

Company number: 09069133

Charity Number: 1160083

# Ceasefire Centre for Civilian Rights

Report and financial statements

For the year ended 31 December 2022

# Ceasefire Centre for Civilian Rights

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### For the year ended 31 December 2022

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## Ceasefire Centre for Civilian Rights

### Reference and administrative information

For the year ended 31 December 2022

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<b>Company number</b>	09069133
<b>Charity number</b>	1160083
<b>Registered office and operational address</b>	3 Whitehall Court London SW1A 2EL
<b>Country of Registration</b>	England & Wales
<b>Country of Incorporation</b>	United Kingdom
<b>Trustees</b>	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:  Piers Feltham Lucy Freeman Maggie Murphy Clara Sandoval Villalba Sareta Ashraph Mark Lattimer Executive Director
<b>Bankers</b>	National Westminster Bank PLC Strand Villiers House Branch 38 Strand London WC2N 5JQ
<b>Solicitors</b>	Bates Wells 10 Queen Street Place London EC4R 1BE
<b>Independent Examiner</b>	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 2022.

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

## Objectives and activities

### Purposes and aims

The organization aims to:

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

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

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

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

### Achievements and performance in the delivery of public benefit

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

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

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

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

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

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

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

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

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

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

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

*Pursuing accountability in Syria*

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

*Improving protection for the rights of civilians in Yemen*

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

*Reparations for Ukraine*

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

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

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

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

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

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

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

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

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

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

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

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

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

## The COVID-19 pandemic

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

## Financial review

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

## Reserves policy and going concern

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

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

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



## Plans for the future

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

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

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

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

## Structure, governance and management

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

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

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

## Appointment of trustees

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

## Related parties and relationships with other organisations

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

## Funds held as custodian trustee on behalf of others

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

## Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

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

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

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

The directors acknowledge the following responsibilities:

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

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

## Independent Examiner

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

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

Trustee

## **Independent examiner's report**

**To the members of**

**Ceasefire Centre for Civilian Rights**

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

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

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

## **Independent examiner's report**

**To the members of**

**Ceasefire Centre for Civilian Rights**

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Noelia Serrano FCA

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

OTL Date: 5 May 2023

# Ceasefire Centre for Civilian Rights

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

For the year ended 31 December 2022

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

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

# Ceasefire Centre for Civilian Rights

## Balance sheet

Company no. 09069133

As at 31 December 2022

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

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

The directors acknowledge the following responsibilities:

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

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

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

Trustee



**1 Accounting policies**

**a) Statutory information**

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

**b) Basis of preparation**

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

**c) Public benefit entity**

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

**d) Going concern**

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

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

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

**e) Income**

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

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

**f) Donations of gifts, services and facilities**

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

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

**g) Interest receivable**

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

**h) Fund accounting**

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

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

**1 Accounting policies (continued)**

**i) Expenditure and irrecoverable VAT**

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

Expenditure is classified under the following activity headings:

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

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

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

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

**j) Allocation of support costs**

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

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

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

**k) Debtors**

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

**l) Cash at bank and in hand**

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

**m) Financial instruments**

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

**n) Creditors and provisions**

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

**o) Pensions**

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

**p) Operating leases**

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

**2 Income from donations and legacies**

	Restricted £	Unrestricted £	2022 Total £	Restricted £	Unrestricted £	2021 Total £
Individual donations	–	5,674	<b>5,674</b>	–	3,599	3,599
Fundraising events	–	3,256	<b>3,256</b>	–	–	–
	–	8,930	<b>8,930</b>	–	3,599	3,599

**3 Income from charitable activities**

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

# Ceasefire Centre for Civilian Rights

## Notes to the financial statements

For the year ended 31 December 2022

### 4a Analysis of expenditure (current year)

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

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

# Ceasefire Centre for Civilian Rights

## Notes to the financial statements

For the year ended 31 December 2022

### 4b Analysis of expenditure (previous year)

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

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

5b Grant making (prior year)	Grants to institutions £	2021 £
<b>Cost</b>		
<b>Civilian rights &amp; reparation in Iraq</b>		
Asuda Organisation	30,944	30,944
<b>Protecting the Rights of Religious Minorities</b>		
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
<b>Strengthening civil society early warning and response on identity-based violence in South Sudan</b>		
Community Empowerment for Progress Organisation	5,505	5,505
At the end of the year	52,217	52,217

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

## 6 Net income for the year

This is stated after charging:

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

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

Staff costs were as follows:

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

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

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

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

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

**8 Related party transactions**

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

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

**9 Taxation**

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

**10 Debtors**

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

**11 Creditors: amounts falling due within one year**

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

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

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

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

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

**13a Movements in funds (current year)**

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



## 13b Movements in funds (prior year)

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

**Purposes of restricted funds****HRDs in Iraq**

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

**Civilian rights and reparation in Iraq**

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

**Civilian rights and UK military accountability**

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

**Protecting the Rights of Religious Minorities**

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

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

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

**Purposes of restricted funds (continued)**

**Strengthen laws that implement Iraq's Constitution**

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

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

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

**Transfers**

These represent the allowable apportionment of management and administration charges.

**14 Operating lease commitments payable as a lessee**

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

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

**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.