is very grateful for this support and for gifts from individual donors which enable us to work on some of the most complex rights challenges in the world.

Reserves policy and going concern

Reserves policy: The charity seeks to ensure that it always holds sufficient reserves to cover planned expenditure over the following 4 months (2022: £157K). At year end it held £147K in unrestricted reserves, just under the target. As the charity's operations grow, it intends to maintain a prudent reserve to ensure stability.

Risks: Ceasefire maintains a risk register which is updated and discussed by the trustees on a regular basis. Particular attention is placed on the ongoing risks associated with operating in conflict-affected environments.

The charity's liabilities are currently small and it has pursued a prudent policy of only taking on any new liability in line with assets. The trustees therefore conclude with regard to the preparation of the accounts that a going concern basis is appropriate and that there are no material uncertainties.

Plans for the future

Ceasefire's current strategy runs until the end of 2024. It was formulated guided by our principles, focused on innovation and best practice.

For the strategic period 2021 – 2024, Ceasefire's work pursues the following three objectives:

1: To empower civilians in situations of armed conflict or prevailing insecurity to monitor and document violations of their rights

2: To seek justice and accountability for violations of civilian rights

3: To develop the practice of civilian protection and raise public support for the promotion of civilian rights.

The overall direction of the organisation is kept under review by the trustees in the light of external pressures, including changes in the face of armed conflict and the need to ensure that implementation of human rights and international humanitarian law meets the challenge of protecting civilians.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 3 June 2014 and registered as a charity on 22 January 2015.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Appointment of trustees

Under the articles of association, new trustees are appointed by the charity. The trustees seek to ensure that together they retain sufficient expertise in the areas of the charity's operations and in charity administration and to recruit new trustees who will contribute to the charity's effectiveness and standing.

Related parties and relationships with other organisations

The charity has no subsidiary undertakings. It cooperates with a number of like-minded organisations in the UK and overseas to achieve its charitable purposes.

Funds held as custodian trustee on behalf of others

During 2022 there were no funds held as custodian trustee on behalf of others.

Statement of responsibilities of the trustees

The trustees (who are also directors of Ceasefire Centre for Civilian Rights for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 6 (2021: 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Ceasefire Centre for Civilian Rights

Trustees' annual report

For the year ended 31 December 2022

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies

The directors acknowledge the following responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Independent Examiner

Noelia Serrano was appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 27 April 2023 and signed on their behalf by

Trustee

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

I report to the trustees on my examination of the accounts of Ceasefire Centre for Civilian Rights for the year ended 31 December 2022.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')/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 Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accounts in England and Wales, 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 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 for accounting and reporting by charities.

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

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.

Name: Noelia Serrano FCA

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y

OTL Date: 5 May 2023

Ceasefire Centre for Civilian Rights

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

For the year ended 31 December 2022

	Note	Restricted £	Unrestricted £	2022 Total £	Restricted £	Unrestricted £	2021 Total £
Income from:							
Donations and legacies	2	-	8,930	8,930	-	3,599	3,599
Charitable activities							
Civilian-led monitoring, research and training	3	374,695	5,000	379,695	321,511	-	321,511
Bank interest		-	282	282	-	9	9
Total income		374,695	14,212	388,907	321,511	3,608	325,119
Expenditure on:							
Raising funds		-	5,388	5,388	-	1,551	1,551
Charitable activities							
Civilian-led monitoring, research and training	4	335,767	12,994	348,761	280,419	26,010	306,429
Total expenditure		335,767	18,382	354,149	280,419	27,561	307,980
Net income/(expenditure) for the year	6	38,928	(4,170)	34,758	41,092	(23,953)	17,139
Transfers between funds		(36,322)	36,322	-	(29,077)	29,077	-
Net movement in funds	13	2,606	32,152	34,758	12,015	5,124	17,139
Reconciliation of funds:							
Total funds brought forward		13,844	114,351	128,195	1,829	109,227	111,056
Total funds carried forward		16,450	146,503	162,953	13,844	114,351	128,195

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the financial statements.

Ceasefire Centre for Civilian Rights

Balance sheet

Company no. 09069133

As at 31 December 2022

	Note	£	2022 £	£	2021 £
Current assets:					
Debtors	10	27,567		2,282	
Cash at bank and in hand		158,026		164,144	
		<u>185,593</u>		<u>166,426</u>	
Liabilities:					
Creditors: amounts falling due within one year	11	22,640		38,231	
		<u>22,640</u>		<u>38,231</u>	
Total net assets			<u>162,953</u>		<u>128,195</u>
The funds of the charity:	13				
General funds		146,503		114,351	
Restricted funds		16,450		13,844	
		<u>162,953</u>		<u>128,195</u>	
Total unrestricted funds			<u>162,953</u>		<u>128,195</u>
Total charity funds			<u>162,953</u>		<u>128,195</u>

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 27 April 2023 and signed on their behalf by

Trustee

1 Accounting policies

a) Statutory information

Ceasefire Centre for Civilian Rights is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 54 Commercial Street, London E1 6LT, and the principal place of business is 3 Whitehall Court, London SW1A 2EL.

b) Basis of preparation

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

c) Public benefit entity

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

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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

Activities have returned to normal operation in 2022, following relaxation of COVID-19 restrictions on travel and gatherings, and in-person advocacy activities and training programmes have been resumed.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

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

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

h) Fund accounting

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

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

1 Accounting policies (continued)

i) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support and governance costs are re-allocated to each of the activities based on the share of the total costs between activities within the period.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Debtors

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

l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

m) Financial instruments

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

n) Creditors and provisions

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

o) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently-administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

p) Operating leases

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

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Notes to the financial statements

For the year ended 31 December 2022

2 Income from donations and legacies

	Restricted £	Unrestricted £	2022 Total £	Restricted £	Unrestricted £	2021 Total £
Individual donations	-	5,674	5,674	-	3,599	3,599
Fundraising events	-	3,256	3,256	-	-	-
	-	8,930	8,930	-	3,599	3,599

3 Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £	Restricted £	Unrestricted £	2021 Total £
Civilian-led monitoring, research and training						
Allen & Overy – grant	50,000	5,000	55,000	50,000	-	50,000
Institute for International Law and Human Rights	30,192	-	30,192	13,905	-	13,905
Joseph Rowntree Charitable Trust	38,000	-	38,000	38,000	-	38,000
Minority Rights Group – European Commission grant funding	-	-	-	28,143	-	28,143
Minority Rights Group Europe – NORAD grant funding	110,825	-	110,825	56,292	-	56,292
Swiss Federal Department of Foreign Affairs	145,678	-	145,678	118,036	-	118,036
UK Department for International Development	-	-	-	17,135	-	17,135
Total income from charitable activities	374,695	5,000	379,695	321,511	-	321,511

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2022

4a Analysis of expenditure (current year)

	Cost of raising funds	Civilian-led monitoring, research and training £	Governance Costs £	Support Costs £	2022 Total £	2021 Total £
Salaries and wages (see note 7)	-	134,166	-	-	134,166	123,317
Consultancy	-	43,588	-	-	43,588	41,975
Rent and office running costs	-	6,929	-	2,679	9,608	11,564
Communications	-	613	-	17	630	504
IT costs	-	598	-	593	1,191	1,936
Training and evaluation activities	-	15,995	-	-	15,995	436
Travel	-	8,206	-	3,281	11,487	2,273
Funds for local NGOs for joint in-country activities (see note 5a)	-	88,469	-	-	88,469	52,217
Finance Costs	-	5,111	-	1,222	6,333	8,552
Fundraising costs	5,388	-	-	-	5,388	1,551
Design and Intellectual Property	-	16,232	-	30	16,262	23,245
Report production and dissemination	-	15,859	-	1,500	17,359	31,067
Legal and Professional Fees	-	-	3,673	-	3,673	9,343
	5,388	335,766	3,673	9,322	354,149	307,980
Support costs	-	9,322	-	(9,322)	-	-
Governance costs	-	3,673	(3,673)	-	-	-
Total expenditure 2022	5,388	348,761	-	-	354,149	
Total expenditure 2021	1,551	306,429	-	-		307,980

Of all the total expenditure, £18,382 was unrestricted (2021: £27,561) and £335,767 was restricted (2021: £280,419).

