

ALL SURVIVORS PROJECT

England & Wales · Charity number 1188832

Details

Status Registered

Legal form Charitable company

Company number [11947431](#)

Registered 2020-03-31

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

Contact

Address All Survivors Project
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Website <https://allsurvivorsproject.org/>

Activities

Objects: TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) THROUGHOUT THE WORLD FOR THE PUBLIC BENEFIT BY ALL OR ANY OF THE FOLLOWING MEANS:1. MONITORING ABUSES OF HUMAN RIGHTS;2. OBTAINING REDRESS FOR VICTIMS OF HUMAN RIGHTS ABUSE;3. RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE;4. RESEARCH INTO HUMAN RIGHTS ISSUES;5. EDUCATING THE PUBLIC ABOUT HUMAN RIGHTS;6. PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS;7. CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW;8. COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION;9. RAISING AWARENESS OF HUMAN RIGHTS ISSUES;10. PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS;11. PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS;12. INTERNATIONAL ADVOCACY OF HUMAN RIGHTS;13. ELIMINATING INFRINGEMENT OF HUMAN RIGHTS.

Activities: All Survivors Project is an international human rights organisation that undertakes research and action on conflict related sexual violence against men and boys in support of global efforts to prevent sexual violence. ASP works to strengthen national and international responses so that all survivors receive appropriate care, support and justice for the harms done to them.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Canada
- Colombia
- Spain
- Ukraine
- United States
- City Of Westminster

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£301,245	£289,692	-	-
2023-12-31	£358,019	£295,141	-	-
2022-12-31	£292,554	£282,493	-	-
2021-12-31	£319,475	£221,993	-	-
2020-12-31	£195,487	£131,028	-	-

Trustees

Name	Role	Appointed
Keith Burnet	Chair	2021-06-29
Professor Kaveh Shakib		2020-04-03
Sahar Khalil		2022-11-18

ALL SURVIVORS PROJECT

England & Wales - Charity number 1188832

Accounts

ALL SURVIVORS PROJECT
(A company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Company Number: 11947431
Charity Number: 1188832

**ALL SURVIVORS PROJECT
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Company Number: 11947431

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ALL SURVIVORS PROJECT

Company Number: 11947431

REFERENCE AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

Directors and Trustees	Sahar Khalil Professor Kaveh Shakib Keith Burnet
Chief Executive	Charu Lata Hogg
Registered Office	16 Upper Woburn Place London WC1H 0BS
Auditors	MGA Accountants LLP Third Floor, Sovereign House 1 Albert House London N3 1QB

INTRODUCTION

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

The reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

Who We Are

All Survivors Project is an international human rights organisation that undertakes research and action on conflict related sexual violence (CRSV) against men and boys in support of global efforts to prevent sexual violence and to strengthen responses so that all survivors receive appropriate care, support and justice for the harms done to them.

ASP's VISION is of a world where everyone is protected against CRSV, and all survivors have access to appropriate timely care, support, and justice.

ASP's MISSION is to support global efforts to eradicate CRSV and strengthen national and international responses to it through research and action on CRSV against men and boys.

Our Values

- **Committed to upholding human rights:** ASP's work is guided by international human rights and humanitarian norms and standards; the best interests, dignity, and safety of all survivors of CRSV; and principles of non-discrimination.
- **Survivor-centred:** ASP prioritises the interests and perspectives of survivors, working directly with them wherever possible to inform our research and action and to ensure that their needs and wishes guide efforts to end and respond to CRSV.
- **Ethical and accountable:** ASP upholds ethical approaches in its research, advocacy and other activities and is committed to being accountable, including to the survivors and partners with whom it works, and to women's rights organisations working to respond to CRSV against women and girls.
- **Independent and impartial:** To protect our independence, ASP ensures that all of our funding is consistent with our mission and values. We preserve our impartiality and do not take sides in armed conflict.

How We Work

ASP conducts research and action in selected conflict-affected countries and on thematic issues to build knowledge about the extent, nature, causes and consequences of CRSV against men and boys, and on the availability and adequacy of responses to it. We conduct international advocacy to build acknowledgement of and action by the UN Security Council, UN Human Rights Council and associated mechanisms and procedures, and departments and agencies, as well as regional inter-governmental organisations and other key international stakeholders. We also conduct national-level advocacy and engage with national authorities, national human rights institutions (NHRIs), field-based UN operations/

agencies including UN peacekeeping operations and UN Country Teams, as well as with humanitarian, civil society, and other in-country actors to encourage and support stronger, gender competent responses to CRSV. We deliver awareness raising, training and other forms of capacity building on CRSV against men and boys to actors involved in documenting and responding to CRSV.

Our Achievements

Acknowledgement of the risks that men and boys face towards sexual violence is critical to the prevention of this crime. The limited attention on men in protection efforts for both anti-trafficking and financial inclusion, despite data which shows that they account for most victims of reported violence worldwide, led ASP to work with the Finance Against Slavery and Trafficking (FAST), an initiative at the United Nations University Centre for Policy Research (UNU-CPR), to undertake a short qualitative research study which was released in early 2024. The study developed insights into how international and national anti-trafficking protection policy and interventions in these situations can support intersectional, gender-sensitive assessments of men's financial vulnerabilities to modern slavery and facilitate their safe access to financial services. At the UN Protection of Civilians week in New York in May, we co-organised an event focused on this issue with FAST and a large number of UN, member states and NGOs, including the UN Special Representative of the Secretary-General on Violence Against Children and the UN Special Rapporteur on Trafficking in Persons, Especially in Women and Children.

In April, we made a submission to the Special Rapporteur on Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment: Thematic Report on Crimes of Sexual Torture and were heartened to see that her report to the 79th session of UN General Assembly explicitly recognised the issue of sexual torture against men and boys. We were called upon to speak to gender specific risks that children face in detention settings for the North Atlantic Treaty Organisation's (NATO) seminal conference convened to develop an action plan for their Children and Armed Conflict Policy which was held in Florence, Italy in February 2024. We were proud to have contributed to the development of the Policy and ensured that it takes into consideration gender aspects in relation to violations against children and the recognition of boys as victims of sexual violence.

We were delighted that our dedicated programme of work on CRSV against boys in partnership with the OSRSG CAAC continued in 2024. In September, we co-hosted a validation workshop on a guidance note for humanitarian actors in child protection and the fight against gender-based violence, with our national partners GBV Area of Responsibility (AoR) and Child Protection (CP) AoR in Bangui, Central African Republic. Subsequently, we were honoured to partner with the GBV AoR, CP AoR and the CAR Ministry for the Promotion of Women, of the Family, and the Protection of the Child, to finalise in November, a guidance note for the prevention and response to sexual violence against boys in CAR. In Colombia, we co-hosted with OSRSG CAAC, the Colombian Institute for Family Welfare (ICBF) and UNICEF Colombia, an event to launch a report on research findings on Responding to CRSV against children associated with armed groups in the process of reintegration in Colombia, which was published by OSRSG CAAC with ASP as an implementing partner and in collaboration with ICBF.

Our work on mainstreaming the issue of sexual violence against boys in policy convenings has gained strength, both through our work with the recently launched Global Alliance on the Protection of Boys from Sexual Violence (GAPB), as one of its founders and Steering Committee members. We are proud to have brought the issue of sexual violence against boys to the agenda of the annual Child Protection in Humanitarian Action (CPHA) meeting in Panama, the first presenting ASP's research in Colombia on strengthening responses for boys associated with armed groups, and the second discussing the

plans of the GAPB and how to strengthen coordinated prevention and response efforts as part of broader efforts to eradicate sexual violence against all children.

Our work on justice was largely implemented in two contexts: Colombia and Ukraine. However, learnings from both situations informed our work and understanding globally. Since armed conflict broke out in eastern Ukraine in April 2014, CRSV has been a significant and ongoing issue and represents many of the 140,000 war crime cases being prosecuted in the country. Initial UN-documented incidents were attributed both to Ukrainian armed forces and pro-Russian armed groups, frequently occurring in situations of deprivation of liberty and often targeting people accused of being affiliated with the opposing sides.

