

THE ACCOUNTABILITY UNIT

England & Wales · Charity number 1166018

Details

Other names ACCOUNTABILITY UNIT OR AU

Status Registered

Legal form CIO

Registered 2016-03-11

Register [View on the Charity Commission register](#)

Contact

Address 160 Elgin Street
Bolton
BL1 3EU

Phone 07825868769

Email info@accountabilityunit.org

Website <http://www.accountabilityunit.org>

Activities

Objects: FOR THE PUBLIC BENEFIT, TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS (“UDHR”) AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS, THE EUROPEAN CONVENTION FOR THE PROTECTION OF HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS, AND IN REGIONAL CODES OF HUMAN RIGHTS WHICH INCORPORATE THE RIGHTS CONTAINED IN THE UDHR AND THOSE SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) THROUGHOUT THE WORLD BY ALL OR ANY OF THE FOLLOWING MEANS:(A) MONITORING ABUSES OF HUMAN RIGHTS; (B) OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE; (C) RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE; (D) RESEARCH INTO HUMAN RIGHTS ISSUES; (E) EDUCATING THE PUBLIC ABOUT HUMAN RIGHTS; (F) PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS; (G) CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW; (H) COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION; (I) RAISING AWARENESS OF HUMAN RIGHTS ISSUES; (J) PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS; (K) PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS; (L) INTERNATIONAL ADVOCACY OF HUMAN RIGHTS; (M) ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS.

Activities: Accountability Unit has four strategic work streams: litigation, advocacy, policy-advice and mentoring. We seek to advance accountability for gender-based rights violations through petitioning legal bodies, raising awareness of gender based harm, harmonising domestic state practice with international

obligations, and providing specialist help to lawyers assisting survivors of gender-based harm.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-11	£978	£66	-	-
2024-03-11	£454	£459	-	-
2023-03-11	£4,169	£9,119	-	-
2022-03-11	£5,000	£96	-	-
2021-03-11	£493	£66	-	-

Trustees

Name	Role	Appointed
ROOPA MODI		2016-03-11
SARIKA RABHERU		2016-03-11

THE ACCOUNTABILITY UNIT

England & Wales - Charity number 1166018

Accounts



Trustees' Annual Report for the period

From: 12 March 2024 (Period start date); To: 11 March 2025 (Period end date)

Charity name: The Accountability Unit

Charity registration number: 1166018

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the public benefit, to promote human rights (as set out in the Universal Declaration of Human Rights (“UDHR”) and subsequent United Nations conventions and declarations, the European Convention for the Protection of Human Rights and Fundamental Freedoms, and in regional codes of human rights which incorporate the rights contained in the UDHR and those subsequent United Nations conventions and declarations) throughout the world. (Further specificity is provided in Clause 3 of the Constitution).
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Accountability Unit has four strategic work streams: advocacy, litigation, research (or policy-advice) and mentoring. The work streams have an over-arching purpose to procure the equal and non-discriminatory provision, application, and enforcement of international human rights, international criminal and humanitarian law in conflict settings in the areas and countries of the charity’s interest. Those areas include ending legal impunity for sexual and gender-based violence; supporting gender mainstreaming both during and after conflict; and upholding civil, political economic social and cultural rights. All of Accountability Unit’s services are provided <i>pro-bono</i>. The countries of interest include, but are not limited to, the Southern Caucasus and the ‘Middle East’.
Statement confirming whether the trustees have had regard to the guidance	Para 1.18	The trustees are aware of the guidance issued by the Charity Commission on public benefit. In relation to decisions to

issued by the Charity Commission on public benefit		which the guidance is relevant, such as in shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance and kept this in mind.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Accountability Unit does not undertake grant-making activities.
Policy on social investment including program related investment	Para 1.38	Accountability Unit does not undertake social investment.
Contribution made by volunteers	Para 1.38	As Accountability Unit is a small charity, incorporated in March 2016, it relies on several permanent members to undertake its advocacy and litigation activities supported by a very dedicated team of external <i>pro bono</i> legal professionals who are actively managed by the permanent or voluntary staff members. (All permanent members are volunteers, but some are part-remunerated as consultants on a project-by-project basis. In the last financial year, Accountability Unit welcomed one additional new member but were approached by several other people for opportunities to collaborate). Many part-time volunteers contribute to its research and occasionally supervise dedicated <i>pro bono</i> contributors who are also legal professionals. (In the last financial year approximately 20 external professionals were engaged in the wider work of Accountability Unit). Accountability Unit has a <i>pro-bono</i> board of advisors who contribute to providing strategic and organisational advice when required. The permanent staff members are also responsible for making applications for project grants for human rights work from philanthropic partner/foundations/trusts on a project-by-project basis only.
Other		N/A

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>As a relatively young charity, Accountability Unit in its past few years of operations has established a professional network of human rights professionals and built an organisational infrastructure to assist victims of human rights violations who otherwise would receive no help. It is now a respected NGO in the field of public international law and international criminal law.</p> <p>The achievements in respect of the four work streams are summarised below:</p> <p><u>Litigation and Research.</u> Substantive work conducted by the Accountability Unit over the past year, in summary, includes the following:</p> <ul style="list-style-type: none"> (i) Continuing work with the Yazidi Justice Committee (YJC) to find a State Sponsor for proceedings at the International Court of Justice for violations by three States of the Genocide Convention concerning the commission by the <i>so-called</i> Islamic State of the crime of genocide against the Yazidis. (ii) Providing research assistance, drafting support and advice to parliamentarians on issues related to atrocity crimes generally including assistance with the Genocide Determination Bill, sponsored by Lord David Alton, together with partners at the Coalition for Genocide Response (2021-Present). (iii) Advising several stakeholders, inquiries and panels on international law issues relating to the armed conflict in Ukraine and, in particular, on the crime of aggression. Private briefings were produced on the creation of a Special Tribunal for the Crime of Aggression which is now likely to be established. (iv) Filing a major UN Human Rights Committee (HRC) case on violations of international human rights law by Turkey in conducting unlawful air strikes on Yazidi civilians and civilian objects (Jun 2023). Further

filing were made and now the matter is being considered by the HRC.

- (v) Continuing Accountability Unit's 'in conversation with' Series as well as the OUT-LINES in international law in collaboration with others. Further podcasts are planned for 2026.
- (vi) Advising, *ad hoc*, on issues of international peace and security including relating to Bosnia and Herzegovina.
- (vii) Conducting and leading several lectures and panel events on human rights and public international law issues, worldwide, as documented on AU's website.

Advocacy and Mentoring. Accountability Unit has undertaken advocacy work (focusing on international and national stakeholders) both publicly and privately for the benefit of individual victims. Accountability Unit has raised awareness about sexual and gender-based harm, built a constructive dialogue with interested ministries and parliamentarians which has supplemented the litigation and research work set out above. Several briefing notes on legal and human rights issues have been produced and disseminated to stakeholders which together with Accountability Unit's social media presence has helped to raise the profile and work of the charity.

Accountability Unit undertakes its work through the goodwill of a number of extremely kind and dedicated volunteers.

This year the Accountability Unit has also contributed to the creation of the Standing Group on Atrocity Crimes, including with research, and preparatory work, for launch on 14 July 2025. Its work is focused on ensuring international legal obligations are adhered to in the UK. This was a large undertaking requiring close support with external stakeholders supporting the charity's work pro bono.