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2022

4b Analysis of expenditure (previous year)

	Cost of raising funds	Civilian-led monitoring, research and training £	Governance Costs £	Support Costs £	2021 Total £	2020 Total £
Salaries and wages	-	123,317	-	-	123,317	144,122
Consultancy	-	41,975	-	-	41,975	28,175
Rent and office running costs	-	5,806	-	5,758	11,564	12,706
Communications	-	479	-	25	504	654
IT costs	-	1,709	-	227	1,936	1,119
Training and evaluation activities	-	436	-	-	436	8,907
Travel	-	2,031	-	242	2,273	1,087
Funds for local NGOs for joint in-country activities	-	52,217	-	-	52,217	91,093
Finance Costs	-	3,196	-	5,356	8,552	6,204
Fundraising costs	1,551	-	-	-	1,551	-
Design and Intellectual Property	-	22,425	-	820	23,245	24,757
Report production and dissemination	-	31,067	-	-	31,067	16,563
Pro bono legal services	-	-	-	-	-	97,712
Legal and Professional Fees	-	5,670	3,673	-	9,343	8,113
	1,551	290,328	3,673	12,428	307,980	441,212
Support costs	-	12,428	-	(12,428)	-	-
Governance costs	-	3,673	(3,673)	-	-	-
Total expenditure 2021	1,551	306,429	-	-	307,980	

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2022

5a Grant making	Grants to institutions £	2022 £
Cost		
Civilian rights & reparation in Iraq		
Asuda Organisation	24,375	24,375
ZaZa Consulting	30,219	30,219
Protecting the Rights of Religious Minorities		
Asuda Organisation	11,190	11,190
Adyan Foundation	4,973	4,973
LSD Lebanon	4,332	4,332
Egyptian Commission for Rights	2,982	2,982
JSSOR Youth Organisation	5,193	5,193
Syrians For Justice	5,205	5,205
At the end of the year	88,469	88,469

5b Grant making (prior year)	Grants to institutions £	2021 £
Cost		
Civilian rights & reparation in Iraq		
Asuda Organisation	30,944	30,944
Protecting the Rights of Religious Minorities		
Eyzidi Organisation Documentation	3,364	3,364
Freethought Lebanon	2,545	2,545
IMOK Independent Media Organisation Kurdistan	5,334	5,334
Wadi Association for Crisis Assistance	4,525	4,525
Strengthening civil society early warning and response on identity-based violence in South Sudan		
Community Empowerment for Progress Organisation	5,505	5,505
At the end of the year	52,217	52,217

Grant making represents amounts transferred to partner organisations to undertake in-country joint activities.

6 Net income for the year

This is stated after charging:

	2022 £	2021 £
Independent examiner's remuneration (excluding VAT):	3,050	2,800
Trustees' remuneration	-	-
Trustees' reimbursed expenses	-	-
Foreign exchange gains or losses	115	597

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

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	116,465	106,714
Social security costs	7,990	7,378
Employer's contribution to defined contribution pension schemes	9,711	9,225
	<u>134,166</u>	<u>123,317</u>

1 employee earned more than £60,000 during the year (2021: one).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £80,398 (2021: £77,218).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: nil). No charity trustee received payment for professional or other services supplied to the charity (2021: nil).

The average headcount in the year was 3 (2021: 3).

8 Related party transactions

There were no related party transactions in 2022 (2021: none).

Aggregate donations from related parties were nil (2021: £nil).

9 Taxation

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

10 Debtors

	2022 £	2021 £
Trade debtors	26,017	-
Prepayments	1,222	1,406
Other debtors	328	876
	<u>27,567</u>	<u>2,282</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,006	17,740
Payroll creditors	4,743	9,711
Accruals	14,891	10,780
	<u>22,640</u>	<u>38,231</u>

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2022

12a Analysis of net assets between funds (current year)

	Restricted £	Unrestricted £	Total funds £
Net current assets	16,450	146,503	162,953

12b Analysis of net assets between funds (prior year)

	Restricted £	Unrestricted £	Total funds £
Net current assets	13,844	114,351	128,195

13a Movements in funds (current year)

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 31 December 2022 £
Restricted funds:					
HRDs in Iraq					
Minority Rights Group grant	8,268	-	-	(8,268)	-
Civilian rights & reparation in Iraq					
Allen & Overy LLP	25,874	50,000	(51,199)	(4,608)	20,067
Swiss Federal Department of Foreign Affairs	(22,093)	145,678	(118,755)	(10,562)	(5,732)
Civilian rights and UK military accountability					
Joseph Rowntree Charitable Trust	4,765	38,000	(39,084)	(3,909)	(228)
Protecting the Rights of Religious Minorities					
Minority Rights Group – NORAD grant	5,308	110,825	(100,822)	(6,049)	9,262
Protection from family-based violence in the Kurdistan Region of Iraq					
Asuda Organisation for Combating Violence against Women – UNTF grant	-	-	(2,587)	-	(2,587)
Strengthen laws that implement Iraq's Constitution					
Institute for International Law and Human Rights	(8,278)	30,192	(23,320)	(2,926)	(4,332)
Total restricted funds	13,844	374,695	(335,767)	(36,322)	16,450
General funds	114,351	14,212	(18,382)	36,322	146,503
Total funds	128,195	388,907	(354,149)	-	162,953

13b Movements in funds (prior year)

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 31 December 2021 £
Restricted funds:					
HRDs in Iraq					
Minority Rights Group grant	(19,875)	28,143	-	-	8,268
Civilian rights & reparation in Iraq					
Allen & Overy LLP	-	50,000	(22,134)	(1,992)	25,874
Swiss Federal Department of Foreign Affairs	(20,326)	118,036	(105,723)	(14,080)	(22,093)
Civilian rights and UK military accountability					
Joseph Rowntree Charitable Trust	10,473	38,000	(39,735)	(3,973)	4,765
Protecting the Rights of Religious Minorities					
Minority Rights Group – NORAD grant	32,972	56,292	(79,218)	(4,738)	5,308
Strengthening civil society early warning and response on identity-based violence in South Sudan					
Department for International Development	(1,415)	17,135	(15,177)	(543)	-
Strengthen laws that implement Iraq's Constitution					
Institute for International Law and Human Rights	-	13,905	(18,432)	(3,751)	(8,278)
Total restricted funds	1,829	321,511	(280,419)	(29,077)	13,844
General funds	109,227	3,608	(27,561)	29,077	114,351
Total funds	111,056	325,119	(307,980)	-	128,195

Purposes of restricted funds**HRDs in Iraq**

To strengthen human rights defenders' organisations working with vulnerable civilians in Iraq.

Civilian rights and reparation in Iraq

To defend civilian rights and promote reparation and accountability in Iraq. The negative carried forward fund is a result of timing and represents the amount due in 2023 under the existing agreement.

Civilian rights and UK military accountability

To strengthen the practice of civilian protection and improve the scope for reparations related to UK military operations. The negative carried forward fund is a result of timing and represents the amount due in 2023 under the existing agreement.

Protecting the Rights of Religious Minorities

To enable civilian-led monitoring of violations of Freedom of Religion or Belief in the Middle East and North Africa region.

Protection from family-based violence in the Kurdistan Region of Iraq

Improving implementation of legislation against family-based violence in the KRI, with a focus on effective support provided to survivors. The negative carried forward fund is a result of timing and represents the amount due in 2023 under the existing agreement.

Purposes of restricted funds (continued)

Strengthen laws that implement Iraq's Constitution

To provide technical support and advice to Iraqi parliamentary committees and officials on legislative drafting in relation to implementing standards under international human rights and humanitarian law. The negative carried forward fund is a result of timing and represents the amount due in 2023 under the existing agreement.

Strengthening civil society early warning and response on identity-based violence in South Sudan

To support civil society to develop a country-wide early warning system on identity-based violence.

Transfers

These represent the allowable apportionment of management and administration charges.

14 Operating lease commitments payable as a lessee

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

	Property 2022 £	2021 £
Less than one year	7,200	10,800
	<u>7,200</u>	<u>10,800</u>

15 Legal status of the charity

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

CEASEFIRE CENTRE FOR CIVILIAN RIGHTS

England & Wales - Charity number 1160083

Accounts

Company number: 09069133

Charity Number: 1160083

Ceasefire Centre for Civilian Rights

Report and financial statements

For the year ended 31 December 2021

Ceasefire Centre for Civilian Rights

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Ceasefire Centre for Civilian Rights

Reference and administrative information

For the year ended 31 December 2021

Company number 09069133

Charity number 1160083

Registered office and operational address 3 Whitehall Court
London
SW1A 2EL

Country of Registration England & Wales

Country of Incorporation United Kingdom

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Piers Feltham
Lucy Freeman
Ziyad Marar
Maggie Murphy
Clara Sandoval Villalba
Sareta Ashraph
Mark Lattimer Executive Director

Bankers National Westminster Bank PLC
Strand Villiers House Branch
38 Strand
London
WC2N 5JQ

Solicitors Bates Wells
10 Queen Street Place
London
EC4R 1BE

Independent Examiner Noelia Serrano
Sayer Vincent LLP
Chartered Accountants and Statutory Auditors
Invicta House
108-114 Golden Lane
London
EC1Y 0TL

Ceasefire Centre for Civilian Rights

Trustees' annual report

For the year ended 31 December 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report under company law and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The organization aims to:

- Develop the practice of 'civilian-led monitoring' of human rights abuses, ensuring that timely and reliable information is made widely available, in a secure manner, from countries or territories where the security situation makes existing reporting poor or non-existent;
- Pursue legal accountability for those responsible for such abuses, and their sponsors, even in the absence of an effective state structure on the ground;
- Develop the practice of civilian rights and raise public support for the promotion of civilian rights.

