

Company number: 09069133

Charity Number: 1160083

Ceasefire Centre for Civilian Rights

Report and financial statements

For the year ended 31 December 2024

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For the year ended 31 December 2024

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Ceasefire Centre for Civilian Rights

Reference and administrative information

For the year ended 31 December 2024

Company number 09069133

Charity number 1160083

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

**Country of
Registration** England & Wales

**Country of
Incorporation** United Kingdom

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

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

Secretary Mark Lattimer Executive Director

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

Solicitors Bates Wells
10 Queen Street Place
London
EC4R 1BE

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

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

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

Objectives and activities

Purposes and aims

The organization aims to:

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

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

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

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

Achievements and performance in the delivery of public benefit

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

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

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

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

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

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

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

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

Promoting inclusive documentation and access to justice in Syria

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

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

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

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

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

Civilian harm in Israel/Palestine

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

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

Reparations for Ukraine

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

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

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

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

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

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

Financial review

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

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

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

Reserves policy and going concern

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

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

Monitoring and managing risks

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

Plans for the future

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

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

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

Structure, governance and management

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

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

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

Appointment and induction of trustees

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

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

Remuneration

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

Related parties and relationships with other organisations

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

Funds held as custodian trustee on behalf of others

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

Statement of responsibilities of the trustees

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

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

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

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

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

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

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

Trustees' annual report

For the year ended 31 December 2024

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

The directors acknowledge the following responsibilities:

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

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

Independent Examiner

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

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

Piers Feltham
Trustee

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

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

Name: Noelia Serrano FCA

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

Date: 28 March 2025

Ceasefire Centre for Civilian Rights

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

For the year ended 31 December 2024

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

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

Ceasefire Centre for Civilian Rights

Balance sheet

Company no. 09069133

As at 31 December 2024

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

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

The directors acknowledge the following responsibilities:

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

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

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

Piers Feltham
Trustee

Statement of cash flows

For the year ended 31 December 2024

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

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.

Notes to the financial statements

For the year ended 31 December 2024

2 Income from donations and legacies

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

3 Income from charitable activities

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

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2024

4a Analysis of expenditure (current year)

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

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

Ceasefire Centre for Civilian Rights

Notes to the financial statements

For the year ended 31 December 2024

4b Analysis of expenditure (previous year)

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

5 Grant making

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

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

6 Net income for the year

This is stated after charging:

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

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

Staff costs were as follows:

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

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

	2024 No.	2023 No.
£70,000 - £79,999	<u>1</u>	<u>1</u>

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

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

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

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

8 Related party transactions

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

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

9 Taxation

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

10 Debtors

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

11 Creditors: amounts falling due within one year

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

12. Deferred income

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

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

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

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

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

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

14a Movements in funds (current year)

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

14b Movements in funds (prior year)

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

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

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

Civilian rights and UK military accountability

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

Defending rights & securing accountability in Iraq

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

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

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

Purposes of restricted funds (continued)

Protecting the Rights of Religious Minorities

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

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

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

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

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

Strengthen laws that implement Iraq's Constitution

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

Supporting civil society advocacy for Ukraine reparations

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

Transfers

These represent the allowable apportionment of management and administration charges.

15 Operating lease commitments payable as a lessee

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

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

16 Legal status of the charity

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