Meetings have also been conducted with relevant stakeholders in relation to the situations of concern in several countries in terms of rule of law and human rights.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>During this year, the balance on the unrestricted fund at 11 March 2025 (financial year end) was £1,412. The Accountability has no significant fixed assets.</p> <p>The trustees are satisfied with the financial position of Accountability Unit and continue to monitor the income, expenditure and assets of the charity with a view to ensuring that the charity's financial affairs are conducted in a prudent and effective manner.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Accountability Unit has not held any specific reserves in the last financial year period as there were very limited outgoing expenses/expenditure but usually a buffer of £500 is kept.
Amount of reserves held	Para 1.22	£500 approximately
Reasons for holding zero reserves	Para 1.22	As the work of Accountability Unit to date has been undertaken almost exclusively on a volunteer basis and there are no uncertain expenditures, specific reserves are not deemed necessary. The trustees have continued to assess this policy. Accountability Unit's grant applications all contained a request for 10% contingency in the event that expenditure on a particular project was to exceed anticipated costs.
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>Accountability Unit is actively making grant applications for formal funding for human rights work provided by European / North American / Oceania governments, international organisations and philanthropic foundations / trusts / charities. The funding is sought for project-oriented work which would cover both core and direct project costs ideally. Accountability Unit is continuing to operate on a volunteer basis until it is able to obtain sustainable funding for its core work in order to avoid any risks and to ensure a strong and sustainable foundation if and when it incurs core costs.</p>
		N/A

Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<p><u>Potential risk A:</u> An inherent risk of re-traumatisation due to the type of human rights work the charity undertakes. <u>Mitigation:</u> Sensitive and professional methods of dealing with clients; procedures put in place to remind any partners/lawyers/representatives working with victims of torture in conflict settings to abide by relevant rules, principles and policies (both UK and international) that govern such work and refer vulnerable people to social support services. We do no direct work with vulnerable victims; only through a qualified intermediary.</p> <p><u>Potential risk B:</u> Possibility of State or State-supported repression of lawyers, clients or human rights defenders in the regions in which the charity is concerned with. <u>Mitigation 1:</u> Exercising caution, discretion and prioritising the confidentiality of legal clients and contacts at all times to minimise any possible risk of retaliation on the part of the state. <u>Mitigation 2:</u> Operating on a 'do no harm' principle so as to gauge and assess any possible risk to clients in line with UK guidance on international legal work. <u>Mitigation 3:</u> Continuing to monitor broad risks to human rights activists and defenders in the regions of our concern and not seeking to make contact with possible clients where any risk is identified and using other means to attempt redress and legal accountability. We do no work directly in country.</p>
Other		<p>(a) No guarantees have been given by Accountability Unit; and</p> <p>(b) No debt is outstanding at the date the statement of assets and liabilities which is owed by Accountability Unit.</p>

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>No new trustees have been appointed since incorporation in March 2016. Clauses 21 to 24 of the Constitution, however, provide that:</p> <p>“21. The Trustees shall be elected annually by the members at the AGM of the CIO and retiring members shall be eligible for re-election without further nomination.</p> <p>22. Newly elected Trustees shall take office at the conclusion of the AGM following their election and shall serve until the conclusion of the AGM at which they are due to retire.</p> <p>23. The election of Trustees shall be conducted in accord with such procedures as may be decided by the Trustees from time to time.</p> <p>24. All the Trustees shall be members of the CIO or the duly appointed representatives of organisations which are members.”</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<p>The Trustees are lawyers with knowledge of the issues involved in the type of work Accountability Unit undertakes, namely advocacy, litigation and research. Trustees, therefore, are encouraged and actively attend lectures, conferences and events that relate to human rights issues that have a gendered element. This ensures that trustees are kept informed and up to date, in a general sense, of the work of the charity.</p> <p>Accountability Unit conducts regular internal reviews relevant to its work and create policies and procedures to assist in the efficient conduct of its business including to: (i) meet legal duties to safeguard the charity's assets; (ii) administer finances and assets in a way</p>
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		<p>that identifies and manages risk, and (iii) ensure the quality of financial reporting, by keeping adequate accounting records and preparing timely and relevant financial information.</p>
<p>The charity's organisational structure and any wider network with which the charity works</p>	<p>Para 1.51</p>	<p>Accountability Unit's legal team coordinates the litigation, advocacy, research and mentoring work with assistance, where required, through its <i>pro bono</i> Legal Advisory Team (which comprises leading lawyers in the human rights and humanitarian law field). The internal structure of staff members is flat and non-hierarchical which ensures that there is debate, critique and rigorous professionalism in respect of all areas of work. This also ensures that risks and opportunities are shared by the entire organisation to ensure that very high standards of efficiency, efficacy, and productivity are maintained.</p> <p>Accountability Unit works with international and domestic law firms, national bar associations, universities, national and international NGOs and other bodies. It works closely, in particular, with victims of human rights violations, human rights defenders, and local civil society organisations.</p> <p>Accountability Unit works with local partners to ensure the exchange of accurate information and ensure a complementary approach to its work. Victims of human rights violations approach Accountability Unit through their legal representatives or through local human rights organisations. Its case referral system and litigation strategy is aimed at complementing local accountability mechanisms where they exist. Where no legal accountability mechanisms are available or where there are serious challenges to access to justice, the research and mentoring work streams help raise awareness or assist in developing local capacity to address those challenges first. Accountability Unit has formed a partnership with the Manchester International Law Team and the Justice Hub at University of Manchester during the past 4 years and also collaborated on certain project with other leading human rights charities.</p> <p>Accountability Unit is sensitive and responsive to varied political, social, cultural and individual concerns and</p>

		<p>adheres to the principle of “do no harm” by taking into account the impact of interventions on victims. Accountability Unit also undertakes preliminary research on: the gender dynamics, cultural perceptions, security situations, services available to victims, risk assessments of the areas it is working in, and partners with whom the charity engages.</p> <p>Accountability Unit undertakes work which it purports to do in a non-discriminatory manner for the public benefit. Trustees maintain oversight, monitoring and evaluation roles to ensure that the organization carries out work in accordance with its publicly declared purposes and for the benefit of the public.</p>
Relationship with any related parties	Para 1.51	<p>Accountability Unit has formed an informal working relationship with the Manchester International Law Team and the Justice Hub at University of Manchester over the past 4 years.</p> <p>Accountability Unit has also formed an informal working relationship with Women for Justice, a Yazidi NGO founded and run by Yazidi women based in Germany.</p> <p>Accountability Unit remains fully independent of any organisation.</p>
Other		N/A

Reference and Administrative details

Charity name	Accountability Unit
Other name the charity uses	The Accountability Unit; AU
Registered charity number	1166018
Charity's principal address	160 Elgin Street, Bolton, Lancashire, England, UK, BL1 3EU

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

Aarif Abraham, Acting Director and Legal Officer

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Sarika Rabheru</i>	<i>R. Modi</i>
Full name(s)	Sarika Rabheru	Roopa Modi
Position (eg Secretary, Chair, etc)	Trustee	Trustee
Date	8 September 2025	



Receipts and payments accounts

CC16a

For the period from	12 March 2024	To	11 March 2025
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations, legacies and grants (gift aid reclaimed)	977	-	-	977	450
Charitable Activities	-	-	-	-	3
Interest on deposit accounts	2	-	-	2	1
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	978	-	-	978	454
A2 Asset and investment sales, (see table).					
None	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	978	-	-	978	454
A3 Payments					
Bank interest and charges	66	-	-	66	66
Website costs	-	-	-	-	393
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	66	-	-	66	459
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	66	-	-	66	459
Net of receipts/(payments)	912	-	-	912	5
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	500	-	-	500	505
Cash funds this year end	1,412	-	-	1,412	500

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	CAF Cash Account	1,412	-	-
		-	-	-
		-	-	-
	Total cash funds	1,412	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds	Restricted funds	Endowment funds



	Details	to nearest £	to nearest £	to nearest £
B2 Other monetary assets	None	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	None		-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	None		-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	None		-	
			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Roopa Modi	11/07/2025
	Sarika Rabheru	11/07/2025

THE ACCOUNTABILITY UNIT

England & Wales - Charity number 1166018

Accounts



Trustees' Annual Report for the period

From: 12 March 2023 (Period start date); To: 11 March 2024 (Period end date)

Charity name: The Accountability Unit

Charity registration number: 1166018

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issued by the Charity Commission on public benefit		which the guidance is relevant, such as in shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance and kept this in mind.
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Other		N/A