Public benefit focus on ensuring that our activities achieve our charitable aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work within the last twelve months. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance in the delivery of public benefit

The charity's activities continued successfully in 2021, despite extensive pandemic lockdowns, as interest in civilian-led monitoring and the right to reparation grows.

The activities of the charity in 2021 in furtherance of the purposes above have focused on:

Strengthening legal protection for civilians and promoting reparation for violations in Iraq

This was the second year of a new multi-year programme (phase 2 of our ongoing work in Iraq). Some three years of work providing technical support to committees in the Iraqi parliament bore fruit in March with the passing of legislation focused on reparation for female survivors of ISIS violations. Ceasefire continued to provide support on the implementing regulations under the new law. We also continued to work on other legislation, including a law on ending enforced disappearance and efforts to incorporate the suppression of international crimes into the Iraqi legal system.

The monitoring of violations using the Ceasefire online platform continued to document militia killings and abductions as well as multiple incidents of family-based violence against women, (which saw an increase during pandemic lockdowns). Despite restrictions, a training course for monitors took place in Suleymaniah in early September in partnership with ASUDA. It was a two-day workshop on monitoring and documenting and/or securing reparations for human rights violations for activists, lawyers, CSO members, and journalists from different conflict-affected areas in Iraq. The end of the year saw the publication of the latest report under the programme, *'We Are in Control': The rise of paramilitary forces and the security of minorities in Iraq's disputed territories*.

In December Ceasefire launched a new legal helpdesk in Mosul to support those claiming reparations for civilian harm under Law no. 20 of 2009 (Compensation for the Victims of Military Operations, Military Mistakes and Terrorist Actions). As an initial step to raise awareness and understanding of the law, a 45-page handbook was drafted through a partnership with the Faculty of Law at the University of Mosul and Zaza Consulting, giving an overview of compensation procedure and the steps and documentation required to apply for each type of case. The helpdesk in Mosul, located in an NGO centre, is open to the public 3 days a week providing pro-bono legal advice. A telephone hotline has also been set up to respond to further queries and reach applicants who cannot visit the helpdesk in person.

Freedom of Religion or Belief in conflict zones in the Middle East

This programme is conducted in partnership with Minority Rights Group and supported by NORAD. Following the issue of a call for proposals, a number of local NGOs working in MENA conflict-affected states were supported to undertake monitoring, awareness-raising and networking activities to promote freedom of religion or belief.

The latest report under the programme was published in June. *In the Name of Protection: Minorities and identity in the Syrian conflict* draws on in-depth interviews with Syrian activists and civilians from diverse religious minority backgrounds to explore the multifaceted and layered experiences of minorities during the conflict. Their testimonies challenge and complicate widespread assumptions made about religious minorities in Syria.

Ceasefire Centre for Civilian Rights

Trustees' annual report

For the year ended 31 December 2021

A follow-up training for monitors under the programme took place online in November. This supported documentation on Ceasefire's reporting platform which covers the whole Middle East and North Africa region.

Pursuing accountability in Syria

Ceasefire continued to provide virtual support to lawyers and civilian activists documenting violations in northern Syria. An updated submission was made to the UN Commission of Inquiry on Syria in September, and published on our website, and briefings were delivered for European and US government officials.

Improving protection for the rights of civilians in Yemen

The prospects for instituting effective accountability for civilian harm in Yemen were dealt a blow in September when the UN Human Rights Council failed to renew the mandate of the UN Group of Eminent Experts, the only dedicated international human rights monitoring body for Yemen. Despite this setback, Ceasefire continued to plan for boosting civilian-led monitoring and transitional justice with our main partner, Mwatana Organisation for Human Rights, an independent Yemeni human rights NGO with a nationwide presence. Ceasefire also maintains a good relationship with the Office of the UN Special Envoy to Yemen and continues to plan for civil society engagement in any eventual ceasefire process.

Strengthening early warning on identity-based violence in South Sudan

Our pilot project in South Sudan was completed in April with the publication of a lessons learned report: *First to Know: Civilian-led early warning in armed conflict*. This drew on the experiences of the South Sudan project, focused on strengthening the ability of civil society to implement early warning and preventive advocacy on identity-based violence, but sought to apply the learning to wider application of civilian-led techniques in early warning.

Following on from a debate on growing violence in South Sudan at the UN Security Council, where a presentation was made on our 10 priorities for civilian protection, discussions have taken place on civil society engagement in the peace process, including possible use of civilian mediators and an expanded early warning system. Plans for a new expanded project have been drawn up with our partner CEPO, and we continue to explore the potential for funding.

Civilian rights and military accountability in the UK's use of armed force

Under this project, supported by the Joseph Rowntree Charitable Trust, Ceasefire aims to strengthen the practice of civilian protection and improve the scope for reparations related to UK military operations. One strand of inquiry under the project, undertaken with pro bono support from Allen & Overy LLP looking into compensation and condolence programmes operated by national militaries /defence ministries in a number of different jurisdictions, reached publication in the Autumn with the publication of our report *Reparations for Civilian Harm in Military Operations: Towards a UK policy*. The virtual launch brought together both civilian and military legal experts.

Research was also completed on the second project strand, on legal constraints on siege warfare under international humanitarian law, which will be published early in the new year.

Early in the year Ceasefire was active in briefing MPs and Peers on the IHL and human rights implications of new legislation intended to introduce limits on military accountability. The final legislation was considerably softened by the introduction of exemptions to a proposal to introduce sweeping limits (the so-called 'triple lock') on prosecutions of UK service personnel. The exemptions, initially proposed to include prosecutions for genocide, crimes against humanity and torture, were expanded to include war crimes and inhuman and degrading treatment after Ceasefire was able to demonstrate that otherwise the practical effect of the exemptions would be minimal and the legislation would remain in breach of international obligations.

Ceasefire also continued to support a new intergovernmental political declaration on the protection of civilians from the effects of explosive weapons in populated areas.

Promoting the practice of civilian rights

The second release of Ceasefire's bilingual violations monitoring platform is now live to all users in the Middle East and North Africa and is operating well, accessible from the home page of our website. A series of online short instructional videos in English and Arabic were developed to support new users, and we are planning further promotional activities to broaden and deepen the user-base of the platform.

During the year Ceasefire also introduced an Arabic-language 'mirror' version of our website as a whole. This will make our work generally more accessible to constituencies in the Middle East and North Africa where much of our programme work is based.

The COVID-19 pandemic

In our focus countries in the Middle East and in Africa the pandemic represented an additional threat to communities already vulnerable from war and insecurity. There continued to be indications that the scale of the problem was under-diagnosed and/or under-reported. Equally severe were the negative side-effects of lockdown restrictions, including variously on livelihoods and on violence against women. In certain instances, authoritarian tendencies in government responded to the pandemic emergency by imposing wide-ranging measures to repress freedom of expression and association.

During 2021 the charity followed best practice in adhering to lockdown restrictions across jurisdictions and modifying certain activities to reduce viral footprint. As reported above, activities were nonetheless able to continue across our programmes, although certain advocacy activities were subject to temporary postponement or moved to online delivery. Ceasefire's monitoring tools and resources can be used to report and document denials of access to healthcare, other violations of the right to health, and emerging patterns of discrimination against particular groups

Ceasefire Centre for Civilian Rights

Trustees' annual report

For the year ended 31 December 2021

of vulnerable people, including on grounds of gender, religion, disability, ethnicity, health status or political affiliation.

Financial review

The charity's operations continued strongly and total income in 2021 was £325K. Expenditure in the year was £308K. In 2021 the charity received valuable and continuing support from the Swiss Federal Department of Foreign Affairs, Minority Rights Group/NORAD, UKAID, the Joseph Rowntree Charitable Trust and the International Institute for Law and Human Rights. New income was received from the Allen & Overy Foundation. Some of these are multi-year sources of support, giving a good outlook for the continuing development and growth of the charity's activities. Ceasefire is very grateful for this support which enables it to work on some of the most complex rights challenges in the world.

Reserves policy and going concern

Reserves policy: The charity seeks to ensure that it always holds sufficient reserves to cover planned expenditure over the following 3–4 months. At year end it held £114K in unrestricted reserves. As the charity's operations grow, it intends to maintain a prudent reserve to ensure stability.