In March 2024, we were invited to attend an international conference focused on restoring rights for survivors of CRSV, hosted in Kyiv, Ukraine by the Government of Ukraine with support from the Government of the United Kingdom, in collaboration with the Ukrainian Women Lawyers Association "JurFem" and Women's Ukrainian Fund. We spoke on a panel which focused on male survivors of sexual violence and were subsequently invited by the Office of the Prosecutor General (OPG) to enter into a partnership with them, which we signed in June 2024. In April, we co-hosted a side-event on the margins of the annual UN Security Council Open Debate on CRSV entitled "Addressing Sexual Violence against Men and Boys to Maintain International Peace and Security", with the Permanent Missions of Canada, Liechtenstein, Ukraine and the Government of Colombia. This followed a series of sensitisation workshops we delivered to civil society organisations in Ukraine in partnership with JurFem.

Over the course of the year, we delivered in-person in October, and online in December trainings to nearly 80 public officials from the OPG, working in close partnership with the OPG in Ukraine and their regional representatives, focusing on informing gender-sensitive investigation and prosecution of CRSV against men and boys. In October we were invited by Global Rights Compliance (GRC) in Ukraine, to present our learnings from Colombia in an event titled "SGBC Victims' Pathway Through the Criminal Process: Ukraine and Best Practices". In addition, in December, we worked with Women's Initiative for Gender Justice to provide training to Ukrainian Legal Advisory Group's Community of Practice on strengthening access to justice for men and boys affected by CRSV. In November, we were invited to present our work at one day event on Accountability for international crimes committed in Ukraine, co-hosted by the Prosecutors Office, Poland, the Sunflower Project and the Helsinki Foundation on Human Rights, in Warsaw.

In Colombia, our work on supporting male victims/survivors of CRSV in understanding their justice options and accessing it meaningfully grew deeper. Following our survivor-centred approach, we worked to strengthen the capacity of the justice sector and held workshops with officials from the Special Jurisdiction for Peace in November while we continued to directly support victims to access justice including by preparing and submitting accreditation requests before the JEP in October but also by following up on the status of individual cases and updating victims. In May, we delivered an online sensitisation session on CRSV against men and boys to 129 members of the Delegate for Victims of the Armed Conflict at the Office of the Ombudsman. In October, we delivered two sets of trainings to lawyers under the Special Jurisdiction for Peace's Independent Advisory and Defence System (SAAD) to prepare them to represent cases of male victims/survivors of CRSV. In December, the Special Jurisdiction for Peace renewed our MoU with them for another two years.

Despite the devastating physical and psychological consequences of CRSV, quality, timely, survivor-centred medical care and mental health support continues to often be unavailable. Against this background, we continued our multi-country, multi-year project on survivor-centred health work in 2024,

building on previous research and capacity-building. In Ukraine, we hosted the first in-person meeting of service providers and other actors engaged with male survivors of sexual violence with, our partners, the members of the Alumni Network of Ukrainian Men who Survived Captivity and Torture (Alumni), to ensure dialogue and transparent and accountable service provision to survivors.

Our research in 2022 and 2023 in Colombia pointed to a lack of understanding of existing services and referral systems for male survivors. As a result, during 2024, we successfully designed and launched, in partnership with the humanitarian clusters, the first mapping of services for male victims/survivors of sexual violence in Colombia which is now publicly available in different formats for the use of all cluster members. The interactive mapping includes both quantitative and qualitative information on available services and can be filtered by department, organisation, type of services and coordination area and can be accessed on and offline. The mapping has been developed to allow for ongoing updates to existing services to facilitate its future applicability and use.

In May 2024, we entered into a formal partnership with the organisation Corporación Vínculos for the provision of group and individual psychosocial support to male victims/survivors of CRSV. During 2024, 117 male victims participated in in-person group MHPSS sessions organised by us and provided by Corporación Vínculos. In addition, we conducted an assessment of individual victim health needs which pointed to the need for their access to different specialised health services for the various impacts endured. These include ophthalmology, neurology, orthopaedics, psychiatry, internal medicine and surgery. In line with ASP's survivor-centred approach and in order to respond to victim's identified needs and ensure long-term sustainable access to healthcare, we directly supported the travel expenses to health services for most urgent cases (for a total of 10 male survivors and 3 family members) but also filed legal petitions to health insurance providers and in some cases before the courts to ensure the state covers the transportation and accommodation expenses of the victims when they are required to travel outside their municipality to access specialised health services. From January to December 2024, we provided legal advice and support to a total of 16 victims/survivors of CRSV who were being denied their right to transportation and accommodation coverage to attend medical appointments outside their municipalities, thereby limiting their access to specialised healthcare.

Our Impact

ASP seeks to complement and reinforce existing work on CRSV against women and girls, recognising the disproportionate impact of CRSV on them and the way in which gendered inequalities, institutions and identities drive this form of violence. Our work with men and boys is aimed at enlarging the scope of research, policy, prevention, and response to include those victims/survivors who are not always easily identified or supported within existing responses to CRSV. ASP's research and advocacy contributes to ensuring that sexual violence is prevented against all people and that all people, irrespective of their sex and gender are able to realise their rights and receive responses without discrimination.

Our Global Strategy and Plans for the future

In 2024, we remained focused on achieving our three core objectives under ASP's five-year (2020-2025) strategic plan:

- Prevention: To strengthen measures to prevent CRSV against men and boys.
- Justice: To improve access to justice for male victims/survivors of CRSV.
- Healthcare: To improve availability of and access to timely, quality, survivor-centred medical care and mental health and psychosocial support (MHPSS) for male victims/survivors of CRSV.

The focus of our research, advocacy and capacity building remained on men and boys, but was embedded in the broader, critical endeavour of preventing and CRSV against women and girls and all LGBTI+ people, and of ensuring that all victims/survivors receive the care and support that they require.

We continued our engagement with key actors and participated in forums and events on CRSV and related issues, providing expert analysis and technical guidance on responding to CRSV against men and boys.

OBJECTIVES AND ACTIVITIES OF THE CHARITY FOR THE PUBLIC BENEFIT

The legal objects of the charity as defined in Articles of Association is to promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations) throughout the world for the public benefit, by all or any of the following means:

- Monitoring abuses of human rights,
- Obtaining redress of victims of human rights abuse,
- Relieving need among the victims of human rights abuse,
- Research into human rights abuse,
- Educating the public about human rights,
- Providing technical advice to government and others on human rights matters,
- Contributing to the sound administration of human rights law,
- Commenting on proposed human rights legislation,
- Raising awareness of human rights issues,
- Promoting public support for human rights,
- Promoting respect for human rights among individuals and corporations,
- International advocacy of human rights,
- Eliminating infringement of human rights.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of All Survivors Project and in planning activities and setting policies and priorities for the year ahead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

All Survivors Project is a UK Company limited by guarantee and a registered charity in England and Wales. It is governed by its Articles of Association as last amended by special resolution on 25 November 2019. It is registered with Companies House and the Charity Commission and must comply with the Companies Act 2006 and Charities Act 2011.

Organisation Structure

All Survivors Project is managed by a board of trustees, who are also the directors of the charitable company for the purposes of company law as well as being members of the company. The board meets three times a year and gives strategic direction and sets the vision of the charity. The board currently consists of three members.

Our Chief Executive, supported by senior staff, is responsible for delivering the strategy and for its day-to-day operations.

The Trustee Board is committed to high standards of corporate governance and complies with the principles and practices set out in the Charity Governance Code.

Recruitment and appointment of new trustees

New trustees are recruited through an open, competitive process and appointed by the existing trustees.