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>As a relatively young charity, Accountability Unit in its past few years of operations has established a professional network of human rights professionals and built an organisational infrastructure to assist victims of human rights violations who otherwise would receive no help. It is now a respected NGO in the field of public international law and international criminal law.</p> <p>The achievements in respect of the four work streams are summarised below:</p> <p><u>Litigation and Research.</u> Substantive work conducted by the Accountability Unit over the past year, in summary, includes the following:</p> <ul style="list-style-type: none"> (i) Continuing work with the Yazidi Justice Committee (YJC) to find a State Sponsor for proceedings at the International Court of Justice for violations by three States of the Genocide Convention concerning the commission by the <i>so-called</i> Islamic State of the crime of genocide against the Yazidis. (ii) Publishing two briefing papers: "Genocide: A Short Primer on the Law" which provides clarity on the law relating to genocide, given the increasing use of the term by non-specialists in the context of ongoing international conflicts (Nov 2023); and "Genocide and Gender" which provides an overview of how sexual and gender based violence is linked to genocide (Oct 2023). Providing related advice to relevant stakeholders. (iii) Providing research assistance, drafting support and advice to parliamentarians on issues related to genocide and crimes against humanity including assistance with the Genocide Determination Bill, sponsored by Lord David Alton, together with partners at the Coalition for Genocide Response (2021-Present). A private briefing was produced (Dec 2023), and a public version was issued in 2024. Some of the world's

		<p>leading international lawyers also signed a letter to the UK Government asking it to domesticate in law its international obligations.</p> <p>(iv) Advising several stakeholders, inquiries and panels on international law issues relating to the armed conflict in Ukraine and, in particular, on the crime of aggression. A private briefing paper was also produced on the creation of a Special Tribunal for the Crime of Aggression (Mar 2023). follow-up work has continued until the present day.</p> <p>(v) Filing a major UN Human Rights Committee case on violations of international human rights law by Turkey in conducting unlawful air strikes on Yazidi civilians and civilian objects (Jun 2023). Very substantial work has continued in respect of the ongoing case.</p> <p>(vi) Continuing Accountability Unit's 'in conversation with' Series as well as the OUT-LINES in international law in collaboration with others. Two new podcasts included: Women at the International Court of Justice with Dr Gail Lythgoe and Dr Jessica Corsi (Aug 2023); and Iran Protests: A Fight for 'Women, Life & Freedom?' with Dr Gail Lythgoe and UN Special Rapporteur Prof. Javaid Rehman (Nov 2023).</p> <p>(vii) Advising, <i>ad hoc</i>, on issues of international peace and security including relating to Bosnia and Herzegovina.</p> <p>(viii) Conducting and leading several lectures and panel events on human rights and public international law issues, worldwide, as documented on AU's website.</p> <p><u>Advocacy and Mentoring.</u> Accountability Unit has undertaken advocacy work (focusing on international and national stakeholders) both publicly and privately for the benefit of individual victims. Accountability Unit has raised awareness about sexual and gender-based harm, built a constructive dialogue with</p>
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		<p>interested ministries and parliamentarians which has supplemented the litigation and research work set out above. Several briefing notes on legal and human rights issues have been produced and disseminated to stakeholders which together with Accountability Unit's social media presence has helped to raise the profile and work of the charity. Accountability Unit has reached this far through the goodwill of a number of extremely kind and dedicated volunteers; all of the work relating to the latter was largely on a voluntary basis.</p>
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Additional information (optional)

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Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

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Reasons for holding zero reserves	Para 1.22	As the work of Accountability Unit to date has been undertaken almost exclusively on a volunteer basis and there are no uncertain expenditures, specific reserves are not deemed necessary. The trustees have continued to assess this policy. Accountability Unit's grant applications all contained a request for 10% contingency in the event that expenditure on a particular project was to exceed anticipated costs.
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>Accountability Unit is actively making grant applications for formal funding for human rights work provided by European / North American / Oceania governments, international organisations and philanthropic foundations / trusts / charities. The funding is sought for project-oriented work which would cover both core and direct project costs ideally. Accountability Unit is continuing to operate on a volunteer basis until it is able to obtain sustainable funding for its core work in order to avoid any risks and to ensure a strong and sustainable foundation if and when it incurs core costs.</p>
		N/A

Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<p><u>Potential risk A:</u> An inherent risk of re-traumatisation due to the type of human rights work the charity undertakes. <u>Mitigation:</u> Sensitive and professional methods of dealing with clients; procedures put in place to remind any partners/lawyers/representatives working with victims of torture in conflict settings to abide by relevant rules, principles and policies (both UK and international) that govern such work and refer vulnerable people to social support services. We do no direct work with vulnerable victims; only through a qualified intermediary.</p> <p><u>Potential risk B:</u> Possibility of State or State-supported repression of lawyers, clients or human rights defenders in the regions in which the charity is concerned with. <u>Mitigation 1:</u> Exercising caution, discretion and prioritising the confidentiality of legal clients and contacts at all times to minimise any possible risk of retaliation on the part of the state. <u>Mitigation 2:</u> Operating on a ‘do no harm’ principle so as to gauge and assess any possible risk to clients in line with UK guidance on international legal work. <u>Mitigation 3:</u> Continuing to monitor broad risks to human rights activists and defenders in the regions of our concern and not seeking to make contact with possible clients where any risk is identified and using other means to attempt redress and legal accountability. We do no work directly in country.</p>
Other		<p>(a) No guarantees have been given by Accountability Unit; and</p> <p>(b) No debt is outstanding at the date the statement of assets and liabilities which is owed by Accountability Unit.</p>

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>No new trustees have been appointed since incorporation in March 2016. Clauses 21 to 24 of the Constitution, however, provide that:</p> <p>“21. The Trustees shall be elected annually by the members at the AGM of the CIO and retiring members shall be eligible for re-election without further nomination.</p> <p>22. Newly elected Trustees shall take office at the conclusion of the AGM following their election and shall serve until the conclusion of the AGM at which they are due to retire.</p> <p>23. The election of Trustees shall be conducted in accord with such procedures as may be decided by the Trustees from time to time.</p> <p>24. All the Trustees shall be members of the CIO or the duly appointed representatives of organisations which are members.”</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<p>The Trustees are lawyers with knowledge of the issues involved in the type of work Accountability Unit undertakes, namely advocacy, litigation and research. Trustees, therefore, are encouraged and actively attend lectures, conferences and events that relate to human rights issues that have a gendered element. This ensures that trustees are kept informed and up to date, in a general sense, of the work of the charity.</p> <p>Accountability Unit conducts regular internal reviews relevant to its work and create policies and procedures to assist in the efficient conduct of its business including to: (i) meet legal duties to safeguard the charity's assets; (ii) administer finances and assets in a way</p>
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		<p>that identifies and manages risk, and (iii) ensure the quality of financial reporting, by keeping adequate accounting records and preparing timely and relevant financial information.</p>
<p>The charity's organisational structure and any wider network with which the charity works</p>	<p>Para 1.51</p>	<p>Accountability Unit's legal team coordinates the litigation, advocacy, research and mentoring work with assistance, where required, through its <i>pro bono</i> Legal Advisory Team (which comprises leading lawyers in the human rights and humanitarian law field). The internal structure of staff members is flat and non-hierarchical which ensures that there is debate, critique and rigorous professionalism in respect of all areas of work. This also ensures that risks and opportunities are shared by the entire organisation to ensure that very high standards of efficiency, efficacy, and productivity are maintained.</p> <p>Accountability Unit works with international and domestic law firms, national bar associations, universities, national and international NGOs and other bodies. It works closely, in particular, with victims of human rights violations, human rights defenders, and local civil society organisations.</p> <p>Accountability Unit works with local partners to ensure the exchange of accurate information and ensure a complementary approach to its work. Victims of human rights violations approach Accountability Unit through their legal representatives or through local human rights organisations. Its case referral system and litigation strategy is aimed at complementing local accountability mechanisms where they exist. Where no legal accountability mechanisms are available or where there are serious challenges to access to justice, the research and mentoring work streams help raise awareness or assist in developing local capacity to address those challenges first. Accountability Unit has formed a partnership with the Manchester International Law Team and the Justice Hub at University of Manchester during the past 4 years and also collaborated on certain project with other leading human rights charities.</p> <p>Accountability Unit is sensitive and responsive to varied political, social, cultural and individual concerns and</p>