Risks: Ceasefire maintains a risk register which is updated and discussed by the trustees on a regular basis. Particular attention is placed on the ongoing risks associated with operating in conflict-affected environments.

The charity's liabilities are currently small and it has pursued a prudent policy of only taking on any new liability in line with assets. Exposure to organisational risk as a result of the COVID-19 pandemic is discussed above and is currently assessed as limited in the short- to medium-term. The trustees therefore conclude with regard to the preparation of the accounts that a going concern basis is appropriate and that there are no material uncertainties.

Plans for the future

Ceasefire undertook a strategic review during 2020 in order to develop a new multi-year strategy to guide our next phase of development. Formulation of the strategy benefitted from the experience and perspectives of civilian activists on the ground, partners and donors, and by a series of Expert Advisory Panels, consisting of senior experts in IHL, human rights, humanitarian affairs and strategic studies. Throughout we have been guided by our principles, focused on innovation and best practice.

For the strategic period 2021 – 2024, Ceasefire's work will pursue the following three objectives:

- 1: To empower civilians in situations of armed conflict or prevailing insecurity to monitor and document violations of their rights
- 2: To seek justice and accountability for violations of civilian rights

3: To develop the practice of civilian protection and raise public support for the promotion of civilian rights.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 3 June 2014 and registered as a charity on 22 January 2015.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Appointment of trustees

Under the articles of association, new trustees are appointed by the charity. The trustees seek to ensure that together they retain sufficient expertise in the areas of the charity's operations and in charity administration and to recruit new trustees who will contribute to the charity's effectiveness and standing.

Related parties and relationships with other organisations

The charity has no subsidiary undertakings. It cooperates with a number of like-minded organisations in the UK and overseas to achieve its charitable purposes.

Funds held as custodian trustee on behalf of others

During 2021 there were no funds held as custodian trustee on behalf of others.

Statement of responsibilities of the trustees

The trustees (who are also directors of Ceasefire Centre for Civilian Rights for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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;

Trustees' annual report

For the year ended 31 December 2021

- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 6 (2020: 5). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies

The directors acknowledge the following responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Independent Examiner

Noelia Serrano was appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 28 April 2022 and signed on their behalf by

Ziyad Marar
Trustee

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

I report to the trustees on my examination of the accounts of Ceasefire Centre for Civilian Rights for the year ended 31 December 2021.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')/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 Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 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 for accounting and reporting by charities.

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

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.

Name: Noelia Serrano FCA

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 5 May 2022

Ceasefire Centre for Civilian Rights

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

For the year ended 31 December 2021

	Note	Restricted £	Unrestricted £	2021 Total £	Restricted £	Unrestricted £	2020 Total £
Income from:							
Donations and legacies	2	-	3,599	3,599	-	-	-
Charitable activities							
Civilian-led monitoring, research and training	3	321,511	-	321,511	404,825	4,022	408,847
Bank interest		-	9	9	-	83	83
Total income		321,511	3,608	325,119	404,825	4,105	408,930
Expenditure on:							
Raising funds		-	1,551	1,551	-	-	-
Charitable activities							
Civilian-led monitoring, research and training	4	280,419	26,010	306,429	428,483	12,729	441,212
Total expenditure		280,419	27,561	307,980	428,483	12,729	441,212
Net income/(expenditure) for the year	6	41,092	(23,953)	17,139	(23,658)	(8,624)	(32,282)
Transfers between funds		(29,077)	29,077	-	(26,926)	26,926	-
Net movement in funds	13	12,015	5,124	17,139	(50,584)	18,302	(32,282)
Reconciliation of funds:							
Total funds brought forward		1,829	109,227	111,056	52,413	90,925	143,338
Total funds carried forward		13,844	114,351	128,195	1,829	109,227	111,056

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the financial statements.

Ceasefire Centre for Civilian Rights

Balance sheet

Company no. 09069133

As at 31 December 2021

	Note	£	2021 £	£	2020 £
Current assets:					
Debtors	10	2,282		25,410	
Cash at bank and in hand		164,144		149,469	
		<u>166,426</u>		<u>174,879</u>	
Liabilities:					
Creditors: amounts falling due within one year	11	38,231		63,823	
		<u>38,231</u>		<u>63,823</u>	
Total net assets			128,195		111,056
			<u><u>128,195</u></u>		<u><u>111,056</u></u>
The funds of the charity:	13				
General funds		114,351		109,227	
Restricted funds		13,844		1,829	
		<u>128,195</u>		<u>111,056</u>	
Total unrestricted funds			128,195		111,056
			<u><u>128,195</u></u>		<u><u>111,056</u></u>
Total charity funds			128,195		111,056
			<u><u>128,195</u></u>		<u><u>111,056</u></u>

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 28 April 2022 and signed on their behalf by

Ziyad Marar
Trustee

1 Accounting policies

a) Statutory information

Ceasefire Centre for Civilian Rights is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 54 Commercial Street, London E1 6LT, and the principal place of business is 3 Whitehall Court, London SW1A 2EL.

b) Basis of preparation

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

c) Public benefit entity

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

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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

During 2021 the charity followed best practice in adhering to lockdown restrictions across jurisdictions and modifying certain activities to reduce viral footprint. Activities were nonetheless able to continue across our programmes, although certain advocacy activities and training programmes in particular were subject to temporary postponement or moved to online delivery. There has been no suspension of grant funding or related activities arising from pandemic changed circumstances.

Exposure to organisational risk as a result of the COVID-19 pandemic has been reviewed by the trustees is currently assessed as limited in the short- to medium-term.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

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

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

h) Fund accounting

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

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

1 Accounting policies (continued)

i) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support and governance costs are re-allocated to each of the activities based on the share of the total costs between activities within the period.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Debtors

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

l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

m) Financial instruments

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

n) Creditors and provisions

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

o) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently-administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

p) Operating leases

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

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2021

2 Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £	Restricted £	Unrestricted £	2020 Total £
Individual donations	-	3,599	3,599	-	-	-
	-	3,599	3,599	-	-	-

3 Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £	Restricted £	Unrestricted £	2020 Total £
Civilian-led monitoring, research and training						
Allen & Overy – pro bono legal services	-	-	-	97,712	-	97,712
Allen & Overy – grant	50,000	-	50,000	-	-	-
Asuda/UNTFEVW	-	-	-	-	3,774	3,774
Austria Federal Office for Immigration	-	-	-	-	248	248
Institute for International Law and Human Rights	13,905	-	13,905	31,338	-	31,338
Joseph Rowntree Charitable Trust	38,000	-	38,000	38,000	-	38,000
Minority Rights Group – European Commission grant funding	28,143	-	28,143	-	-	-
Minority Rights Group Europe – NORAD grant funding	56,292	-	56,292	95,832	-	95,832
Pro Victimis Foundation	-	-	-	3,800	-	3,800
Swiss Federal Department of Foreign Affairs	118,036	-	118,036	109,829	-	109,829
UK Department for International Development	17,135	-	17,135	28,314	-	28,314
Total income from charitable activities	321,511	-	321,511	404,825	4,022	408,847

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2021

4a Analysis of expenditure (current year)

	Cost of raising funds	Civilian-led monitoring, research and training £	Governance Costs £	Support Costs £	2021 Total £	2020 Total £
Salaries and wages	-	123,317	-	-	123,317	144,122
Consultancy	-	41,975	-	-	41,975	28,175
Rent and office running costs	-	5,806	-	5,758	11,564	12,706
Communications	-	479	-	25	504	654
IT costs	-	1,709	-	227	1,936	1,119
Training and evaluation activities	-	436	-	-	436	8,907
Travel	-	2,031	-	242	2,273	1,087
Funds for local NGOs for joint in-country activities	-	52,217	-	-	52,217	91,093
Finance Costs	-	3,196	-	5,356	8,552	6,204
Fundraising costs	1,551	-	-	-	1,551	-
Design and Intellectual Property	-	22,425	-	820	23,245	24,757
Report production and dissemination	-	31,067	-	-	31,067	16,563
Pro bono legal services	-	-	-	-	-	97,712
Legal and Professional Fees	-	5,670	3,673	-	9,343	8,113
	1,551	290,328	3,673	12,428	307,980	441,212
Support costs	-	12,428	-	(12,428)	-	-
Governance costs	-	3,673	(3,673)	-	-	-
Total expenditure 2021	1,551	306,429	-	-	307,980	
Total expenditure 2020	-	441,212	-	-		441,212

Of all the total expenditure, £27,561 was unrestricted (2020: £12,729) and £280,419 was restricted (2020: £428,483).