All elected trustees may serve up to two consecutive terms of three years but will then step down from office. In exceptional circumstances an elected trustee may be invited back for a third term, but a year must pass before they can be re-appointed. ASP has begun the process of recruiting new trustees who can offer talents, skills, background, and knowledge to make informed decision.

Induction and training of trustees

New trustees are provided with information on their role and responsibilities as a trustee, together with a copy of the Articles of Association and the latest audited Report and Financial Statements. Inductions are tailored to meet the individual needs and interests. New trustees meet with the directors to gain insight into the operation of the charity and will be co-opted to attend board meetings before formerly joining the board.

Equality & Diversity

All Survivors Project is committed to promoting equality & diversity, prevention of prejudice and discrimination, equal access and advancing good relations between all sections of the community. The charity's values, ethos and culture underpin the delivery of all its work.

Risk management and Internal Controls

The Chief Executive together with the Trustee Board, analyses, and agrees management and mitigation of the major risks to the charity.

The trustees review the major risks the organisation faces at each of their meetings and ensure the systems, policies and procedures established to mitigate those risks are adequate. Regular reviews are also performed by each risk owner to assess the likelihood, impact and relevance of risks, and strategies for managing them. The Chief Executive and the team continually monitor the developments in environmentally unstable countries they work in, that may have an impact on achieving strategic and operational objectives. Risk analysis evaluates the likelihood and severity of the impact to the organisation.

Other significant risks related to global safety and security, data/cyber security and protection, and financial fraud are documented in the corporate risk register which is reviewed at regular intervals by the Chief Executive and the team.

The charity has comprehensive policies and procedures regarding ethical standards and conduct of business including the following: Safeguarding Policy, Child Safeguarding Code of Conduct, Employee and Consultant Code of Conduct, Critical Incident Management Procedure, Ethical Research and Advocacy Policy, Partnership Management Procedure, Security Policy, Privacy Policy and Whistleblowing Policy. These were all updated in 2023, as per our policy review process.

Related Charities

All Survivors Project UK and All Survivors Project Foundation Liechtenstein are two independent charitable organisations which share a common purpose and mission and work closely as equal partners in furtherance of their charitable purposes.

Financial Review

2024 was a successful year for ASP as it continued to build financial sustainability through its fundraising efforts. While 2024 income of £301,245 (2023: £358,019) was 16% lower than last year the charity ended the year with new income streams that included a significant multi-year grant for work in Ukraine which began in October 2024.

At £289,692, total expenditure in the same period was only 2% lower than last year indicating the higher level of activity in the year.

As at the year end, the charity had a net surplus of £11,553 (2023: £62,878).

At year end, total restricted funds reduced by £2,477 to £22,923 and total unrestricted funds increased by £14,030 to £223,510.

Reserves Policy

All Survivors Project holds reserves to be applied to future activities under restricted reserves and unrestricted reserves.

- Restricted reserves to be spent on specific purposes determined by the funder.
- Unrestricted reserves are held as protection against the immediate impact of funding changes and to provide a reserve for unforeseen expenditure.

The Trustee Board has reviewed our reserve policy and have agreed a minimum target to hold at least six months of budgeted operating expenditure.

As at 31 December 2024, our free reserves of £223,510 represented 9 months operating costs. Trustees will continue to monitor and review the reserves policy annually.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees who are also the directors of All Survivors Project for the purposes of company law are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under the company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the affairs of the charitable company and of the net movement in funds, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charities SORP,
- Make judgements and accounting estimates that are reasonable and prudent,

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far, we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

SMALL COMPANY EXEMPTIONS

The above report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Trustees on 18/09/25 and signed on its behalf by:



Keith Burnet
Trustee



Sahar Khalil
Trustee

ALL SURVIVORS PROJECT
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF ALL SURVIVORS PROJECT

Opinion

We have audited the financial statements of All Survivors Project (the 'charity') for the year ended 31 December 2024 which comprise the consolidated statement of financial activities, the consolidated and parent balance sheet, the consolidated statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable group and parent's affairs as of 31 December 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If

ALL SURVIVORS PROJECT

INDEPENDENT AUDITOR'S REPORT (continued)

TO THE MEMBERS OF ALL SURVIVORS PROJECT

we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 require us to report to you if in our opinion;

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

ALL SURVIVORS PROJECT
INDEPENDENT AUDITOR'S REPORT (continued)
TO THE MEMBERS OF ALL SURVIVORS PROJECT

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulation. We design procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by discussions with management and those charged with governance, experience from previous audits of the entity and experience of other charitable clients.

We assessed the risk of material misstatement in respect of fraud by discussions with management and assessments against accepted risk factors.

We corroborated our enquiries through our substantive audit testing, review of client procedures and of minutes of trustee meetings.

We determined that the most significant laws and regulations that relate which have a direct impact on the determination of material amounts and disclosures in the financial statements are company law, charitable law, the charitable objectives of the Charity and accounting standards, including FRS 201 and Charities SORP.

The terms and conditions under which grants and other income are received are significant because non-compliance would have a material effect on the financial statements.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud.

We considered the risk of fraud through management override, and in response, we incorporated testing of manual journal entries into our audit approach.

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws and regulations.

Identified fraud risk factors were discussed during the audit team briefing and professional scepticism exercised throughout the audit.

Because of the inherent limitations of an audit there is a risk that we will not detect all misstatements due to irregularities, including fraud. The more removed the laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance.

**ALL SURVIVORS PROJECT
INDEPENDENT AUDITOR'S REPORT (continued)
TO THE MEMBERS OF ALL SURVIVORS PROJECT**

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment, forgery, omission, misrepresentation and collusion. Audit standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiries of management and inspection of regulatory and legal correspondence, if any, in the absence of identified or suspected non-compliance.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

MGA Accountants LLP

Mital Gandhi (Senior Statutory Auditor)
For and on behalf of MGA Accountants LLP
Chartered Accountants and Statutory Auditor

Third Floor, Sovereign House
1 Albert Place
London N3 1QB

19 | 09 | 2025

ALL SURVIVORS PROJECT

Company Number: 11947431

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating Income and Expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted funds £	Unrestricted funds £	2024 Total £	2023 Total £
INCOME					
<i>Income from charitable activities</i>	3				
Research, advocacy and evidence generation		135,337	69,458	204,795	209,117
Training and capacity building		57,418	-	57,418	112,238
Organisational development		39,032	-	39,032	36,664
Total incoming resources		<u>231,787</u>	<u>69,458</u>	<u>301,245</u>	<u>358,019</u>
EXPENDITURE					
Raising funds	4		55,428	55,428	56,077
Charitable activity costs:					
Research, advocacy and evidence generation		106,185		106,185	150,522
Training and capacity building		83,737	-	83,737	26,562
Organisational development		44,342	-	44,342	61,980
Total Expenditure		<u>234,624</u>	<u>55,428</u>	<u>289,692</u>	<u>295,141</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS		(2,477)	14,030	11,553	62,878
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(2,477)	14,030	11,553	62,878
Total funds brought forward		25,400	209,480	234,880	172,002
Total funds carried forward		<u>22,923</u>	<u>223,510</u>	<u>246,433</u>	<u>234,880</u>

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

**ALL SURVIVORS PROJECT
BALANCE SHEET
AS AT 31 DECEMBER 2024**

Company Number: 11947431

	Note	2024 Total £	2023 Total £
FIXED ASSETS			
Tangible assets	10	-	647
CURRENT ASSETS			
Debtors	11	41,385	5,383
Cash at bank and in hand		252,122	275,780
		293,507	281,163
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	12	(47,074)	(46,930)
NET CURRENT ASSETS			
		246,433	234,233
NET ASSETS			
	13	246,433	234,880
FUNDS			
Restricted income funds	14	22,923	25,400
Unrestricted income funds	14	223,510	209,480
Total charity funds			
		246,433	234,880

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP.