		<p>adheres to the principle of “do no harm” by taking into account the impact of interventions on victims. Accountability Unit also undertakes preliminary research on: the gender dynamics, cultural perceptions, security situations, services available to victims, risk assessments of the areas it is working in, and partners with whom the charity engages.</p> <p>Accountability Unit undertakes work which it purports to do in a non-discriminatory manner for the public benefit. Trustees maintain oversight, monitoring and evaluation roles to ensure that the organization carries out work in accordance with its publicly declared purposes and for the benefit of the public.</p>
Relationship with any related parties	Para 1.51	<p>Accountability Unit has formed an informal working relationship with the Manchester International Law Team and the Justice Hub at University of Manchester over the past 4 years.</p> <p>Accountability Unit has also formed an informal working relationship with Women for Justice, a Yazidi NGO founded and run by Yazidi women based in Germany.</p> <p>Accountability Unit remains fully independent of any organisation.</p>
Other		N/A

Reference and Administrative details

Charity name	Accountability Unit
Other name the charity uses	The Accountability Unit; AU
Registered charity number	1166018
Charity's principal address	160 Elgin Street, Bolton, Lancashire, England, UK, BL1 3EU

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Sarika Rabheru			
Roopa Modi			

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

Aarif Abraham, Acting Director and Legal Officer

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Sarika Rabheru</i>	<i>R. Modi</i>
Full name(s)	Sarika Rabheru	Roopa Modi
Position (eg Secretary, Chair, etc)	Trustee	Trustee
Date	12 December 2024	



Receipts and payments accounts

CC16a

For the period from	12 March 2023	To	11 March 2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations, legacies and grants (gift aid reclaimed)	450	-	-	450	124
Charitable Activities	3	-	-	3	4,044
Interest on deposit accounts	1	-	-	1	1
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	454	-	-	454	4,169
A2 Asset and investment sales, (see table).					
None	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	454	-	-	454	4,169
A3 Payments					
Bank interest and charges	66	-	-	66	100
Website costs	393	-	-	393	4,044
	-	-	-	-	4,975
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	459	-	-	459	9,119
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	459	-	-	459	9,119
Net of receipts/(payments)	- 5	-	-	- 5	- 4,949
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	505	-	-	505	5,454
Cash funds this year end	500	-	-	500	505

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	CAF Cash Account	499	-	-
		-	-	-
		-	-	-
	Total cash funds	499	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £

B2 Other monetary assets

None	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
None		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
None		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
None		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>Roopa Modi</i>	Roopa Modi	10/12/2024
<i>Sarika Rabheru</i>	Sarika Rabheru	10/12/2024

THE ACCOUNTABILITY UNIT

England & Wales - Charity number 1166018

Accounts



Trustees' Annual Report for the period

From: 12 March 2022 (Period start date); To: 11 March 2023 (Period end date)

Charity name: The Accountability Unit

Charity registration number: 1166018

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the public benefit, to promote human rights (as set out in the Universal Declaration of Human Rights (“UDHR”) and subsequent United Nations conventions and declarations, the European Convention for the Protection of Human Rights and Fundamental Freedoms, and in regional codes of human rights which incorporate the rights contained in the UDHR and those subsequent United Nations conventions and declarations) throughout the world. (Further specificity is provided in Clause 3 of the Constitution).
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Accountability Unit has four strategic work streams: advocacy, litigation, research (or policy-advice) and mentoring. The work streams have an over-arching purpose to procure the equal and non-discriminatory provision, application, and enforcement of international human rights, international criminal and humanitarian law in conflict settings in the areas and countries of the charity’s interest. Those areas include ending legal impunity for sexual and gender-based violence; supporting gender mainstreaming both during and after conflict; and upholding civil, political economic social and cultural rights. All of Accountability Unit’s services are provided <i>pro-bono</i>. The countries of interest include, but are not limited to, the Southern Caucasus and the ‘Middle East’.
Statement confirming whether the trustees have had regard to the guidance	Para 1.18	The trustees are aware of the guidance issued by the Charity Commission on public benefit. In relation to decisions to

issued by the Charity Commission on public benefit		which the guidance is relevant, such as in shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance and kept this in mind.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Accountability Unit does not undertake grant-making activities.
Policy on social investment including program related investment	Para 1.38	Accountability Unit does not undertake social investment.
Contribution made by volunteers	Para 1.38	As Accountability Unit is a small charity, incorporated in March 2016, it relies on several permanent members to undertake its advocacy and litigation activities supported by a very dedicated team of external <i>pro bono</i> legal professionals who are actively managed by the permanent or voluntary staff members. (All permanent members are volunteers, but some are part-remunerated as consultants on a project-by-project basis. In the last financial year, Accountability Unit welcomed one additional new member but were approached by several other people for opportunities to collaborate). Many part-time volunteers contribute to its research and occasionally supervise dedicated <i>pro bono</i> contributors who are also legal professionals. (In the last financial year approximately 25 external professionals were engaged in extensive research work). Accountability Unit has a <i>pro-bono</i> board of advisors who contribute to providing strategic and organisational advice when required. The permanent staff members are also responsible for making applications for project grants for human rights work from philanthropic partner/foundations/trusts on a project-by-project basis only.
Other		N/A

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>As a relatively young charity, Accountability Unit in its past seven years of operations has established a professional network of human rights professionals and built an organisational infrastructure to assist victims of human rights violations who otherwise would receive no help. It is now a respected NGO in the field of public international law and international criminal law.</p> <p>The achievements in respect of the four work streams are summarised below:</p> <p><u>Litigation and Research.</u> Substantive work conducted by the Accountability Unit over the past year, in summary, includes the following:</p> <ul style="list-style-type: none"> (i) Continuing a major project with the Yazidi Justice Committee (YJC); a five-organization <i>ad hoc</i> committee led by Accountability Unit looking at the issue of accountability for the crime of genocide committed against Yazidis in the Middle East. July 2022 saw the publication of its major report: State Responsibility and the Yazidi Genocide at a side event to Inter-Ministerial on Freedom of Religious Belief hosted by the FCDO. The side-event for the launch of the report was in the House of Lords. Efforts to follow-up on recommendations from the report continued with relevant stakeholders. (ii) Conducting research, drafting and providing advice and assistance to parliamentarians on issues related to genocide and crimes against humanity including the Genocide Determination Bill. This work continues as the Bill progresses. (iii) Filing a major UN Human Rights Committee case on violations of international law by a State in the Middle East conducting unlawful air strikes on a minority. (iv) Advising several stakeholders, inquiries and panels on international law issues relating to the armed conflict in

		<p>Ukraine and in particular on the crime of aggression. Speaking on the same in international <i>fora</i>.</p> <ul style="list-style-type: none"> (v) Advising, ad hoc, on issues of international peace and security including relating to Bosnia and Herzegovina. (vi) Drafting a new publication entitled "Genocide and Gender" which is closely tied to the work of Accountability Unit. (vii) Continuing Accountability Unit's 'in conversation with' Series as well as the OUT-LINES in international law in collaboration with Garden Court North Chambers and Manchester International Law Centre + Others. Considering further development of that and expanding partnerships to be non-exclusive. (viii) Conducting and leading several lectures and panel events on human rights and public international law issues, worldwide, as documented on AU's website. <p><u>Advocacy and Mentoring.</u> Accountability Unit has undertaken advocacy work (focusing on international and national stakeholders) both publicly and privately for the benefit of individual victims. Accountability Unit has raised awareness about sexual and gender-based harm, built a constructive dialogue with interested ministries and parliamentarians which has supplemented the litigation and research work set out above. Several briefing notes on legal and human rights issues have been produced and disseminated to stakeholders which together with Accountability Unit's social media presence has helped to raise the profile and work of the charity. Accountability Unit has reached this far through the goodwill of a number of extremely kind and dedicated volunteers; all of the work relating to the latter was largely on a voluntary basis.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
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Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>During this year, the balance on the unrestricted fund at 11 March 2022 (financial year end) was £505. The Accountability has no significant fixed assets.</p> <p>(Note for the record: a reimbursement of £4,975 was sent to Women for Justice, a charity in Germany, for a case which the Yazidi Justice Committee (of which AU is part) decided not to progress. Women for Justice had previously sent this money to Accountability Unit to hold on trust for the Committee to be expended to relevant professionals who would work on that case. As this was no longer the case the money was returned). The trustees are satisfied with the financial position of the Accountability Unit and continue to monitor the income, expenditure and assets of the charity with a view to ensuring that the charity's financial affairs are conducted in a prudent and effective manner.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Accountability Unit has not held any specific reserves in the last financial year period as there were very limited outgoing expenses/expenditure but usually a buffer of £500 is kept. Only very small administrative expenditures were incurred out of a seed donation made to the charity of around 1,100 GBP in 2016 by the then Acting Director and further donations received from members and close stakeholders in the last financial year.</p>
Amount of reserves held	Para 1.22	£500 approximately
Reasons for holding zero reserves	Para 1.22	<p>As the work of Accountability Unit to date has been undertaken almost exclusively on a volunteer basis and there are no uncertain expenditures, specific reserves are not deemed necessary. The trustees have continued to assess this policy. Accountability Unit's grant applications all contained a request for 10% contingency in the event that expenditure on a particular project was to exceed anticipated costs.</p>
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

