



CHARITY COMMISSION
FOR ENGLAND AND WALES

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	
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	<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> <p>(v) Advising, ad hoc, on issues of international peace and security including relating to Bosnia and Herzegovina.</p> <p>(vi) Drafting a new publication entitled "Genocide and Gender" which is closely tied to the work of Accountability Unit.</p> <p>(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.</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 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:

The charity's principal sources of funds (including any fundraising)	Para 1.47	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.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
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.</p> <p><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.</p> <p><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.</p> <p><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.</p> <p><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>
Other		(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.
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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

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

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			

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

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



Receipts and payments accounts

CC16a

For the period
from

12 March 2022

To

11 March 2023

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 (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	Restricted funds	Endowment funds
		to nearest £	to nearest £	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	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	27/10/2023
	Sarika Rabheru	27/10/2023