The financial statements were approved and authorised for issue by the Trustees on 18/09/25 and signed below on their behalf by:



Keith Burnet
Trustee



Sahar Khalil
Trustee

ALL SURVIVORS PROJECT
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 31 DECEMBER 2024

Company Number: 11947431

	2024 £	2023 £
Cash flows from operating activities:		
Net movement of funds	11,553	62,878
Adjustments for:		
Depreciation charge	647	973
(Increase)/Decrease in debtors	(36,002)	(2,000)
Increase/(Decrease) in creditors	144	(29,540)
Net cash generated from operating activities	<u>(23,658)</u>	<u>32,311</u>
Cash flows from investing activities:		
Purchase of tangible fixed assets	-	-
Cash used in investing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(23,658)	32,311
Cash and cash equivalents at the beginning of the year	275,780	243,469
Cash and cash equivalents at the end of the year	<u>252,122</u>	<u>275,780</u>

ALL SURVIVORS PROJECT
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statement have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)- (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

All Survivors Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Trustees do not consider that there is any source of estimation uncertainty at the date that may cause a significant risk of adjustment to the carrying amounts of the assets and liabilities within the next reporting period.

1.3 Critical accounting judgements and key sources of estimation uncertainty

In the application of charities accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and the other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only one period, or in the period of revision and future periods if the revision affects both current and future periods. The Trustees do not consider there are any material uncertainties which cast doubt on the going concern.

1.4 Income

Income is included in the Statement of Financial Activities once the charitable organisation has entitlement to income; it is probable that income will be received, and the amount of income receivable can be measured reliably.

Income from Government and other grants is recognised when the charity has entitlement to the funds, any performance condition attached to the grant have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

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

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

ALL SURVIVORS PROJECT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

1.5 Fund Accounting

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

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1.6 Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required, and the amount can be measured reliably. All expenditure is included on an accruals basis inclusive of VAT that cannot be recovered.

The three principal activities of the charity are Research, Advocacy and Evidence generation, Training and Capacity Building, and Organisation Development.

Cost of raising funds relate to cost incurred by the charitable organisation for inducing third parties to make a contribution to it as well as the cost of any activity with a fund-raising purpose.

Expenditure on charitable activities include the costs of supporting All Survivors Project to advance the purposes of the charity and their support costs.

1.7 Foreign Exchange

Transactions denominated in foreign currencies are translated into sterling at the exchange rate ruling on the date of transaction.

1.8 Direct Costs

Resources expended directly in support of the objects of the charity.

1.9 Support Costs

Support costs relate to costs of overall direction and administration of each activity comprising the salary and administration costs of Central management function. This includes governance costs.

1.10 Governance Costs

Costs associated with the constitutional and statutory requirements of the charity.

1.11 Tangible fixed assets and depreciation

Individual fixed assets costing £1,000 or more are capitalised at cost.

Short Leasehold	- Over the life of the lease
Fixtures/Fittings/Equipment	- Over 5 years
Computer Software	- Over 5 years
Computer Equipment	- Over 3 years

ALL SURVIVORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

1.12 Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.13 Debtors

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

1.14 Creditors and provision

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

1.15 Pensions

The Charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately in an independently administered fund. Contributions are accounted for when they are payable.

2. INCOME

The total income for the period has been derived from the principal activity. The proportion of income derived from outside the UK amounted to 83% (2022: 71%).

3. INCOME FROM CHARITABLE ACTIVITIES

	Restricted	Unrestricted	Total	Total
	£	£	2024	2023
	£	£	£	£
Foreign Commonwealth and Development Office	57,418	-	57,418	137,945
Federal Foreign Office Germany	23,097	-	23,097	17,254
Neo Philanthropy Foundation	-	-	-	-
UN-CAAC Office	43,804	-	43,804	36,664
Swiss Agency for Development and Cooperation - Colombia	8,713	-	8,713	-
Oak Foundation	39,032	-	39,032	43,134
Medicor Foundation	23,398	-	23,398	-
Peace and Stabilisation Operations Program	36,325	-	36,325	-
Swiss Agency for Development Cooperation -Bern Switzerland	-	69,458	69,458	71,172
UR – General	-	-	-	51,850
Total Income	<u>231,787</u>	<u>69,458</u>	<u>301,245</u>	<u>358,019</u>

ALL SURVIVORS PROJECT

NOTES TO FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

4. TOTAL RESOURCES EXPENDED

	Direct costs £	Support costs £	Generating funds £	Total 2024 £	Total 2023 £
Staff costs	86,318	62,657	49,448	198,423	233,684
Other Direct Costs	33,139	-	-	33,139	5,879
Contractual Services	-	14,120	-	14,120	4,283
Operations & Office costs	-	10,142	4,599	14,741	16,757
Financial Charges	-	-	-	-	993
Governance Costs (note 6)	-	7,091	1,381	8,472	17,505
Travel & Meetings	20,797	-	-	20,797	16,040
Total	140,254	94,010	55,428	289,692	295,141

Support costs include costs of central management & administration support, IT services, governance and finance costs.

Total resources expended

	Restricted £	Unrestricted £	Total 2024 £	Total 2023 £
Generating Funds		55,428	55,428	56,077
Research, Advocacy & Evidence generation	106,185	-	106,185	150,522
Training & Capacity Building	83,737	-	83,737	26,562
Organisational Development	44,342	-	44,342	61,980
	234,264	55,428	289,692	295,141

5. GOVERNANCE COSTS

Governance costs are analysed as:

	Total 2024 £	Total 2023 £
Legal and Professional	-	10,035
Auditor's remuneration:	7,470	7,470
Other services	1,002	-
	8,472	17,505

ALL SURVIVORS PROJECT

NOTES TO FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

6. NET EXPENDITURE FOR THE PERIOD

	Total 2024	Total 2023
	£	£
This is stated after charging:		
Depreciation	647	972
Auditors' remuneration	7,470	7,470

7. STAFF COSTS AND NUMBERS

	Total 2024	Total 2023
	£	£
Staff costs for the period were as follows:		
Salaries & wages	139,898	123,341
Social security costs	16,377	9,498
Pension costs	6,488	6,078
	<u>162,763</u>	<u>138,915</u>

The number of employees earning £60,000 or more during the period:

	2024	2023
£60,000 - £70,000	-	-
£80,000 - £89,999	1	1

The average number of employees during the year was made up as follows:

	Total 2024	Total 2023
Research, Advocacy & Evidence generation	0.58	0.50
Training & capacity building	0.50	0.50
Organisation development	1.25	1.00
	<u>2.33</u>	<u>2.00</u>

8. CORPORATION TAX

All Survivors Project is a registered charity and its charitable activities are exempt from corporation tax.

9. RELATED PARTY TRANSACTION

All Survivors Project Foundation Liechtenstein and All Survivors Project UK share a common purpose and mission which is to support All Survivors Project's (ASP) global efforts to eradicate conflict-related sexual violence (CRSV) and strengthen national and international responses through research and action on CRSV against men and boys, including those with diverse sexual orientation, gender identity, gender expression and/or sex characteristics (SOGIESC), as well as other people with diverse SOGIESC. The common website for both organisations is www.allsurvivorsproject.org.

All Survivors Project Foundation was registered as a charitable foundation in the principality of Liechtenstein in December 2017. Although not a related party under FRS102, it is included here due to the common mission, name and objectives.

ALL SURVIVORS PROJECT

NOTES TO FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

During the period, ASPF transferred £241,601 to ASP UK (2023: £215,672) to meet charitable expenditure that was incurred by ASP UK. At 31 December 2024, ASP UK owed ASPF an amount of £34,448 (2023: £34,448) which is included in creditors. Also, as at year end ASPF owed ASP the amount of £25,870 (2023: £nil).