<p>The charity's principal sources of funds (including any fundraising)</p>	<p>Para 1.47</p>	<p>Accountability Unit is actively making grant applications for formal funding for human rights work provided by European/North American/Oceania governments, international organisations and philanthropic foundations/trusts/charities. The funding is sought for project-oriented work which would cover both core and direct project costs ideally. Accountability Unit is continuing to operate on a volunteer basis until it is able to obtain sustainable funding for its core work in order to avoid any risks and to ensure a strong and sustainable foundation if and when it incurs core costs.</p>
<p>Investment policy and objectives including any social investment policy adopted</p>	<p>Para 1.46</p>	<p>N/A</p>
<p>A description of the principal risks facing the charity</p>	<p>Para 1.46</p>	<p><u>Potential risk A:</u> An inherent risk of re-traumatisation due to the type of human rights work the charity undertakes. <u>Mitigation:</u> Sensitive and professional methods of dealing with clients; procedures put in place to remind any partners/lawyers/representatives working with victims of torture in conflict settings to abide by relevant rules, principles and policies (both UK and international) that govern such work and refer vulnerable people to social support services. <u>Potential risk B:</u> Possibility of a State or State-supported repression of lawyers, clients or human rights defenders in the regions in which the charity operate. <u>Mitigation 1:</u> Exercising caution, discretion and prioritising the confidentiality of legal clients and contacts at all times to minimise any possible risk of retaliation on the part of the state. <u>Mitigation 2:</u> Operating on a 'do no harm' principle so as to gauge and assess any possible risk to clients in line with UK guidance on international legal work. <u>Mitigation 3:</u> Continuing to monitor broad risks to human rights activists and defenders in the regions and not seeking to make contact with possible clients where any risk is identified and using other means to attempt redress and legal accountability.</p>
<p>Other</p>		<p>(a) No guarantees have been given by Accountability Unit; and</p>

		(b) No debt is outstanding at the date the statement of assets and liabilities which is owed by Accountability Unit.
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Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>No new trustees have been appointed since incorporation in March 2016. Clauses 21 to 24 of the Constitution, however, provide that:</p> <p>“21. The Trustees shall be elected annually by the members at the AGM of the CIO and retiring members shall be eligible for re-election without further nomination.</p> <p>22. Newly elected Trustees shall take office at the conclusion of the AGM following their election and shall serve until the conclusion of the AGM at which they are due to retire.</p> <p>23. The election of Trustees shall be conducted in accord with such procedures as may be decided by the Trustees from time to time.</p> <p>24. All the Trustees shall be members of the CIO or the duly appointed representatives of organisations which are members.”</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Trustees are lawyers with knowledge of the issues involved in the type of work Accountability Unit undertakes, namely advocacy, litigation and research. Trustees, therefore, are encouraged and actively attend lectures, conferences and events that relate to human rights issues that have a gendered element. This ensures that trustees are kept informed and up to date, in a general sense, of the work of the charity.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Accountability Unit's legal team coordinates the litigation, advocacy, research and mentoring work with assistance, where required, through its <i>pro bono</i> Legal Advisory Team (which comprises leading lawyers in the human rights and humanitarian law field). The internal structure of staff members is flat and non-hierarchical which ensures that

there is debate, critique and rigorous professionalism in respect of all areas of work. This also ensures that risks and opportunities are shared by the entire organisation to ensure that very high standards of efficiency, efficacy and productivity are maintained.

Accountability Unit works with international and domestic law firms, national bar associations, universities, national and international NGOs and other bodies. It works closely, in particular, with victims of human rights violations, human rights defenders, and local civil society organisations.

Accountability Unit works with local partners to ensure the exchange of accurate information and ensure a complementary approach to its work. Victims of human rights violations approach Accountability Unit through their legal representatives or through local human rights organisations. Its case referral system and litigation strategy is aimed at complementing local accountability mechanisms where they exist. Where no legal accountability mechanisms are available or there are serious challenges to access to justice, the research and mentoring work streams help raise awareness or assist in developing local capacity to address those challenges first. Accountability Unit has formed a partnership with the Manchester International Law Team and the Justice Hub at University of Manchester during the past 3 years and also collaborated on certain project with other leading human rights charities.

Accountability Unit is sensitive and responsive to varied political, social, cultural and individual concerns and adheres to the principle of “do no harm” by taking into account the impact of interventions on victims. Accountability Unit also undertakes preliminary research on: the gender dynamics, cultural perceptions, security situations, services available to victims, risk assessments of the areas it is working in, and partners with whom the charity engages.

Accountability Unit undertakes work which it purports to do in a non-discriminatory manner for the public benefit. Trustees maintain oversight,

		monitoring and evaluation roles to ensure that the organization carries out work in accordance with its publicly declared purposes and for the benefit of the public.
Relationship with any related parties	Para 1.51	<p>Accountability Unit has formed an informal working relationship with the Manchester International Law Team and the Justice Hub at University of Manchester over the past 3 years.</p> <p>Accountability Unit has also formed an informal working relationship with Women for Justice, a Yazidi NGO founded and run by Yazidi women based in Germany.</p> <p>Accountability Unit remains fully independent of any organisation.</p>
Other		N/A

Reference and Administrative details

Charity name	Accountability Unit
Other name the charity uses	The Accountability Unit; AU
Registered charity number	1166018
Charity's principal address	160 Elgin Street, Bolton, Lancashire, England, UK, BL1 3EU

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

Aarif Abraham, Acting Director and Legal Officer

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Sarika Rabheru</i>	<i>RModi</i>
Full name(s)	Sarika Rabheru	Roopa Modi
Position (eg Secretary, Chair, etc)	Trustee	Trustee
Date	27 Oct 2023	



Receipts and payments accounts

For the period from	12 March 2022	To	11 March 2023
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations, legacies and grants (gift aid)	124	-	-	124	5,000
Fees for charitable services	4,044	-	-	4,044	-
Interest on deposit accounts	1	-	-	1	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	4,169	-	-	4,169	5,000
A2 Asset and investment sales, (see table).					
None	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	4,169	-	-	4,169	5,000
A3 Payments					
Bank interest and charges	100	-	-	100	96
Cost of charitable activities	4,044	-	-	4,044	-
Refunds (Women for Justice)	4,975	-	-	4,975	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	9,119	-	-	9,119	96
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	9,119	-	-	9,119	96
Net of receipts/(payments)	- 4,949	-	-	- 4,949	4,904
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	5,454	-	-	5,454	550
Cash funds this year end	505	-	-	505	5,454

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	CAF Cash Account	505	-	-
		-	-	-
		-	-	-
	Total cash funds	505	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £

B2 Other monetary assets

None	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
None		-	-
		-	-
		-	-
		-	-
		-	-


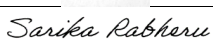
B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
None		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
None		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Roopa Modi	27/10/2023
	Sarika Rabheru	27/10/2023

THE ACCOUNTABILITY UNIT

England & Wales - Charity number 1166018

Accounts



Trustees' Annual Report for the period

From: 12 March 2021 (Period start date); To: 11 March 2022 (Period end date)

