

Company number: 09069133

Charity Number: 1160083

Ceasefire Centre for Civilian Rights

Report and financial statements

For the year ended 31 December 2021

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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

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.

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

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 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 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.

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.

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	

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	<u>52,217</u>	<u>52,217</u>

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	<u>91,093</u>	<u>91,093</u>

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	<u>597</u>	<u>346</u>

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.