10. TANGIBLE FIXED ASSETS

	Computer Equipment £
Cost	
At 1 January 2024	2,916
Additions	-
At 31 December 2024	<u>2,916</u>
Depreciation	
At 1 January 2024	2,269
Charge for year	647
At 31 December 2024	<u>2,916</u>
Net book value	
At 31 December 2023	<u>647</u>
At 31 December 2024	<u>-</u>

11. DEBTORS

	Total 2024 £	Total 2023 £
Other Debtors	2,438	2,186
Amount owed from ASPF	25,870	-
Prepayments and accrued income	13,077	3,197
	<u>41,385</u>	<u>5,383</u>

12. CREDITORS: Amounts falling due within one year

	Total 2024 £	Total 2023 £
Amounts owed to ASPF	34,448	34,448
Other taxation and social security	4,483	4,374
Other creditors	32	1,067
Accruals	7,470	7,041
	<u>46,433</u>	<u>46,930</u>

ALL SURVIVORS PROJECT

NOTES TO FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Fund balances at 31 December 2024:			
Tangible fixed assets			
Net Current assets	23,564	223,510	246,433
	<u>23,564</u>	<u>223,510</u>	<u>246,433</u>

COMPARATIVE ANALYSIS FOR 2023

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Fund balances at 31 December 2022:			
Tangible fixed assets	-	647	647
Net Current assets	15,340	218,892	234,232
	<u>15,340</u>	<u>219,539</u>	<u>234,879</u>

14. MOVEMENT IN FUNDS

	Balance on Jan 01, 2024 £	Income £	Expenditure £	Fund Transfer £	Balance on Dec 31, 2024 £
Restricted funds:					
Foreign Commonwealth and Development office UK	-	57,418	(57,418)	-	-
Federal Foreign Office Germany	-	23,097	(23,097)	-	-
Neo Philanthropy Foundation	7,749	-	-	-	7,749
Oak Foundation	17,651	39,032	(40,868)	-	15,815
UN-CAAC	-	43,804	(43,804)	-	-
Swiss Agency for Development Corporation- Columbia		8713	(8,713)	-	-
Medicor Foundation		23,398	(23,398)		
Peace and Stabilisation Operations Program's		36,325	(36,325)		
Total restricted funds	25,400	231,787	(233,623)	-	23,564

ALL SURVIVORS PROJECT

NOTES TO FINANCIAL STATEMENTS (continued)3

FOR THE YEAR ENDED 31 DECEMBER 2024

	Balance on Jan 01, 2024	Income	Expenditure	Fund Transfer	Balance on Dec 31, 2024
Unrestricted funds:					
Swiss Agency for Development Corp.- Bern Switzerland	-	69,458	(55,428)	-	14,030
General funds	209,480		(641)	-	208,839
Total unrestricted funds	209,480	69,458	(56,069)	-	223,510
Total funds	234,880	301,245	(289,692)	-	246,433

ALL SURVIVORS PROJECT

NOTES TO FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

Purposes of restricted funds:

Foreign & Commonwealth and Development Office UK	FCDO support was used to finalise submission to the Special Jurisdiction for Peace (JEP) in Colombia and to ensure the safe and meaningful participation of male survivors of conflict related sexual violence in transitional justice processes. Funds were also used to strengthen the capacity of national transitional justice institutions, build knowledge on survivor centred justice and enable access to justice for male victims.
Federal Foreign Office Germany	To undertake training and capacity building of national healthcare workers for improved access and services for male survivors of conflict related sexual violence in Afghanistan with the goal of improving health care.
Oak Foundation	To strengthen organisational structures, build strong governance and fiduciary compliance to ensure accountable and efficient operations. Also, to ensure team wellbeing is incorporated within organisational culture and management systems and strong child safeguarding policies are in place.
UN-CAAC Office	To undertake research on the gendered aspects of reintegration programming and on the vulnerabilities of boys to CRSV in detention settings. (Global).
Peace and Stabilization Operations Program's	This project in Ukraine is aimed at overcoming barriers to justice and healthcare for male victims/survivors of CRSV. It would also reinforce direct support to male victims/survivors to enable them to access justice and healthcare and build their capacity to advocate for themselves their rights, needs and wishes.
Medicor Foundation	The project will support improving access to health responses for male victims of conflict-related sexual violence (CRSV), including by driving changes in policy and program in health care provision in Columbia.
Swiss Agency for Corporation Development-Columbia	To enhance the capacities and skills of national and international stakeholders including those involved in health and protection responses to improve responses for men and boys who may have been subjected to CRSV in Colombia.

PRIOR YEAR MOVEMENT IN FUNDS

	Balance on Jan 01, 2023 £	Income £	Expenditure £	Fund Transfer £	Balance on Dec 31, 2023 £
Restricted funds:					
Foreign & Commonwealth and Development Office UK					
FCDO UK	-	137,945	(137,945)	-	-
Federal Foreign Office Germany	-	17,254	(17,254)	-	-
Neo Philanthropy Foundation	7,749	-	-	-	7,749
Oak Foundation	-	43,134	(25,483)	-	17,651

ALL SURVIVORS PROJECT

NOTES TO FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

	Balance on Jan 01, 2023	Income	Expenditure	Fund Transfer	Balance on Dec 31, 2023
	£	£	£	£	£
	-	36,664	(36,664)	-	-
Total restricted funds	7,749	234,997	(217,346)	-	25,400
Unrestricted funds:					
Swiss Agency for Development Corp.	-	71,172	(71,172)	-	-
General funds	164,253	51,850	(6,623)	-	209,480
Total unrestricted funds	164,253	123,022	(77,795)	-	209,480
Total funds	172,002	358,019	(295,141)	-	234,880

15. COMPANY LIMITED BY GUARANTEE

All Survivors Project is a registered charity and a company limited by guarantee. It has no share capital. The maximum liability of each member in the event of winding up are limited to £10.

ALL SURVIVORS PROJECT

England & Wales - Charity number 1188832

Accounts

ALL SURVIVORS PROJECT
(A company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Company Number: 11947431
Charity Number: 1188832

**ALL SURVIVORS PROJECT
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Company Number: 11947431

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ALL SURVIVORS PROJECT
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

Company Number: 11947431

Directors and Trustees	Sahar Khalil Professor Kaveh Shakib Keith Burnet
Chief Executive	Charu Lata Hogg
Registered Office	16 Upper Woburn Place London WC1H 0BS
Auditors	MGA Accountants LLP Third Floor, Sovereign House 1 Albert House London N3 1QB

INTRODUCTION

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

The reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

Who We Are

All Survivors Project is an international human rights organisation that undertakes research and action on conflict related sexual violence (CRSV) against men and boys in support of global efforts to prevent sexual violence and to strengthen responses so that all survivors receive appropriate care, support and justice for the harms done to them.

ASP's VISION is of a world where everyone is protected against CRSV, and all survivors have access to appropriate timely care, support, and justice.

ASP's MISSION is to support global efforts to eradicate CRSV and strengthen national and international responses to it through research and action on CRSV against men and boys.

Our Values

- **Committed to upholding human rights:** ASP's work is guided by international human rights and humanitarian norms and standards; the best interests, dignity, and safety of all survivors of CRSV; and principles of non-discrimination.
- **Survivor-centred:** ASP prioritises the interests and perspectives of survivors, working directly with them wherever possible to inform our research and action and to ensure that their needs and wishes guide efforts to end and respond to CRSV.
- **Ethical and accountable:** ASP upholds ethical approaches in its research, advocacy and other activities and is committed to being accountable, including to the survivors and partners with whom it works, and to women's rights organisations working to respond to CRSV against women and girls.
- **Independent and impartial:** To protect our independence, ASP ensures that all of our funding is consistent with our mission and values. We preserve our impartiality and do not take sides in armed conflict.