Charity name: The Accountability Unit

Charity registration number: 1166018

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the public benefit, to promote human rights (as set out in the Universal Declaration of Human Rights (“UDHR”) and subsequent United Nations conventions and declarations, the European Convention for the Protection of Human Rights and Fundamental Freedoms, and in regional codes of human rights which incorporate the rights contained in the UDHR and those subsequent United Nations conventions and declarations) throughout the world. (Further specify is provided in Clause 3 of the Constitution.)
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Accountability Unit has four strategic work streams: advocacy, litigation, research (or policy-advice) and mentoring. The work streams have an over-arching purpose to procure the equal and non-discriminatory provision, application, and enforcement of international human rights, international criminal and humanitarian law in conflict settings in the areas and countries of the charity’s interest. Those areas include ending legal impunity for sexual and gender-based violence; supporting gender mainstreaming both during and after conflict; and upholding civil, political economic social and cultural rights. All of Accountability Unit’s services are provided <i>pro-bono</i>. The countries of interest include, but are not limited to, the Southern Caucasus and the ‘Middle East’.
Statement confirming whether the trustees have had regard to the guidance	Para 1.18	The trustees are aware of the guidance issued by the Charity Commission on public benefit. In relation to decisions to

issued by the Charity Commission on public benefit		which the guidance is relevant, such as in shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance and kept this in mind.
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Accountability Unit does not undertake grant-making activities.
Policy on social investment including program related investment	Para 1.38	Accountability Unit does not undertake social investment.
Contribution made by volunteers	Para 1.38	As Accountability Unit is small charity, incorporated in March 2016, it relies on several permanent members to undertake its advocacy and litigation activities supported by a very dedicated team of external <i>pro bono</i> legal professionals who are actively managed by the permanent or voluntary staff members. (All permanent members are volunteers, but some are part-remunerated as consultants on a project-by-project basis. In the last financial year Accountability Unit welcomed two additional new members). Many part-time volunteers contribute to its research and occasionally supervise dedicated pro bono contributors who are also legal professionals. (In the last financial year approximately 25 external professionals were engaged in extensive research work). Accountability Unit has a pro-bono board of advisors who contribute to providing strategic and organisational advice when required. The permanent staff members are also responsible for making applications for projects grants for human rights work from philanthropic partner/foundations/trusts on a project-by-project basis only.
Other		N/A

Achievements and Performance

	SORP reference	
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<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>As a relatively new charity, Accountability Unit in its first five years of operations has established a professional network of human rights professionals and built an organisational infrastructure to assist victims of human rights violations who otherwise would receive no help. It is now a respected NGO in the field of public international law and international criminal law. The achievements in respect of the four work streams are summarised below:</p> <p><u>Litigation and Research.</u> Substantive work conducted by the Accountability Unit over the past year, in summary, includes the following:</p> <ul style="list-style-type: none"> (i) Continuing a major project with the Yazidi Justice Committee (YJC); a five-organization <i>ad hoc</i> committee led by Accountability Unit looking at the issue of accountability for the crime of genocide committed against Yazidis in the Middle East. July 22 saw the publication of its major report: State Responsibility and the Yazidi Genocide at a side event to Inter-Ministerial on Freedom of Religious Belief hosted by the FCDO. The side-event for the launch of the report was in the House of Lords. (ii) Conducting research, drafting and providing advice and assistance to parliamentarians on issues related to genocide and crimes against humanity including the Genocide Determination Bill. High-impact briefing papers were published on related matters. (iii) Producing a major briefing on violation of international law by a state in the Middle East conducting unlawful strikes on a minority. (iv) Advising inquiries and panels on international law issues including on possible genocide of the Hazara. (v) Advising on issues of international peace and security including relating to Bosnia and Herzegovina. (vi) Assisting NGOs and lawyers with <i>ad hoc</i> queries relating to a number of countries including in relation to an
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		<p>African country, a former Yugoslav, Bosnia, and two countries in Asia.</p> <p>(vii) One member leading on possible submission to UN in relation to alleged crimes against a minority in South-East Europe and two 'Middle Eastern' countries.</p> <p>(viii) Continued the Accountability Unit 'in conversation with' Series as well as the OUTLINES in international law in collaboration with Garden Court North Chambers and Manchester International Law Centre.</p> <p>(ix) Providing legal advice to a body considering allegations of international crimes in a country on the Asian Continent and looking at gendered harm – work assisted one major tribunal.</p> <p>Advocacy and Mentoring. Accountability Unit has undertaken advocacy work (focusing on international and national stakeholders) both publicly and privately to the benefit of individual victims. Accountability Unit has raised awareness about gender-based harm, built a constructive dialogue with interested ministries and parliamentarians which has supplemented the litigation and research work set out above. A number of briefing notes on legal and human rights issues have been produced and disseminated to stakeholders which together with Accountability Unit's social media presence has helped to raise the profile and work of the charity. Accountability Unit has reached this far through the goodwill of a number of extremely kind and dedicated volunteers; all of the work relating to the latter was on a volunteer basis.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A

Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>During this year, the balance on the unrestricted fund at 11 March 2022 (financial year end) was £5,454. The Accountability has no significant fixed assets.</p> <p>(Note for the record that as at 2 Dec 2021 the cash funds at bank was £ 5478.84 of which £5000 was ringfenced for funding for a specific legal case). The trustees are satisfied with the financial position of the Accountability Unit and continue to monitor the income, expenditure and assets of the charity with a view to ensuring that the charity's financial affairs are conducted in a prudent and effective manner.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Accountability Unit has not held any specific reserves in the last financial year period as there were very limited outgoing expenses/expenditure but usually a buffer of £500 is kept. Only very small administrative expenditures were incurred out of a seed donation made to the charity of around 1,100 GBP in 2016 by the then Acting Director and further donations received by members in the last financial year.</p>
Amount of reserves held	Para 1.22	£500 approximately
Reasons for holding zero reserves	Para 1.22	<p>As the work of Accountability Unit to date has been undertaken almost exclusively on a volunteer basis and there are no uncertain expenditures, specific reserves are not deemed necessary. The trustees have continued to assess this policy. . Accountability Unit's grant applications all contained a request for 10% contingency in the event that expenditure on a particular project was to exceed anticipated costs.</p>
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>Accountability Unit was actively making grant applications for formal funding for human rights work provided by European/North American/Oceania governments, international organisations and philanthropic foundations/trusts/charities. The funding</p>
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		<p>was sought for project-oriented work which would cover both core and direct project costs. Accountability Unit was continuing to operate on a volunteer basis until it was able to obtain sustainable funding for its core work in order to avoid any risks and to ensure a strong and sustainable foundation when it started to incur core costs.</p>
<p>Investment policy and objectives including any social investment policy adopted</p>	<p>Para 1.46</p>	<p>N/A</p>
<p>A description of the principal risks facing the charity</p>	<p>Para 1.46</p>	<p><u>Potential risk A:</u> An inherent risk of re-traumatisation due to the type of human rights work the charity undertakes. <u>Mitigation:</u> Sensitive and professional methods of dealing with clients; procedures put in place to remind any partners/lawyers/representatives working with victims of torture in conflict settings to abide by relevant rules, principles and policies (both UK and international) that govern such work and refer vulnerable people to social support services.</p> <p><u>Potential risk B:</u> Possibility of a State or state supported repression of lawyers, clients or human rights defenders in the regions in which the charity operate. <u>Mitigation 1:</u> Exercising caution, discretion and prioritising the confidentiality of legal clients and contacts at all times to minimise any possible risk of retaliation on the part of the state. <u>Mitigation 2:</u> Operating on a ‘do no harm’ principle so as to gauge and assess any possible risk to clients and in line with UK guidance on international legal work. <u>Mitigation 3:</u> Continuing to monitor broad risks to human rights activists and defenders in the regions and not seeking to make contact with possible clients where any risk is identified and using other means to attempt redress and legal accountability.</p>
<p>Other</p>		<p>(a) No guarantees have been given by Accountability Unit; and (b) No debt is outstanding at the date the statement of assets and liabilities which is owed by Accountability Unit.</p>

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>No new trustees have been appointed since incorporation in March 2016. Clauses 21 to 24 of the Constitution, however, provide that:</p> <p>“21. The Trustees shall be elected annually by the members at the AGM of the CIO and retiring members shall be eligible for re-election without further nomination.</p> <p>22. Newly elected Trustees shall take office at the conclusion of the AGM following their election and shall serve until the conclusion of the AGM at which they are due to retire.</p> <p>23. The election of Trustees shall be conducted in accord with such procedures as may be decided by the Trustees from time to time.</p> <p>24. All the Trustees shall be members of the CIO or the duly appointed representatives of organisations which are members.”</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Trustees are lawyers with knowledge of the issues involved in the type of work Accountability Unit undertakes, namely advocacy, litigation and research. Trustees, therefore, are encouraged and actively attend lectures, conferences and events that relate to human rights issues that have a gendered element. This ensures that trustees are kept informed and up to date, in a general sense, of the work of the charity.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Accountability Unit's legal team coordinates the litigation, advocacy, research and mentoring work with assistance, where required, through its <i>pro bono</i> Legal Advisory Team (which comprises leading lawyers in the human rights and humanitarian law field). The internal structure of staff members is flat and non-hierarchical which ensures that

there is debate, critique and rigorous professionalism in respect of all areas of work. This also ensures that risks and opportunities are shared by the entire organisation to ensure that very high standards of efficiency, efficacy and productivity are maintained.