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2021

4b Analysis of expenditure (previous year)

	Cost of raising funds	Civilian-led monitoring, research and training £	Governance Costs £	Support Costs £	2020 Total £	2019 Total £
Salaries and wages	-	144,122	-	-	144,122	91,830
Consultancy	-	28,175	-	-	28,175	21,197
Rent and office running costs	-	9,848	-	2,858	12,706	10,448
Communications	-	650	-	4	654	961
IT costs	-	1,039	-	80	1,119	1,851
Training and evaluation activities	-	8,907	-	-	8,907	2,372
Travel	-	364	-	723	1,087	11,015
Funds for local NGOs for joint in-country activities	-	91,093	-	-	91,093	103,895
Finance Costs	-	134	-	6,070	6,204	6,582
Design and Intellectual Property	-	24,336	-	421	24,757	25,866
Report production and dissemination	-	16,563	-	-	16,563	6,983
Pro bono legal services	-	97,712	-	-	97,712	-
Legal and Professional Fees	-	5,400	2,713	-	8,113	3,313
	-	428,343	2,713	10,156	441,212	286,313
Support costs	-	10,156	-	(10,156)	-	-
Governance costs	-	2,713	(2,713)	-	-	-
Total expenditure 2020	-	441,212	-	-	441,212	

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2021

5	Grant making	Grants to institutions £	2021 £
	Cost		
	Civilian rights & reparation in Iraq		
	Asuda Organisation	30,944	30,944
	Protecting the Rights of Religious Minorities		
	Eyzidi Organisation Documentation	3,364	3,364
	Freethought Lebanon	2,545	2,545
	IMOK Independent Media Organisation Kurdistan	5,334	5,334
	Wadi Association for Crisis Assistance	4,525	4,525
	Strengthening civil society early warning and response on identity-based violence in South Sudan		
	Community Empowerment for Progress Organisation	5,505	5,505
	At the end of the year	52,217	52,217

5b	Grant making (prior year)	Grants to institutions £	2020 £
	Cost		
	Civilian rights & reparation in Iraq		
	Asuda Organisation	37,305	37,305
	Protecting civilian rights in Yemen		
	Mwatana Organisation for Human Rights	26,821	26,821
	Protecting the Rights of Religious Minorities		
	Asuda Organisation	1,686	1,686
	Centre for Supporters Human Rights	1,663	1,663
	Eyzidi Organisation Documentation	2,095	2,095
	Freethought Lebanon	2,099	2,099
	IMOK Independent Media Organisation Kurdistan	216	216
	Wadi Association for Crisis Assistance	933	933
	Yasa – Kurdish Centre for Legal Studies	3,858	3,858
	Strengthening civil society early warning and response on identity-based violence in South Sudan		
	Community Empowerment for Progress Organisation	14,417	14,417
	At the end of the year	91,093	91,093

Grant making represents amounts transferred to partner organisations to undertake in-country joint activities.

6	Net income/(expenditure) for the year		
	This is stated after charging / (crediting):		
		2021	2020
		£	£
	Independent examiner's remuneration (excluding VAT):	2,800	2,250
	Trustees' remuneration	–	–
	Trustees' reimbursed expenses	–	–
	Foreign exchange gains or losses	597	346
		597	346

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

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	106,714	123,781
Social security costs	7,378	8,552
Employer's contribution to defined contribution pension schemes	9,225	11,789
	<u>123,317</u>	<u>144,122</u>

1 employee earned more than £60,000 during the year (2020: one).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £77,218 (2020: £75,696).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: nil). No charity trustee received payment for professional or other services supplied to the charity (2020: nil).

The average headcount in the year was 3 (2020: 4).

8 Related party transactions

There were no related party transactions in 2021 (2020: none).

Aggregate donations from related parties were zero (2020: zero).

9 Taxation

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

10 Debtors

	2021 £	2020 £
Trade debtors	–	13,840
Prepayments	1,406	11,242
Other debtors	876	328
	<u>2,282</u>	<u>25,410</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	17,740	33,233
Payroll creditors	9,711	12,473
Accruals	10,780	18,117
	<u>38,231</u>	<u>63,823</u>

12a Analysis of net assets between funds (current year)

	Restricted £	Unrestricted £	Total funds £
Net current assets	13,844	114,351	128,195

12b Analysis of net assets between funds (prior year)

	Restricted £	Unrestricted £	Total funds £
Net current assets	1,829	109,227	111,056

13a Movements in funds (current year)

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 31 December 2021 £
Restricted funds:					
HRDs in Iraq					
Minority Rights Group grant	(19,875)	28,143	-	-	8,268
Civilian rights & reparation in Iraq					
Allen & Overy LLP	-	50,000	(22,134)	(1,992)	25,874
Swiss Federal Department of Foreign Affairs	(20,326)	118,036	(105,723)	(14,080)	(22,093)
Civilian rights and UK military accountability					
Joseph Rowntree Charitable Trust	10,473	38,000	(39,735)	(3,973)	4,765
Protecting the Rights of Religious Minorities					
Minority Rights Group – NORAD grant	32,972	56,292	(79,218)	(4,738)	5,308
Strengthening civil society early warning and response on identity-based violence in South Sudan					
Department for International Development	(1,415)	17,135	(15,177)	(543)	-
Strengthen laws that implement Iraq's Constitution					
Institute for International Law and Human Rights	-	13,905	(18,432)	(3,751)	(8,278)
Total restricted funds	1,829	321,511	(280,419)	(29,077)	13,844
General funds	109,227	3,608	(27,561)	29,077	114,351
Total funds	111,056	325,119	(307,980)	-	128,195

13b Movements in funds (prior year)

	At 1 January 2020 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 31 December 2020 £
Restricted funds:					
HRDs in Iraq					
Minority Rights Group grant	14,460	-	(32,085)	(2,250)	(19,875)
Civilian rights & reparation in Iraq					
Swiss Federal Department of Foreign Affairs	(17,393)	109,829	(101,902)	(10,860)	(20,326)
Civilian rights and UK military accountability					
Allen & Overy pro bono legal services	-	97,712	(97,712)	-	-
Joseph Rowntree Charitable Trust	-	38,000	(25,025)	(2,502)	10,473
Protecting civilian rights in Yemen					
Pro Victimis Foundation	26,318	3,800	(27,886)	(2,232)	-
Robert Bosch Stiftung Gesellschaft	11,127	-	(10,303)	(824)	-
Protecting the Rights of Religious Minorities					
Minority Rights Group – NORAD grant	12,163	95,832	(70,982)	(4,041)	32,972
Strengthening civil society early warning and response on identity-based violence in South Sudan					
Department for International Development	5,738	28,314	(34,235)	(1,232)	(1,415)
Strengthen laws that implement Iraq's Constitution					
Institute for International Law and Human Rights	-	31,338	(28,353)	(2,985)	-
Total restricted funds	52,413	404,825	(428,483)	(26,926)	1,829
General funds	90,925	4,105	(12,729)	26,926	109,227
Total funds	143,338	408,930	(441,212)	-	111,056

Purposes of restricted funds**HRDs in Iraq**

To strengthen human rights defenders' organisations working with vulnerable civilians in Iraq.

Civilian rights and reparation in Iraq

To defend civilian rights and promote reparation and accountability in Iraq. The negative carried forward fund is a result of timing and represents the amount due in 2021 under the existing agreement.

Civilian rights and UK military accountability

To strengthen the practice of civilian protection and improve the scope for reparations related to UK military operations.

Protecting civilian rights in Yemen

To strengthen the ability of in-country human rights defenders to monitor and document violations of the rights of civilians in Yemen to inform UN mechanisms and international scrutiny.

Protecting the Rights of Religious Minorities

To enable civilian-led monitoring of violations of Freedom of Religion or Belief in the Middle East and North Africa region.

Purposes of restricted funds (continued)

Strengthening civil society early warning and response on identity-based violence in South Sudan

To support civil society to develop a country-wide early warning system on identity-based violence.

Strengthen laws that implement Iraq's Constitution

To provide technical support and advice to Iraqi parliamentary committees and officials on legislative drafting in relation to implementing standards under international human rights and humanitarian law. The negative carried forward fund is a result of timing and represents the amount due in 2021 under the existing agreement.

Transfers

These represent the allowable apportionment of management and administration charges.