How We Work

ASP conducts research and action in selected conflict-affected countries and on thematic issues to build knowledge about the extent, nature, causes and consequences of CRSV against men and boys, and on the availability and adequacy of responses to it. We conduct international advocacy to build acknowledgement of and action by the UN Security Council, UN Human Rights Council and associated mechanisms and procedures, and departments and agencies, as well as regional inter-governmental organisations and other key international stakeholders. We also conduct national-level advocacy and engage with national authorities, national human rights institutions (NHRIs), field-based UN operations/

agencies including UN peacekeeping operations and UN Country Teams, as well as with humanitarian, civil society, and other in-country actors to encourage and support stronger, gender competent responses to CRSV. We deliver awareness raising, training and other forms of capacity building on CRSV against men and boys to actors involved in documenting and responding to CRSV.

Our Achievements

Recognition of the risks to and vulnerabilities of men and boys to CRSV is essential if it is to be prevented. ASP therefore focused on spotlighting the problem and encouraging all those involved in responding to factor it into their work. In 2023, ASP entered into its third consecutive agreement with the Office of the Special Representative of the Secretary General on Children and Armed Conflict (OSRSG CAAC) to work as its implementing partner on three pieces of work. Firstly, the project supported the implementation of research recommendations in the Central African Republic through a process of engagement and workshops with national and international child protection actors. Secondly, the project involved the process of conducting, publishing and launching research in Colombia as another conflict-affected country in which significant numbers of children have been recruited and used by parties to conflict, where there is anecdotal evidence of sexual violence against boys in the context of their association with armed forces or armed groups, and where children associated with armed forces and armed groups (CAAFAG) reintegration programmes are ongoing. Thirdly, the project undertook scoping in Nigeria to develop a program of research in subsequent years. Following the conclusion of the research in Colombia, we co-hosted with the Liechtenstein Institute on Self-Determination at Princeton University and the OSRSG CAAC, a workshop on "Strengthening Reintegration Support to Boys Formerly Associated with Armed Forces or Armed Groups Who Are Victims/Survivors of Conflict-Related Sexual Violence," on December 4, 2023, in Bogotá, Colombia. The workshop, in which child-protection actors, gender-based violence practitioners, CAAFAG reintegration experts, donors and academics participated, aimed to, among other things, encourage exchanges on a shared and improved understanding of the needs of boy victims/survivors of CRSV formerly associated with armed forces or armed groups, and the barriers they face in accessing and receiving appropriate support.

Separately, we also expanded our work on mainstreaming the issue of CRSV against men and boys within other agendas of the UN Security Council, namely the Protection of Civilians (PoC) agenda. In May, during the PoC week in New York, we co-hosted an event titled "Ensuring protection of and responses for all survivors: Gender responsive measures to meet the needs of survivors of conflict-related sexual violence" with the OSRSG CAAC and the Permanent Missions of Colombia, the United Kingdom, Switzerland, Belgium, Malta, Norway and Liechtenstein. This event was the only event on CRSV during the high-profile week and garnered heightened political commitment towards ensuring that gender-specific vulnerabilities are taken into account in planning protection strategies.

We made strong strides on advancing the recognition of men and boys as victims of CRSV in justice processes, specifically in Colombia, where we continued to support victims'/survivors' access to justice, support the national transitional justice body, the Special Jurisdiction for Peace (JEP), and lifted learnings from this context into international advocacy. In March, we signed a Memorandum of Understanding with the JEP to strengthen their capacity to ensure gender-inclusive responses for all victims/survivors of CRSV in the context of the conflict in Colombia. In September, as part of our ethical engagement with victims/survivors in joint research and advocacy, we organised a convening for over 40 male victims/survivors of sexual violence in Valledupar, Colombia, where we began the process of direct support, including through the provision of information about their rights and the pathways in

relation to accessing justice, and also enabling their direct access to healthcare. The convening also provided victims/survivors a platform to connect with each other, provide peer-to-peer support and allow them to voice their wishes, needs and desires. ASP continued to work closely with other justice actors, including in the JEP, providing them in-depth information and analysis on understanding the needs of and ensuring justice to male victims of CRSV.

We continued our multi-country, multi-year project on survivor-centred health in 2023, building on previous research and capacity-building in different countries and taking findings back to stakeholders in CAR and Colombia to ensure that research participants had an opportunity to validate and further nuance recommendations and findings. In both countries, this step also advanced our advocacy on increasing understanding of the needs and wishes of male victims/survivors and ensuring that these are addressed in medical and MHPSS responses. In Afghanistan, despite significant challenges, we continued to work closely with our partner, Youth Health and Development Organisation (YHDO) in enhancing the capacity of national healthcare providers in responding to CRSV. Following research conducted in 2020, ASP developed tools to assist healthcare providers in improving their attitudes towards male victims/survivors of sexual violence, reducing barriers to healthcare faced by male victims/survivors and ensuring the delivery of survivor-centred care to male victims/survivors. The tool also provides guidance on clinical examination and treatment of male victims/survivors of sexual violence, and the clinical management of rape of male victims/survivors, drawing from guidance included in the GBV Treatment Protocol for Healthcare Providers in Afghanistan and other resources. In 2023, ASP delivered trainings to participants selected by the Public Health Directorate of Badakhshan, Nangarhar and Kabul provinces and by the year end, a total of 80 (60 male, 20 female) healthcare providers including medical doctors, midwives and medical nurses from the Regional Hospitals, Provincial Hospitals, Teaching Hospital and YHDO-supported health facilities, received this training.

Our Impact

ASP seeks to complement and reinforce existing work on CRSV against women and girls, recognising the disproportionate impact of CRSV on them and the way in which gendered inequalities, institutions and identities drive this form of violence. Our work with men and boys is aimed at enlarging the scope of research, policy, prevention, and response to include those victims/survivors who are not always easily identified or supported within existing responses to CRSV. ASP's research and advocacy contributes to ensuring that sexual violence is prevented against all people and that all people, irrespective of their sex and gender are able to realise their rights and receive responses without discrimination.

Our Global Strategy and Plans for the future

In 2023, we remained focused on achieving our three core objectives under ASP's five-year (2021-2025) strategic plan:

- Prevention: To strengthen measures to prevent CRSV against men and boys.
- Justice: To improve access to justice for male victims/survivors of CRSV.
- Healthcare: To improve availability of and access to timely, quality, survivor-centred medical care and mental health and psychosocial support (MHPSS) for male victims/survivors of CRSV.

The focus of our research, advocacy and capacity building remained on men and boys, but was embedded in the broader, critical endeavour of preventing and CRSV against women and girls and all LGBTI+ people, and of ensuring that all victims/survivors receive the care and support that they require.

We continued our engagement with key actors and participated in forums and events on CRSV and related issues, providing expert analysis and technical guidance on responding to CRSV against men and boys.

OBJECTIVES AND ACTIVITIES OF THE CHARITY FOR THE PUBLIC BENEFIT

The legal objects of the charity as defined in Articles of Association is to promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations) throughout the world for the public benefit, by all or any of the following means:

- Monitoring abuses of human rights,
- Obtaining redress of victims of human rights abuse,
- Relieving need among the victims of human rights abuse,
- Research into human rights abuse,
- Educating the public about human rights,
- Providing technical advice to government and others on human rights matters,
- Contributing to the sound administration of human rights law,
- Commenting on proposed human rights legislation,
- Raising awareness of human rights issues,
- Promoting public support for human rights,
- Promoting respect for human rights among individuals and corporations,
- International advocacy of human rights,
- Eliminating infringement of human rights.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of All Survivors Project and in planning activities and setting policies and priorities for the year ahead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

All Survivors Project is a UK Company limited by guarantee and a registered charity in England and Wales. It is governed by its Articles of Association as last amended by special resolution on 25 November 2019. It is registered with Companies House and the Charity Commission and must comply with the Companies Act 2006 and Charities Act 2011.

Organisation Structure

All Survivors Project is managed by a board of trustees, who are also the directors of the charitable company for the purposes of company law as well as being members of the company. The board meets three times a year and gives strategic direction and sets the vision of the charity. The board currently consists of three members.