The Accountability Unit works with international and domestic law firms, national bar associations, universities, national and international NGOs and other bodies. It works closely, in particular, with victims of human rights violations, human rights defenders, and local civil society organisations.

Accountability Unit works with local partners to ensure the exchange of accurate information and ensure a complementary approach to its work. Victims of human rights violations approach Accountability Unit through their legal representatives or through local human rights organisations. Its case referral system and litigation strategy is aimed at complementing local accountability mechanisms where they exist. Where no legal accountability mechanisms are available or there are serious challenges to access to justice, the research and mentoring work streams help raise awareness or assist in developing local capacity to address those challenges first. AU has formed a partnership with the Manchester International Law Team and the Justice Hub at University of Manchester during the past year and also collaborated on certain project with other leading human rights charities.

Accountability Unit is sensitive and responsive to varied political, social, cultural and individual concerns and adheres to the principle of “do no harm” by: taking into account the impact of interventions on victims. Accountability Unit also undertake preliminary research on the gender dynamics, cultural perceptions, security situation, and services available to victims; and make risk assessments of the areas it is working in and the partners whom the charity engage.

Accountability Unit undertakes work which it purports to do in a non-discriminatory manner for the public benefit. Trustees maintain oversight,

		monitoring and evaluation roles to ensure that the organization carries out work in accordance with its publicly declared purposes and for the benefit of the public.
Relationship with any related parties	Para 1.51	<p>AU has formed an informal working relationship with the Manchester International Law Team and the Justice Hub at University of Manchester during the past year.</p> <p>AU has also formed an informal working relationship with Women for Justice, a Yazidi NGO founded and run by women based in Germany.</p> <p>Accountability Unit remains fully independent of any organisation.</p>
Other		N/A

Reference and Administrative details

Charity name	Accountability Unit
Other name the charity uses	The Accountability Unit; AU
Registered charity number	1166018
Charity's principal address	160 Elgin Street, Bolton, Lancashire, England, UK, BL1 3EU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sarika Rabheru			
2	Roopa Modi			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

Aarif Abraham, Acting Director and Legal Officer
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Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Plodi</i>	<i>Sarika Rabheru</i>
Full name(s)	<i>Sarika Rabheru</i>	Sarika Rabheru
Position (eg Secretary, Chair, etc)	Trustee	Trustee, Acting Chair
Date	21/11/202	



Receipts and payments accounts

CC16a

For the period
from

12 March 2021

To

11 March 2022

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Donations, legacies and grants	5,000	-	-	5,000	493
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	5,000	-	-	5,000	493
A2 Asset and investment sales, (see table).					
None	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	5,000	-	-	5,000	493
A3 Payments					
Bank interest and charges	96	-	-	96	66
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	96	-	-	96	66
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	96	-	-	96	66
Net of receipts/(payments)	4,904	-	-	4,904	427
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	550	-	-	550	123
Cash funds this year end	5,454	-	-	5,454	550

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £
B1 Cash funds	CAF Cash Account	5,454	-	-
		-	-	-
		-	-	-
	Total cash funds	5,454	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
	Details	Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £

B2 Other monetary assets

None	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
None		-	-
		-	-
		-	-
		-	-
		-	-


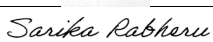
B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
None		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
None		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Roopa Modi	21/11/2022
	Sarika Rabheru	21/11/2022

THE ACCOUNTABILITY UNIT

England & Wales - Charity number 1166018

Accounts



Trustees' Annual Report for the period

From: 12 March 2020 (Period start date); To: 11 March 2021 (Period end date)

Charity name: The Accountability Unit

Charity registration number: 1166018

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the public benefit, to promote human rights (as set out in the Universal Declaration of Human Rights (“UDHR”) and subsequent United Nations conventions and declarations, the European Convention for the Protection of Human Rights and Fundamental Freedoms, and in regional codes of human rights which incorporate the rights contained in the UDHR and those subsequent United Nations conventions and declarations) throughout the world. (Further specify is provided in Clause 3 of the Constitution.)
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Accountability Unit has four strategic work streams: advocacy, litigation, research (or policy-advice) and mentoring. The work streams have an over-arching purpose to procure the equal and non-discriminatory provision, application, and enforcement of international human rights, international criminal and humanitarian law in conflict settings in the areas and countries of the charity’s interest. Those areas include ending legal impunity for sexual and gender-based violence; supporting gender mainstreaming both during and after conflict; and upholding civil, political economic social and cultural rights. All of Accountability Unit’s services are provided <i>pro-bono</i>. The countries of interest include, but are not limited to, the Southern Caucasus and ‘Middle East’.
Statement confirming whether the trustees have had regard to the guidance	Para 1.18	The trustees are aware of the guidance issued by the Charity Commission on public benefit. In relation to decisions to

issued by the Charity Commission on public benefit		which the guidance is relevant, such as in shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance and kept this in mind.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Accountability Unit does not undertake grant-making activities.
Policy on social investment including program related investment	Para 1.38	Accountability Unit does not undertake social investment.
Contribution made by volunteers	Para 1.38	As Accountability Unit is small charity, incorporated in March 2016, it relies on a number of permanent members to undertake its advocacy and litigation activities supported by a very dedicated team of external <i>pro bono</i> legal professionals who are actively managed by the permanent or voluntary staff members. (All permanent members are volunteers but some are part-remunerated as consultants on a project-by-project basis. In the last financial year Accountability Unit welcomed four new members). Many part-time volunteers contribute to its research and occasionally supervise dedicated <i>pro bono</i> contributors who are also legal professionals. (In the last financial year approximately 25 external professionals were engaged in extensive research work). Accountability Unit has a pro-bono board of advisors who contribute to providing strategic and organisational advice when required. The permanent staff members are also responsible for making applications for projects grants for human rights work from philanthropic partner/foundations/trusts on a project-by-project basis only.
Other		N/A

Achievements and Performance

	SORP reference	
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Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Para 1.20

As a new charity, Accountability Unit in its first four years of operations has established a professional network of human rights professionals and built an organisational infrastructure to assist victims of human rights violations who otherwise would receive no help. The achievements in respect of the four work streams are summarised below:

Litigation and Research. Substantive work conducted by the Accountability Unit over the past year, in summary, includes the following:

- (i) Continuing a major project with the Yazidi Justice Committee (YJC); a five-organization *ad hoc* committee led by Accountability Unit looking at the issue of accountability for the crime of genocide committed against Yazidis in Iraq and Syria.**
- (ii) Conducting research, drafting and providing advice and assistance to parliamentarians on the Genocide Amendment to the UK Trade Bill. High-impact briefing papers were publicly issued on this matter.**
- (iii) Assisting NGOs and lawyers with *ad hoc* queries relating to a number of countries.**
- (iv) One member leading on possible submission to UN in relation to alleged crimes against a minority in South-East Europe and two 'Middle Eastern' countries.**
- (v) Launched the Accountability Unit 'in conversation with' Series.**
- (vi) Providing legal advice to a body considering allegations of international crimes in a country on the Asian Continent and looking at gendered harm – work assisted one major tribunal.**

Advocacy and Mentoring. Accountability Unit has undertaken advocacy work (focusing on international and national stakeholders) both publicly and privately to the benefit of individual victims. Accountability Unit has raised awareness about gender-based harm, built a constructive dialogue with interested ministries and parliamentarians which has supplemented the litigation and research work set out above. A number of