14 Operating lease commitments payable as a lessee

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

	Property 2021 £	2020 £
Less than one year	10,800	10,800
	<u>10,800</u>	<u>10,800</u>

15 Legal status of the charity

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

CEASEFIRE CENTRE FOR CIVILIAN RIGHTS

England & Wales - Charity number 1160083

Accounts

Company number: 09069133

Charity Number: 1160083

Ceasefire Centre for Civilian Rights

Report and financial statements

For the year ended 31 December 2020

Ceasefire Centre for Civilian Rights

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Ceasefire Centre for Civilian Rights

Reference and administrative information

For the year ended 31 December 2020

Company number 09069133

Charity number 1160083

**Registered office
and operational
address** 54 Commercial Street
London
E1 6LT

**Country of
Registration** England & Wales

**Country of
Incorporation** United Kingdom

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Piers Feltham
Lucy Freeman
Ziyad Marar
Maggie Murphy
Clara Sandoval Villalba
Sareta Ashraph (from 2021)

Mark Lattimer Executive Director

Bankers National Westminster Bank PLC
Strand Villiers House Branch
38 Strand
London
WC2N 5JQ

Solicitors Bates Wells
10 Queen Street Place
London
EC4R 1BE

**Independent
Examiner** Noelia Serrano
Sayer Vincent LLP
Chartered Accountants and Statutory Auditors
Invicta House
108-114 Golden Lane
London
EC1Y 0TL

Ceasefire Centre for Civilian Rights

Trustees' annual report

For the year ended 31 December 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report under company law and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The organization aims to:

- Develop the practice of 'civilian-led monitoring' of human rights abuses, ensuring that timely and reliable information is made widely available, in a secure manner, from countries or territories where the security situation makes existing reporting poor or non-existent;
- Pursue legal accountability for those responsible for such abuses, and their sponsors, even in the absence of an effective state structure on the ground;
- Develop the practice of civilian rights and raise public support for the promotion of civilian rights.

Public benefit focus on ensuring that our activities achieve our charitable aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work within the last twelve months. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance in the delivery of public benefit

The charity's activities continued to grow in a measured way in 2020, as new programmes came on stream and interest in civilian-led monitoring expands.

The activities of the charity in 2020 in furtherance of the purposes above have focused on:

Strengthening legal protection for civilians and promoting reparation for violations in Iraq

This was the first year of a new three-year programme (phase 2 of our ongoing work in Iraq). While much of the world was focused on the Coronavirus pandemic during 2020, for Iraq it was just one more pressing concern to add to economic, political and security challenges, with far-reaching humanitarian and human rights impacts. The monitoring of violations using the Ceasefire online platform documented militia killings and abductions – now a semi-permanent feature of the security environment – but also an increase in family-based violence against women, likely to be a side effect of a series of pandemic lockdowns. Despite restrictions, training of monitors was able to go ahead in person in the last quarter of the year. Controls on travel throughout large parts of Iraq have formed an obstacle to effective operation of the Law 20 reparations programme, which requires applicants to attend at the relevant offices, located in city centres. We were nonetheless able to provide support to potential claimants and also to complete detailed feasibility work for the establishment of a legal help desk.

The reconvening of Parliament heralded the start of an intense period for our work providing technical support on the drafting of new legislation. Detailed submissions and good progress were made on new laws incorporating international crimes into the Iraqi legal system and also on reparations for female survivors. Our report at year end, *The Forever Crime: Ending enforced disappearance in Iraq*, sought to give a boost to efforts to pass legislation suppressing disappearances too.

Freedom of Religion or Belief in conflict zones in the Middle East

This new programme is conducted in partnership with Minority Rights Group and supported by NORAD. A version of our violations reporting platform to cover the whole Middle East and North Africa region is now operating with Ushahidi v3 software. We are currently developing specific reporting frameworks to support monitoring of violations of freedom of religion or belief. Instructional videos in Arabic to assist users of the platform are being made available online.

Training for monitors under the programme has taken place online this year. An initial course for Lebanese monitors was run over the summer and a second one in the last quarter. We are experimenting with different formats to make the best use of the online delivery, and we hope that this can inform a wider programme of online training for the future.

Strengthening human rights defenders' organisations working with vulnerable civilians in Iran

This programme came to an end in June with the publication of the final report, *In the Name of Security: Human rights violations under Iran's national security laws*.

Pursuing accountability in Syria

Ceasefire continued to provide support to lawyers and civilian activists documenting violations in northern Syria. *Cultivating Chaos: Afrin after Operation Olive Branch* was published in conjunction with our partner YASA, based on more than 120 interviews conducted with individuals from Afrin since the area fell under Turkish control. We continue to collect violations reports using our online

platform and are planning to submit an update based on such reports to the UN Commission of Inquiry on Syria, together with briefings for European government officials.

The continued documentation of violations by all sides, including foreign states intervening in the conflict, is an essential step to delivering justice for Syria. Ceasefire's work earlier in the conflict to promote the potential for extra-territorial or universal jurisdiction cases concerning the Syrian conflict was proved prescient with a number of such cases in European jurisdictions during the year.

Improving protection for the rights of civilians in Yemen

This project combines capacity building for Yemeni human rights defenders, production and dissemination of monitoring information, safeguarding of documentation, and international advocacy in pursuit of improved protection for civilians affected by the Yemen conflict, and is a partnership with Mwatana Organisation for Human Rights, an independent Yemeni human rights NGO with a nationwide presence. In August we published a joint report in English and Arabic, *Undermining the Future: Attacks on Yemen's Schools*, which documented over 380 attacks on, and abuses affecting, schools and educational facilities by all perpetrators over the course of the conflict.

As international pressure increases on the parties to the conflict the chances of a nationwide ceasefire being agreed have risen, and in the second half of the year Ceasefire was invited by the Office of the UN Special Envoy to Yemen to take part in discussions to plan civil society engagement in the ceasefire process.

Strengthening early warning on identity-based violence in South Sudan

This programme in South Sudan is focused on strengthening the ability of civil society to implement early warning and preventive advocacy on identity-based violence. Despite a revitalized peace agreement, widespread insecurity continues to affect the country. With our partner CEPO we drew up a schedule of 10 priorities for civilian protection in South Sudan, and CEPO's Director was able to present it directly in June to a meeting of the UN Security Council.

Following on from the Security Council discussion, discussions have taken place on civil society engagement in the peace process, including possible use of civilian mediators and an expanded early warning system, and Ceasefire is planning next steps with its partner. A report under the project, looking at lessons learned from early warning systems, is in preparation.

Developing the practice of civilian rights

A new project supported by the Joseph Rowntree Charitable Trust focused on civilian rights and military accountability in the UK's use of armed force. Under this project Ceasefire aims to strengthen the practice of civilian protection and improve the scope for reparations related to UK military operations. Significant progress was made during the year on the first two research areas under the programme. Under our partnership with the Essex University Human Rights Clinic research was completed on limitations on siege warfare under international humanitarian law; and

Ceasefire Centre for Civilian Rights

Trustees' annual report

For the year ended 31 December 2020

Allen & Overy LLP undertook a significant pro bono comparative research programme for Ceasefire into reparations and condolence programmes operated by national militaries /defence ministries in a number of different jurisdictions.

Ceasefire also continued to support a new intergovernmental political declaration on the protection of civilians from the effects of explosive weapons in populated areas.

The COVID-19 pandemic

The 2019 annual report described in detail Ceasefire's early response to the COVID-19 pandemic. During 2020 the charity followed best practice in adhering to lockdown restrictions across jurisdictions and modifying certain activities to reduce viral footprint. As reported above, activities were nonetheless able to continue across our programmes, although certain advocacy activities and training programmes in particular were subject to temporary postponement or moved to online delivery, including in relation to Lebanon.

In our focus countries in the Middle East and in Africa the pandemic represented an additional threat to communities already vulnerable from war and insecurity. In Yemen the impact was particularly severe, although both there and in other focus countries there are strong indications that the scale of the problem was under-diagnosed and/or under-reported. Equally severe were the negative side-effects of lockdown restrictions, including variously on livelihoods and on violence against women. In certain instances, authoritarian tendencies in government responded to the pandemic emergency by imposing wide-ranging measures to repress freedom of expression and association, and access to PPE, vaccines or essentials for public health was even instrumentalized or 'weaponized' by parties to conflict to try and gain a short-term advantage.

Ceasefire's monitoring tools and resources can be used to report and document denials of access to healthcare, other violations of the right to health, and emerging patterns of discrimination against particular groups of vulnerable people, including on grounds of gender, religion, disability, ethnicity, health status or political affiliation. We will also continue to help raise the alarm where civilian rights are denied, including where violations are related to denial of access to healthcare or to emergency measures related to the pandemic.

Ceasefire remains committed to ensuring that our work can go ahead throughout the continuing pandemic and that the resources we have are maximised for the benefit of the vulnerable civilians for whom we work.

Financial review

The charity's operations continue to grow and total income in 2020 was £409K. Expenditure in the year was £441K, including on some activities for which the funding had been advanced in 2019. In 2020 the charity received valuable and continuing support from the Swiss Federal Department of Foreign Affairs, Minority Rights Group/NORAD, UKAID, the Foundation Pro Victims and the Robert Bosch Stiftung. New income was received from the Joseph Rowntree Charitable Trust and the

Ceasefire Centre for Civilian Rights

Trustees' annual report

For the year ended 31 December 2020

International Institute for Law and Human Rights. Some of these are multi-year sources of support, giving a good outlook for the continuing development and growth of the charity's activities. Ceasefire is very grateful for this support which enables it to work on some of the most complex rights challenges in the world.