Our Chief Executive, supported by senior staff, is responsible for delivering the strategy and for its day-to-day operations.

The Trustee Board is committed to high standards of corporate governance and complies with the principles and practices set out in the Charity Governance Code.

Recruitment and appointment of new trustees

New trustees are recruited through an open, competitive process and appointed by the existing trustees.

All elected trustees may serve up to two consecutive terms of three years but will then step down from office. In exceptional circumstances an elected trustee may be invited back for a third term, but a year must pass before they can be re-appointed. ASP has begun the process of recruiting new trustees who can offer talents, skills, background, and knowledge to make informed decision.

Induction and training of trustees

New trustees are provided with information on their role and responsibilities as a trustee, together with a copy of the Articles of Association and the latest audited Report and Financial Statements. Inductions are tailored to meet the individual needs and interests. New trustees meet with the directors to gain insight into the operation of the charity and will be co-opted to attend board meetings before formerly joining the board.

Equality & Diversity

All Survivors Project is committed to promoting equality & diversity, prevention of prejudice and discrimination, equal access and advancing good relations between all sections of the community. The charity's values, ethos and culture underpin the delivery of all its work.

Risk management and Internal Controls

The Chief Executive together with the Trustee Board, analyses, and agrees management and mitigation of the major risks to the charity.

The trustees review the major risks the organisation faces at each of their meetings and ensure the systems, policies and procedures established to mitigate those risks are adequate. Regular reviews are also performed by each risk owner to assess the likelihood, impact and relevance of risks, and strategies for managing them. The Chief Executive and the team continually monitor the developments in environmentally unstable countries they work in, that may have an impact on achieving strategic and operational objectives. Risk analysis evaluates the likelihood and severity of the impact to the organisation.

Other significant risks related to global safety and security, data/cyber security and protection, and financial fraud are documented in the corporate risk register which is reviewed at regular intervals by the Chief Executive and the team.

The charity has comprehensive policies and procedures regarding ethical standards and conduct of business including the following: Safeguarding Policy, Child Safeguarding Code of Conduct, Employee and Consultant Code of Conduct, Critical Incident Management Procedure, Ethical Research and Advocacy Policy, Partnership Management Procedure, Security Policy, Privacy Policy and Whistleblowing Policy. These were all updated in 2023, as per our policy review process.

Related Charities

All Survivors Project UK and All Survivors Project Foundation Liechtenstein are two independent charitable organisations which share a common purpose and mission and work closely as equal partners in furtherance of their charitable purposes.

Financial Review

In 2023, the charity's income was £358,019 compared to £292,554 in the same period of operation in 2022. This is a £65,465 increase in income compared to the previous period. This overall increase is due to an increase in income from institutional unrestricted funds. Restricted fund income rose by £16,967 compared to the same period of the previous year.

Expenditures rose by £12,648 compared to the previous period due to an increase in restricted fund expenditure by £9,376.

The rise in restricted funding relates to strengthening organisational structures and to building governance compliance to ensure efficient and accountable operations.

The overall results show an in-year surplus of £63,000 (2022: £10,000) with unrestricted activities showing all surplus on core operations.

Total funds held by the organisation at the end of the year increased to £234,880 including restricted and unrestricted funds.

Reserves Policy

All Survivors Project holds reserves to be applied to future activities under restricted reserves and unrestricted reserves.

- Restricted reserves to be spent on specific purposes determined by the funder.
- Unrestricted reserves are held as protection against the immediate impact of funding changes and to provide a reserve for unforeseen expenditure.

The Trustee Board has reviewed our reserve policy and have agreed that a minimum level of free reserves equal to four months of budgeted operating expenditure should be held.

As at 31 December 2023, our free reserves stood at £219,540, and represented 6 months operating costs. Trustees will continue to monitor and review the reserves policy annually.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees who are also the directors of All Survivors Project for the purposes of company law are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under the company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the affairs of the charitable company and of the net movement in funds, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charities SORP,
- Make judgements and accounting estimates that are reasonable and prudent,

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far, we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

SMALL COMPANY EXEMPTIONS

The above report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Trustees on 23-7-24 and signed on its behalf by:


Keith Burnet
Trustee


Sahar Khalil
Trustee

ALL SURVIVORS PROJECT
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF ALL SURVIVORS PROJECT

Opinion

We have audited the financial statements of All Survivors Project (the 'charity') for the year ended 31 December 2023 which comprise the consolidated statement of financial activities, the consolidated and parent balance sheet, the consolidated statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable group and parent's affairs as at 31 December 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If

ALL SURVIVORS PROJECT

INDEPENDENT AUDITOR'S REPORT (continued)

TO THE MEMBERS OF ALL SURVIVORS PROJECT

we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 require us to report to you if in our opinion;

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

ALL SURVIVORS PROJECT
INDEPENDENT AUDITOR'S REPORT (continued)
TO THE MEMBERS OF ALL SURVIVORS PROJECT

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulation. We design procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by discussions with management and those charged with governance, experience from previous audits of the entity and experience of other charitable clients.

We assessed the risk of material misstatement in respect of fraud by discussions with management and assessments against accepted risk factors.

We corroborated our enquiries through our substantive audit testing, review of client procedures and of minutes of trustee meetings.

We determined that the most significant laws and regulations that relate which have a direct impact on the determination of material amounts and disclosures in the financial statements are company law, charitable law, the charitable objectives of the Charity and accounting standards, including FRS 201 and Charities SORP.

The terms and conditions under which grants and other income are received are significant because non-compliance would have a material effect on the financial statements.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud.

We considered the risk of fraud through management override, and in response, we incorporated testing of manual journal entries into our audit approach.

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws and regulations.

Identified fraud risk factors were discussed during the audit team briefing and professional scepticism exercised throughout the audit.

Because of the inherent limitations of an audit there is a risk that we will not detect all misstatements due to irregularities, including fraud. The more removed the laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance.

ALL SURVIVORS PROJECT
INDEPENDENT AUDITOR'S REPORT (continued)
TO THE MEMBERS OF ALL SURVIVORS PROJECT

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment, forgery, omission, misrepresentation and collusion. Audit standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiries of management and inspection of regulatory and legal correspondence, if any, in the absence of identified or suspected non-compliance.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mital Gandhi (Senior Statutory Auditor)
For and on behalf of MGA Accountants LLP
Chartered Accountants and Statutory Auditor

Third Floor, Sovereign House
1 Albert Place
London N3 1QB

23 July 2024

ALL SURVIVORS PROJECT

Company Number: 11947431

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating Income and Expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Restricted funds £	Unrestricted funds £	2023 Total £	2022 Total £
INCOME					
<i>Income from charitable activities</i>	3				
Research, advocacy and evidence generation		137,945	71,172	209,117	148,656
Training and capacity building		60,388	51,850	112,238	86,243
Organisational development		-	-	-	57,575
		36,664	-	36,664	
Investment Income		-	-	-	80
Total incoming resources		<u>234,997</u>	<u>123,022</u>	<u>358,019</u>	<u>292,554</u>
EXPENDITURE					
Raising funds	4	56,077	-	56,077	18,057
Charitable activity costs:					
Research, advocacy and evidence generation		82,787	67,735	150,522	88,629
Training and capacity building		26,562	-	26,562	43,480
Organisational development		61,980	-	61,980	132,327
Total Expenditure		<u>227,406</u>	<u>67,735</u>	<u>295,141</u>	<u>282,493</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS		7,591	55,287	62,878	10,061
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		7,591	55,287	62,878	10,061
Total funds brought forward		7,749	164,253	172,002	161,941
Total funds carried forward		<u>15,340</u>	<u>219,540</u>	<u>234,880</u>	<u>172,002</u>