		<p>briefing notes on legal and human rights issues have been produced and disseminated to stakeholders which together with Accountability Unit's social media presence has helped to raise the profile and work of the charity. Accountability Unit has reached this far through the goodwill of a number of extremely kind and dedicated volunteers; all of the work relating to the latter was on a volunteer basis.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>During this year, the balance on the unrestricted fund at 11 March 2021 (financial year end) was £550. The Accountability has no significant fixed assets.</p> <p>(Note for the record that as at 2 Dec 2021 the cash funds at bank was £ 5478.84 of which £5000 was ringfenced for funding for a specific legal case). The trustees are satisfied with the financial position of the Accountability Unit and continue to monitor the income, expenditure and assets of the charity with a view to ensuring that the charity's financial affairs are conducted in a prudent and effective manner.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Accountability Unit has not held any reserves in the last financial year period as there were no outgoing expenses/expenditure. Only very small administrative expenditures were incurred out of a seed donation made to the charity of around 1,100 GBP in 2016 by the then Acting Director and further donations received by members in the last financial year.</p>
Amount of reserves held	Para 1.22	0
Reasons for holding zero reserves	Para 1.22	<p>As the work of Accountability Unit to date has been undertaken almost exclusively on a volunteer basis and there are no uncertain expenditures, reserves are not deemed necessary. The trustees have continued to assess this policy particularly in light of any significant expenditures which may have arisen as a result of a successful grant application for projects – that did not materialise during the financial year. Accountability Unit's grant applications all contained a request for 10% contingency in the event that expenditure on a particular project was to exceed anticipated costs.</p>
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

	Para 1.47	<p>Accountability Unit was actively making grant applications for formal funding for human rights work provided by European/North American/Oceania</p>
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<p>The charity's principal sources of funds (including any fundraising)</p>		<p>governments, international organisations and philanthropic foundations/trusts/charities. The funding was sought for project-oriented work which would cover both core and direct project costs. Accountability Unit was continuing to operate on a volunteer basis until it was able to obtain sustainable funding for its core work in order to avoid any risks and to ensure a strong and sustainable foundation when it started to incur core costs.</p>
<p>Investment policy and objectives including any social investment policy adopted</p>	<p>Para 1.46</p>	<p>N/A</p>
<p>A description of the principal risks facing the charity</p>	<p>Para 1.46</p>	<p>Potential risk A: An inherent risk of re-traumatisation due to the type of human rights work the charity undertakes. Mitigation: Sensitive and professional methods of dealing with clients; procedures put in place to remind any partners/lawyers/representatives working with victims of torture in conflict settings to abide by relevant rules, principles and policies (both UK and international) that govern such work and refer vulnerable people to social support services. Potential risk B: Possibility of a State or state supported repression of lawyers, clients or human rights defenders in the regions in which the charity operate. Mitigation 1: Exercising caution, discretion and prioritising the confidentiality of legal clients and contacts at all times to minimise any possible risk of retaliation on the part of the state. Mitigation 2: Operating on a 'do no harm' principle so as to gauge and assess any possible risk to clients and in line with UK guidance on international legal work. Mitigation 3: Continuing to monitor broad risks to human rights activists and defenders in the regions and not seeking to make contact with possible clients where any risk is identified and using other means to attempt redress and legal accountability.</p>
<p>Other</p>		<p>(a) No guarantees have been given by Accountability Unit; and (b) No debt is outstanding at the date the statement of assets and liabilities which is owed by Accountability Unit.</p>

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>No new trustees have been appointed since incorporation in March 2016. Clauses 21 to 24 of the Constitution, however, provide that:</p> <p>“21. The Trustees shall be elected annually by the members at the AGM of the CIO and retiring members shall be eligible for re-election without further nomination.</p> <p>22. Newly elected Trustees shall take office at the conclusion of the AGM following their election and shall serve until the conclusion of the AGM at which they are due to retire.</p> <p>23. The election of Trustees shall be conducted in accord with such procedures as may be decided by the Trustees from time to time.</p> <p>24. All the Trustees shall be members of the CIO or the duly appointed representatives of organisations which are members.”</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Trustees are lawyers with knowledge of the issues involved in the type of work Accountability Unit undertakes, namely advocacy, litigation and research. Trustees, therefore, are encouraged and actively attend lectures, conferences and events that relate to human rights issues that have a gendered element. This ensures that trustees are kept informed and up to date, in a general sense, of the work of the charity.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Accountability Unit's legal team coordinates the litigation, advocacy, research and mentoring work with assistance, where required, through its <i>pro bono</i> Legal Advisory Team (which comprises leading lawyers in the human rights and humanitarian law field). The internal structure of staff members is flat and non-hierarchical which ensures that

there is debate, critique and rigorous professionalism in respect of all areas of work. This also ensures that risks and opportunities are shared by the entire organisation to ensure that very high standards of efficiency, efficacy and productivity are maintained.

The Accountability Unit works with international and domestic law firms, national bar associations, universities, national and international NGOs and other bodies. It works closely, in particular, with victims of human rights violations, human rights defenders, and local civil society organisations.

Accountability Unit works with local partners to ensure the exchange of accurate information and ensure a complementary approach to its work. Victims of human rights violations approach Accountability Unit through their legal representatives or through local human rights organisations. Its case referral system and litigation strategy is aimed at complementing local accountability mechanisms where they exist. Where no legal accountability mechanisms are available or there are serious challenges to access to justice, the research and mentoring work streams help raise awareness or assist in developing local capacity to address those challenges first. AU has formed a partnership with the Manchester International Law Team and the Justice Hub at University of Manchester during the past year and also collaborated on certain project with other leading human rights charities.

Accountability Unit is sensitive and responsive to varied political, social, cultural and individual concerns and adheres to the principle of “do no harm” by: taking into account the impact of interventions on victims. Accountability Unit also undertake preliminary research on the gender dynamics, cultural perceptions, security situation, and services available to victims; and make risk assessments of the areas it is working in and the partners whom the charity engage.

Accountability Unit undertakes work which it purports to do in a non-discriminatory manner for the public benefit. Trustees maintain oversight,

		monitoring and evaluation roles to ensure that the organization carries out work in accordance with its publicly declared purposes and for the benefit of the public.
Relationship with any related parties	Para 1.51	<p>AU has formed an informal working relationship with the Manchester International Law Team and the Justice Hub at University of Manchester during the past year.</p> <p>AU has also formed an informal working relationship with Women for Justice, a Yazidi NGO founded and run by women based in Germany.</p> <p>Accountability Unit remains fully independent of any organisation.</p>
Other		N/A

Reference and Administrative details

Charity name	Accountability Unit
Other name the charity uses	The Accountability Unit; AU
Registered charity number	1166018
Charity's principal address	160 Elgin Street, Bolton, Lancashire, England, UK, BL1 3EU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sarika Rabheru			
2	Roopa Modi			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

Aarif Abraham, Acting Director and Legal Officer
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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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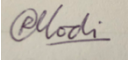
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		<i>Sarika Rabheru</i>
Full name(s)	Roopa Modi	Sarika Rabheru
Position (eg Secretary, Chair, etc)	Trustee	Trustee, Acting Chair
Date	02/12/2021	



Receipts and payments accounts

CC16a

For the period from	12 March 2020	To	11 March 2021
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations, legacies and grants	493	-	-	493	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	493	-	-	493	-
A2 Asset and investment sales, (see table).					
None	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	493	-	-	493	-
A3 Payments					
Bank interest and charges	66	-	-	66	60
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	66	-	-	66	60
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	66	-	-	66	60
Net of receipts/(payments)	427	-	-	427	- 60
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	123	-	-	123	-
Cash funds this year end	550	-	-	550	- 60

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	CAF Cash Account	550	-	-
		-	-	-
		-	-	-
	Total cash funds	550	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	None	-	-	-
		-	-	-
		-	-	-

	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
None		-	-
		-	-
		-	-
		-	-
		-	-
		-	-


B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
None		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
None		-	
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Roopa Modi	02/12/2021
<i>Sarika Rabheru</i>	Sarika Rabheru	02/12/2021