Reserves policy and going concern

Reserves policy: The charity seeks to ensure that it always holds sufficient reserves to cover planned expenditure over the following 3–4 months. At year end it held £109K in unrestricted reserves. As the charity's operations grow, it intends to maintain a prudent reserve to ensure stability.

Risks: Ceasefire maintains a risk register which is updated and discussed by the trustees on a regular basis. Particular attention is placed on the ongoing risks associated with operating in conflict-affected environments.

The charity's liabilities are currently small and it has pursued a prudent policy of only taking on any new liability in line with assets. Exposure to organisational risk as a result of the COVID-19 pandemic is discussed above and is currently assessed as limited in the short- to medium-term. The trustees therefore conclude with regard to the preparation of the accounts that a going concern basis is appropriate and that there are no material uncertainties.

Plans for the future

Ceasefire undertook a strategic review during 2020 in order to develop a new multi-year strategy to guide our next phase of development. Formulation of the strategy benefitted from the experience and perspectives of civilian activists on the ground, partners and donors, and by a series of Expert Advisory Panels, consisting of senior experts in IHL, human rights, humanitarian affairs and strategic studies. Throughout we have been guided by our principles, focused on innovation and best practice.

For the next strategic period, 2021 – 2024, Ceasefire's work will pursue the following three objectives:

- 1: To empower civilians in situations of armed conflict or prevailing insecurity to monitor and document violations of their rights
- 2: To seek justice and accountability for violations of civilian rights
- 3: To develop the practice of civilian protection and raise public support for the promotion of civilian rights.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 3 June 2014 and registered as a charity on 22 January 2015.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Appointment of trustees

Under the articles of association, new trustees are appointed by the charity. The trustees seek to ensure that together they retain sufficient expertise in the areas of the charity's operations and in charity administration and to recruit new trustees who will contribute to the charity's effectiveness and standing.

Related parties and relationships with other organisations

The charity has no subsidiary undertakings. It cooperates with a number of like-minded organisations in the UK and overseas to achieve its charitable purposes.

Funds held as custodian trustee on behalf of others

During 2020 there were no funds held as custodian trustee on behalf of others.

Statement of responsibilities of the trustees

The trustees (who are also directors of Ceasefire Centre for Civilian Rights for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Trustees' annual report

For the year ended 31 December 2020

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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2020 was 5 (2019: 5). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies

The directors acknowledge the following responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Independent Examiner

Noelia Serrano was appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 20 April 2021 and signed on their behalf by

Ziyad Marar
Trustee

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

I report to the trustees on my examination of the accounts of Ceasefire Centre for Civilian Rights for the year ended 31 December 2020.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')/Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accounts in England and Wales, 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 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
- 1 The accounts do not accord with those records; or
- 2 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
- 3 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

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.

Signed:

Name: Noelia Serrano FCA

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 12 May 2021

Ceasefire Centre for Civilian Rights

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

For the year ended 31 December 2020

	Note	Restricted £	Unrestricted £	2020 Total £	Restricted £	Unrestricted £	2019 Total £
Income from:							
Donations and legacies	2	-	-	-	-	10,000	10,000
Charitable activities							
Civilian-led monitoring, research and training	3	404,825	4,022	408,847	270,520	31,462	301,982
Bank interest		-	83	83	-	167	167
Total income		404,825	4,105	408,930	270,520	41,629	312,149
Expenditure on:							
Charitable activities							
Civilian-led monitoring, research and training	4	428,483	12,729	441,212	257,730	28,583	286,313
Total expenditure		428,483	12,729	441,212	257,730	28,583	286,313
Net income/(expenditure) for the year	6	(23,658)	(8,624)	(32,282)	12,790	13,046	25,836
Transfers between funds		(26,926)	26,926	-	(21,738)	21,738	-
Net movement in funds	13	(50,584)	18,302	(32,282)	(8,948)	34,784	25,836
Reconciliation of funds:							
Total funds brought forward		52,413	90,925	143,338	61,361	56,141	117,502
Total funds carried forward		1,829	109,227	111,056	52,413	90,925	143,338

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the financial statements.

Ceasefire Centre for Civilian Rights

Balance sheet

Company no. 09069133

As at 31 December 2020

	Note	£	2020 £	£	2019 £
Current assets:					
Debtors	10	25,410		1,440	
Cash at bank and in hand		149,469		203,383	
		<u>174,879</u>		<u>204,823</u>	
Liabilities:					
Creditors: amounts falling due within one year	11	63,823		61,485	
		<u>63,823</u>		<u>61,485</u>	
Total net assets			111,056		143,338
			<u><u>111,056</u></u>		<u><u>143,338</u></u>
The funds of the charity:	13				
General funds		109,227		90,925	
Restricted funds		1,829		52,413	
		<u>111,056</u>		<u>143,338</u>	
Total unrestricted funds			111,056		143,338
			<u><u>111,056</u></u>		<u><u>143,338</u></u>
Total charity funds			111,056		143,338
			<u><u>111,056</u></u>		<u><u>143,338</u></u>

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 20 April 2021 and signed on their behalf by

Ziyad Marar
Trustee

1 Accounting policies

a) Statutory information

Ceasefire Centre for Civilian Rights is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 54 Commercial Street, London E1 6LT, and the principal place of business is 3 Whitehall Court, London SW1A 2EL.

b) Basis of preparation

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

c) Public benefit entity

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

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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

During 2020 the charity followed best practice in adhering to lockdown restrictions across jurisdictions and modifying certain activities to reduce viral footprint. Activities were nonetheless able to continue across our programmes, although certain advocacy activities and training programmes in particular were subject to temporary postponement or moved to online delivery. There has been no suspension of grant funding or related activities arising from pandemic changed circumstances.

Exposure to organisational risk as a result of the COVID-19 pandemic has been reviewed by the trustees is currently assessed as limited in the short- to medium-term.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

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

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

1 Accounting policies (continued)

h) Fund accounting

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

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

i) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support and governance costs are re-allocated to each of the activities based on the share of the total costs between activities within the period.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Debtors

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

l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

m) Financial instruments

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

n) Creditors and provisions

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

1 Accounting policies (continued)

o) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently-administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

p) Operating leases

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

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2020

2 Income from donations and legacies

	Restricted £	Unrestricted £	2020 Total £	Restricted £	Unrestricted £	2019 Total £
Individual donations	-	-	-	-	10,000	10,000
	-	-	-	-	10,000	10,000

3 Income from charitable activities

	Restricted £	Unrestricted £	2020 Total £	Restricted £	Unrestricted £	2019 Total £
Civilian-led monitoring, research and training						
Allen & Overy – pro bono legal services	97,712	-	97,712	-	-	-
Asuda/UNTFEWW	-	3,774	3,774	8,457	-	8,457
Austria Federal Office for Immigration Institut für Auslandsbeziehungen	-	248	248	-	-	-
Institute for International Law and Human Rights	31,338	-	31,338	-	-	-
Joseph Rowntree Charitable Trust	38,000	-	38,000	-	-	-
Minority Rights Group – European Commission grant funding	-	-	-	42,291	-	42,291
Minority Rights Group Europe – NORAD grant funding	95,832	-	95,832	35,441	-	35,441
Network for Social Change Charitable Trust	-	-	-	-	17,253	17,253
Pro Victimis Foundation	3,800	-	3,800	36,100	-	36,100
Swiss Federal Department of Foreign Affairs UK Department for International Development	109,829	-	109,829	73,494	-	73,494
University of Essex	28,314	-	28,314	53,505	-	53,505
University of Exeter	-	-	-	-	14,133	14,133
	-	-	-	-	76	76
Total income from charitable activities	404,825	4,022	408,847	270,520	31,462	301,982

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2020

4a Analysis of expenditure (current year)

	Civilian-led monitoring, research and training £	Governance Costs £	Support Costs £	2020 Total £	2019 Total £
Salaries and wages	144,122	-	-	144,122	91,830
Consultancy	28,175	-	-	28,175	21,197
Rent and office running costs	9,848	-	2,858	12,706	10,448
Communications	650	-	4	654	961
IT costs	1,039	-	80	1,119	1,851
Training and evaluation activities	8,907	-	-	8,907	2,372
Travel	364	-	723	1,087	11,015
Funds for local NGOs for joint in-country activities	91,093	-	-	91,093	103,895
Finance Costs	134	-	6,070	6,204	6,582
Design and Intellectual Property	24,336	-	421	24,757	25,866
Report production and dissemination	16,563	-	-	16,563	6,983
Pro bono legal services	97,712	-	-	97,712	-
Legal and Professional Fees	5,400	2,713	-	8,113	3,313
	428,343	2,713	10,156	441,212	286,313
Support costs	10,156	-	(10,156)	-	-
Governance costs	2,713	(2,713)	-	-	-
Total expenditure 2020	441,212	-	-	441,212	286,313

Of all the total expenditure, £12,729 was unrestricted (2019: £28,583) and £428,483 was restricted (2019: £257,730).

