



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## 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	<b>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).</b>
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	<b>Accountability Unit has four strategic work streams: advocacy, litigation, research (or policy-advice) and mentoring.</b>  <b>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.</b>  <b>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'.</b>
Statement confirming whether the trustees have had regard to the guidance	Para 1.18	<b>The trustees are aware of the guidance issued by the Charity Commission on public benefit. In relation to decisions to</b>

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	<b>Accountability Unit does not undertake grant-making activities.</b>
Policy on social investment including program related investment	Para 1.38	<b>Accountability Unit does not undertake social investment.</b>
Contribution made by volunteers	Para 1.38	<b>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.</b>
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><b>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.</b></p> <p><b>The achievements in respect of the four work streams are summarised below:</b></p> <p><b><u>Litigation and Research.</u> Substantive work conducted by the Accountability Unit over the past year, in summary, includes the following:</b></p> <ul style="list-style-type: none"> <li><b>(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.</b></li> <li><b>(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).</b></li> <li><b>(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.</b></li> <li><b>(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</b></li> </ul>

		<p>filing were made and now the matter is being considered by the HRC.</p> <p>(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.</p> <p>(vi) Advising, <i>ad hoc</i>, on issues of international peace and security including relating to Bosnia and Herzegovina.</p> <p>(vii) 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><b><u>Advocacy and Mentoring.</u></b> 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.</p> <p>Accountability Unit undertakes its work through the goodwill of a number of extremely kind and dedicated volunteers.</p> <p>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.</p> <p>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.</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	<b>N/A</b>
Performance of fundraising activities against objectives set	Para 1.41	<b>N/A</b>
Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		<b>N/A</b>

## 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><b><u>Potential risk A:</u></b> An inherent risk of re-traumatisation due to the type of human rights work the charity undertakes. <b><u>Mitigation:</u></b> 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><b><u>Potential risk B:</u></b> Possibility of State or State-supported repression of lawyers, clients or human rights defenders in the regions in which the charity is concerned with. <b><u>Mitigation 1:</u></b> 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. <b><u>Mitigation 2:</u></b> 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. <b><u>Mitigation 3:</u></b> 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	<b>Trust Deed</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>CIO</b>
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><b>No new trustees have been appointed since incorporation in March 2016. Clauses 21 to 24 of the Constitution, however, provide that:</b></p> <p><b>“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.</b></p> <p><b>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.</b></p> <p><b>23. The election of Trustees shall be conducted in accord with such procedures as may be decided by the Trustees from time to time.</b></p> <p><b>24. All the Trustees shall be members of the CIO or the duly appointed representatives of organisations which are members.”</b></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><b>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.</b></p> <p><b>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</b></p>
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		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.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p><b>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.</b></p> <p><b>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.</b></p> <p><b>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.</b></p> <p><b>Accountability Unit is sensitive and responsive to varied political, social, cultural and individual concerns and</b></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	<b>Accountability Unit</b>
Other name the charity uses	<b>The Accountability Unit; AU</b>
Registered charity number	<b>1166018</b>
Charity's principal address	<b>160 Elgin Street, Bolton, Lancashire, England, UK, BL1 3EU</b>

**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

#### 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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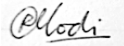
## Other optional information

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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)		
Full name(s)	Sarika Rabheru	Roopa Modi
Position (eg Secretary, Chair, etc)	Trustee	Trustee

Date	8 September 2025
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## Receipts and payments accounts

CC16a

For the period  
from

12 March 2024

To

11 March 2025

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

### 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 £
<b>B1 Cash funds</b>	CAF Cash Account	1,412	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>1,412</b>	<b>-</b>	<b>-</b>
	(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
<i>Sarika Rabheru</i>	Sarika Rabheru	11/07/2025