

Company number: 09069133

Charity Number: 1160083

Ceasefire Centre for Civilian Rights

Report and financial statements

For the year ended 31 December 2020

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For the year ended 31 December 2020

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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 |

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

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

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 | | | <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 | | | <u><u>111,056</u></u> | <u><u>143,338</u></u> |
| Total charity funds | | | <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/UNTFEVW | - | 3,774 | 3,774 | 8,457 | - | 8,457 |
| Austria Federal Office for Immigration | - | 248 | 248 | - | - | - |
| Institut für Auslandsbeziehungen | - | - | - | 21,232 | - | 21,232 |
| 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 | 109,829 | - | 109,829 | 73,494 | - | 73,494 |
| UK Department for International Development | 28,314 | - | 28,314 | 53,505 | - | 53,505 |
| University of Essex | - | - | - | - | 14,133 | 14,133 |
| University of Exeter | - | - | - | - | 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><u>286,313</u></u> | <u><u>–</u></u> | <u><u>–</u></u> | <u><u>286,313</u></u> |

| 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 |

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> |

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 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 |

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/UNTFEVW | 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 Gesellschaft | 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.