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2020

4b Analysis of expenditure (previous year)

	Civilian-led monitoring, research and training £	Governance Costs £	Support Costs £	2019 Total £
Salaries and wages	91,830	-	-	91,830
Consultancy	21,197	-	-	21,197
Rent and office running costs	3,484	-	6,964	10,448
Communications	832	-	129	961
IT costs	1,841	-	10	1,851
Training and evaluation activities	2,372	-	-	2,372
Travel	10,033	-	982	11,015
Funds for local NGOs for joint in-country activities	103,895	-	-	103,895
Finance Costs	138	-	6,444	6,582
Design and Intellectual Property	25,866	-	-	25,866
Report production and dissemination	6,961	-	22	6,983
Legal and Professional Fees	800	2,513	-	3,313
	<u>269,249</u>	<u>2,513</u>	<u>14,551</u>	<u>286,313</u>
Support costs	14,551	-	(14,551)	-
Governance costs	2,513	(2,513)	-	-
Total expenditure 2019	<u>286,313</u>	<u>-</u>	<u>-</u>	<u>286,313</u>

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2020

5	Grant making	Grants to institutions £	2020 £
	Cost		
	Civilian rights & reparation in Iraq		
	Asuda Organisation	37,305	37,305
	Protecting civilian rights in Yemen		
	Mwatana Organisation for Human Rights	26,821	26,821
	Protecting the Rights of Religious Minorities		
	Asuda Organisation	1,686	1,686
	Centre for Supporters Human Rights	1,663	1,663
	Eyzi Organisation Documentation	2,095	2,095
	Freethought Lebanon	2,099	2,099
	IMOK Independent Media Organisation Kurdistan	216	216
	Wadi Association for Crisis Assistance	933	933
	Yasa – Kurdish Centre for Legal Studies	3,858	3,858
	Strengthening civil society early warning and response on identity-based violence in South Sudan		
	Community Empowerment for Progress Organisation	14,417	14,417
	At the end of the year	91,093	91,093

5b	Grant making (prior year)	Grants to institutions £	2019 £
	Cost		
	Civilian rights & reparation in Iraq		
	Asuda Organisation	19,784	19,784
	Sanad for Peacebuilding	1,429	1,429
	Protecting civilian rights in Yemen		
	Mwatana Organisation for Human Rights	52,027	52,027
	Strengthening civil society early warning and response on identity-based violence in South Sudan		
	Community Empowerment for Progress Organisation	30,656	30,656
	At the end of the year	103,896	103,896

Grant making represents amounts transferred to partner organisations to undertake in-country joint activities.

6 Net income/(expenditure) for the year

This is stated after charging / (crediting):

	2020	2019
	£	£
Independent examiner's remuneration (excluding VAT):	2,250	2,250
Trustees' remuneration	-	-
Trustees' reimbursed expenses	-	-
Foreign exchange gains or losses	346	1,156
	2,250	3,406

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

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	123,781	78,873
Social security costs	8,552	5,709
Employer's contribution to defined contribution pension schemes	11,789	7,248
	<u>144,122</u>	<u>91,830</u>

One employee earned more than £60,000 during the year (2019: one).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £75,696 (2019: £77,748).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019: nil). No charity trustee received payment for professional or other services supplied to the charity (2019: nil).

The average headcount in the year was 4 (2019: 2).

8 Related party transactions

There were no related party transactions in 2020.

9 Taxation

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

10 Debtors

	2020 £	2019 £
Trade debtors	13,840	–
Prepayments	11,242	1,112
Other debtors	328	328
	<u>25,410</u>	<u>1,440</u>

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	33,233	11,703
Payroll creditors	12,473	4,492
Accruals	18,117	45,290
	<u>63,823</u>	<u>61,485</u>

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2020

12a Analysis of net assets between funds (current year)

	Restricted £	Unrestricted £	Total funds £
Net current assets	1,829	109,227	111,056

12b Analysis of net assets between funds (prior year)

	Restricted £	Unrestricted £	Total funds £
Net current assets	52,413	90,925	143,338

13a Movements in funds (current year)

	At 1 January 2020 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 31 December 2020 £
Restricted funds:					
HRDs in Iraq and Iran					
Minority Rights Group – European Commission grant	14,460	–	(32,085)	(2,250)	(19,875)
Civilian rights & reparation in Iraq					
Swiss Federal Department of Foreign Affairs	(17,393)	109,829	(101,902)	(10,860)	(20,326)
Civilian rights and UK military accountability					
Allen & Overy pro bono legal services	–	97,712	(97,712)	–	–
Joseph Rowntree Charitable Trust	–	38,000	(25,025)	(2,502)	10,473
Protecting civilian rights in Yemen					
Pro Victimis Foundation	26,318	3,800	(27,886)	(2,232)	–
Robert Bosch Stiftung Gessellschaft	11,127	–	(10,303)	(824)	–
Protecting the Rights of Religious Minorities					
Minority Rights Group – NORAD grant	12,163	95,832	(70,982)	(4,041)	32,972
Strengthening civil society early warning and response on identity-based violence in South Sudan					
Department for International Development	5,738	28,314	(34,235)	(1,232)	(1,415)
Strengthen laws that implement Iraq's Constitution					
Institute for International Law and Human Rights	–	31,338	(28,353)	(2,985)	–
Total restricted funds	52,413	404,825	(428,483)	(26,926)	1,829
General funds	90,925	4,105	(12,729)	26,926	109,227
Total funds	143,338	408,930	(441,212)	–	111,056

13b Movements in funds (prior year)

	At 1 January 2019 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 1 January 2020 £
Restricted funds:					
Syrian refugee women					
Asuda/UNTFEWW	4,026	8,457	(12,483)	-	-
HRDs in Iraq and Iran					
Minority Rights Group – European Commission grant	4,590	42,291	(32,421)	-	14,460
Civilian rights & reparation in Iraq					
Swiss Federal Department of Foreign Affairs	(19,369)	73,494	(60,740)	(10,778)	(17,393)
Protecting civilian rights in Yemen					
Pro Victimis Foundation	32,669	36,100	(39,307)	(3,144)	26,318
Robert Bosch Stiftung Gessellschaft	39,445	-	(26,220)	(2,098)	11,127
Institut für Auslandsbeziehungen	-	21,232	(19,659)	(1,573)	-
Protecting the Rights of Religious Minorities					
Minority Rights Group – NORAD grant	-	35,441	(21,755)	(1,523)	12,163
Strengthening civil society early warning and response on identity-based violence in South Sudan					
Department for International Development	-	53,505	(45,145)	(2,622)	5,738
Total restricted funds	61,361	270,520	(257,730)	(21,738)	52,413
General funds	56,141	41,629	(28,583)	21,738	90,925
Total funds	117,502	312,149	(286,313)	-	143,338

Purposes of restricted funds**Syrian refugee women**

To improve response mechanisms to sexual violence against Syrian refugees in the Kurdistan Region of Iraq.

HRDs in Iraq and Iran

To strengthen human rights defenders' organisations working with vulnerable civilians in Iraq and Iran. The negative carried forward fund is a result of timing and represents the amount due in 2020 under the existing agreement.

Civilian rights and reparation in Iraq

To defend civilian rights and promote reparation and accountability in Iraq. The negative carried forward fund is a result of timing and represents the amount due in 2020 under the existing agreement.

Civilian rights and UK military accountability

To strengthen the practice of civilian protection and improve the scope for reparations related to UK military operations.

Protecting civilian rights in Yemen

To strengthen the ability of in-country human rights defenders to monitor and document violations of the rights of civilians in Yemen to inform UN mechanisms and international scrutiny.

Protecting the Rights of Religious Minorities

To enable civilian-led monitoring of violations of Freedom of Religion or Belief in the Middle East and North Africa region.

Purposes of restricted funds (continued)

Strengthening civil society early warning and response on identity-based violence in South Sudan

To support civil society to develop a country-wide early warning system on identity-based violence. The negative carried forward fund is a result of timing and represents the amount due in 2020 under the existing agreement.

Strengthen laws that implement Iraq's Constitution

To provide technical support and advice to Iraqi parliamentary committees and officials on legislative drafting in relation to implementing standards under international human rights and humanitarian law.

Transfers

These represent the allowable apportionment of management and administration charges.

14 Operating lease commitments payable as a lessee

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

	Property 2020 £	2019 £
Less than one year	10,800	10,800
	<u>10,800</u>	<u>10,800</u>

15 Legal status of the charity

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