

Company number: 09069133

Charity Number: 1160083

Ceasefire Centre for Civilian Rights

Report and financial statements

For the year ended 31 December 2023

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For the year ended 31 December 2023

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Ceasefire Centre for Civilian Rights

Reference and administrative information

For the year ended 31 December 2023

Company number	09069133
Charity number	1160083
Registered office and operational address	3 Whitehall Court London SW1A 2EL
Country of Registration	England & Wales
Country of Incorporation	United Kingdom
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Piers Feltham Lucy Freeman Maggie Murphy Clara Sandoval Villalba Sareta Ashraph Ziyad Marar
Secretary	Mark Lattimer Executive Director
Bankers	National Westminster Bank PLC Strand Villiers House Branch 38 Strand London WC2N 5JQ
Solicitors	Bates Wells 10 Queen Street Place London EC4R 1BE
Independent Examiner	Noelia Serrano Sayer Vincent LLP Chartered Accountants and Statutory Auditors 110 Golden Lane London EC1Y 0TG

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

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

Objectives and activities

Purposes and aims

The organization aims to:

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

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

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

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

Achievements and performance in the delivery of public benefit

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

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

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

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

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

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

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

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

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

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

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

Pursuing accountability in Syria

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

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

Improving protection for the rights of civilians in Yemen

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

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

Mapping claims for civilian harm against Israel and the Palestinian Authority

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

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

Reparations for Ukraine

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

Trustees' annual report

For the year ended 31 December 2023

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

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

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

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

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

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

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

Financial review

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

Reserves policy and going concern

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

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

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

Plans for the future

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

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

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

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

Structure, governance and management

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

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

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

Appointment of trustees

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

Related parties and relationships with other organisations

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

Funds held as custodian trustee on behalf of others

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

Statement of responsibilities of the trustees

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

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also

Trustees' annual report

For the year ended 31 December 2023

responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

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

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

The directors acknowledge the following responsibilities:

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

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

Independent Examiner

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

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

Lucy Freeman
Trustee

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

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

Name: Noelia Serrano FCA

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

Date: 5 June 2024

Ceasefire Centre for Civilian Rights

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

For the year ended 31 December 2023

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

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

Ceasefire Centre for Civilian Rights

Balance sheet

Company no. 09069133

As at 31 December 2023

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

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

The directors acknowledge the following responsibilities:

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

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

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

Lucy Freeman
Trustee

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

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

c) Public benefit entity

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

d) Going concern

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

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

e) Income

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

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

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

h) Fund accounting

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

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

1 Accounting policies (continued)

i) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

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

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

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

j) Allocation of support costs

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

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

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

k) Debtors

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

l) Cash at bank and in hand

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

m) Financial instruments

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

n) Creditors and provisions

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

o) Pensions

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

p) Operating leases

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

2 Income from donations and legacies

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

3 Income from charitable activities

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

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2023

4a Analysis of expenditure (current year)

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

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

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2023

4b Analysis of expenditure (previous year)

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

5 Grant making

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

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

6 Net income for the year

This is stated after charging:

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

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

Staff costs were as follows:

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

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

	2023 No.	2022 No.
£70,000 - £79,999	1	1

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

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

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

8 Related party transactions

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

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

9 Taxation

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

10 Debtors

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

11 Creditors: amounts falling due within one year

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

12. Deferred income

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

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

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

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

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

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

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

14a Movements in funds (current year)

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

14b Movements in funds (prior year)

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

Purposes of restricted funds**HRDs in Iraq**

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

Civilian rights and reparation in Iraq

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

Civilian rights and UK military accountability

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

Protecting the Rights of Religious Minorities

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

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

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

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

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

Purposes of restricted funds (continued)

Strengthen laws that implement Iraq's Constitution

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

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

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

Supporting civil society advocacy for Ukraine reparations

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

Transfers

These represent the allowable apportionment of management and administration charges.

15 Operating lease commitments payable as a lessee

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

	Property 2023 £	2022 £
Less than one year	7,200	7,200
	<u>7,200</u>	<u>7,200</u>

16 Legal status of the charity

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