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

**ALL SURVIVORS PROJECT
BALANCE SHEET
AS AT 31 DECEMBER 2023**

Company Number: 11947431

	Note	2023 Total £	2022 Total £
FIXED ASSETS			
Tangible assets	10	647	1,620
CURRENT ASSETS			
Debtors	11	5,383	3,383
Cash at bank and in hand		275,780	243,469
		281,163	246,852
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	12	(46,930)	(76,470)
NET CURRENT ASSETS		<u>243,233</u>	<u>170,382</u>
NET ASSETS	13	<u>234,880</u>	<u>172,002</u>
FUNDS			
Restricted income funds	14	25,400	7,749
Unrestricted income funds	14	209,480	164,253
Total charity funds		<u>234,880</u>	<u>172,002</u>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

The financial statements were approved and authorised for issue by the Trustees on 23-7-24 and signed below on their behalf by:


Keith Burnet
Trustee


Sahar Khalil
Trustee

ALL SURVIVORS PROJECT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

Company Number: 11947431

	2023	2022
	£	£
Cash flows from operating activities:		
Net movement of funds	62,878	10,061
Adjustments for:		
Depreciation charge	973	972
(Increase)/Decrease in debtors	(2,000)	21,476
Increase/(Decrease) in creditors	(29,540)	35,940
Net cash generated from operating activities	<u>32,311</u>	<u>68,449</u>
Cash flows from investing activities:		
Purchase of tangible fixed assets	-	-
Cash used in investing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	32,311	68,449
Cash and cash equivalents at the beginning of the year	243,469	175,020
Cash and cash equivalents at the end of the year	<u>275,780</u>	<u>243,469</u>

ALL SURVIVORS PROJECT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

All Survivors Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Trustees do not consider that there is any source of estimation uncertainty at the date that may cause a significant risk of adjustment to the carrying amounts of the assets and liabilities within the next reporting period.

1.3 Critical accounting judgements and key sources of estimation uncertainty

In the application of charities accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and the other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only one period, or in the period of revision and future periods if the revision affects both current and future periods. The Trustees do not consider there are any material uncertainties which cast doubt on the going concern.

1.4 Income

Income is included in the Statement of Financial Activities once the charitable organisation has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

Income from Government and other grants is recognised when the charity has entitlement to the funds, any performance condition attached to the grant have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

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

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

ALL SURVIVORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

1.5 Fund Accounting

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

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1.6 Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required, and the amount can be measured reliably. All expenditure is included on an accruals basis inclusive of VAT that cannot be recovered.

The three principal activities of the charity are Research, Advocacy and Evidence generation, Training and Capacity Building, and Organisation Development.

Cost of raising funds relate to cost incurred by the charitable organisation for inducing third parties to make a contribution to it as well as the cost of any activity with a fund raising purpose.

Expenditure on charitable activities include the costs of supporting All Survivors Project to advance the purposes of the charity and their support costs.

1.7 Foreign Exchange

Transactions denominated in foreign currencies are translated into sterling at the exchange rate ruling on the date of transaction.

1.8 Direct Costs

Resources expended directly in support of the objects of the charity.

1.9 Support Costs

Support costs relate to costs of overall direction and administration of each activity comprising the salary and administration costs of Central management function. This includes governance costs.

1.10 Governance Costs

Costs associated with the constitutional and statutory requirements of the charity.

1.11 Tangible fixed assets and depreciation

Individual fixed assets costing £1,000 or more are capitalised at cost.

Short Leasehold	- Over the life of the lease
Fixtures/Fittings/Equipment	- Over 5 years
Computer Software	- Over 5 years
Computer Equipment	- Over 3 years

ALL SURVIVORS PROJECT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

1.12 Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.13 Debtors

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

1.14 Creditors and provision

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

1.15 Pensions

The Charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately in an independently administered fund. Contributions are accounted for when they are payable.

2. INCOME

The total income for the period has been derived from the principal activity. The proportion of income derived from outside the UK amounted to 61% (2022: 71%).

3. INCOME FROM CHARITABLE ACTIVITIES

	Restricted	Unrestricted	Total	Total
	£	£	2023	2022
			£	£
FCDO UK	137,945	-	137,945	85,374
Federal Foreign Office Germany	17,254	-	17,254	24,782
Neo Philanthropy Foundation	-	-	-	-
UN-CAAC Office	36,664	-	36,664	50,299
Swiss Agency for Development and Cooperation	-	71,172	71,172	-
Oak Foundation	43,134	-	43,134	57,575
UR – General	-	51,850	51,850	74,444
Total Income	234,997	123,022	358,019	292,474

ALL SURVIVORS PROJECT

NOTES TO FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

Income from Charitable Activities

	Restricted	Unrestricted	Total 2023	Total 2022
	£	£	£	£
Generating Funds	-	-	-	-
Research, Advocacy & Evidence	137,945	71,172	209,117	148,656
Training and Capacity Building	60,388	51,850	112,238	86,243
Organisational Development	36,664	-	36,664	57,575
	<u>234,997</u>	<u>123,022</u>	<u>358,019</u>	<u>292,474</u>

4. TOTAL RESOURCES EXPENDED

	Direct costs	Support costs	Generating funds	Total 2023	Total 2022
	£	£	£	£	£
Staff costs	233,684	-	-	233,684	160,559
Other Direct Costs	5,879	-	-	5,879	64,480
Contractual Services	4,283	-	-	4,283	31,195
Operations & Office costs	-	16,757	-	16,757	16,001
Financial Charges	-	993	-	993	195
Governance Costs (note 6)	-	17,505	-	17,505	9,124
Travel & Meetings	16,040	-	-	16,040	939
Total	<u>259,886</u>	<u>35,255</u>	<u>0</u>	<u>295,141</u>	<u>282,493</u>

Support costs include costs of central management & administration support, IT services, governance and finance costs.

Total resources expended

	Restricted	Unrestricted	Total 2023	Total 2022
	£	£	£	£
Generating Funds	56,077	-	56,077	18,057
Research, Advocacy & Evidence generation	82,787	67,735	150,522	88,629
Training & Capacity Building	26,562	-	26,563	43,480
Organisational Development	61,980	-	61,980	132,327
	<u>227,406</u>	<u>67,735</u>	<u>295,141</u>	<u>282,493</u>

5. GOVERNANCE COSTS

Governance costs are analysed as :

	Total 2023	Total 2022
	£	£
Legal and Professional	10,035	1,924
Auditor's remuneration:	7,470	7,200
	<u>17,505</u>	<u>9,124</u>

ALL SURVIVORS PROJECT
NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

6. NET EXPENDITURE FOR THE PERIOD

This is stated after charging:	Total 2023 £	Total 2022 £
Depreciation	972	972

7. STAFF COSTS AND NUMBERS

Staff costs for the period were as follows:	Total 2023 £	Total 2022 £
Salaries & wages	123,341	141,342
Social security costs	9,496	12,351
Pension costs	6,078	6,776
	<u>138,915</u>	<u>160,469</u>

The number of employees earning £60,000 or more during the period:

	2023	2022
£60,000 - £70,000	-	-
£80,000 - £89,999	1	1

The average number of employees during the year was made up as follows:

	Total 2023	Total 2022
Research, Advocacy & Evidence generation	0.50	1.05
Training & capacity building	0.50	0.50
Organisation development	1.00	1.20
	<u>2.00</u>	<u>2.75</u>

8. CORPORATION TAX

All Survivors Project is a registered charity and its charitable activities are exempt from corporation tax.

9. RELATED PARTY TRANSACTION

All Survivors Project Foundation Liechtenstein and All Survivors Project UK share a common purpose and mission which is to support All Survivors Project's (ASP) global efforts to eradicate conflict-related sexual violence (CRSV) and strengthen national and international responses through research and action on CRSV against men and boys, including those with diverse sexual orientation, gender identity, gender expression and/or sex characteristics (SOGIESC), as well as other people with diverse SOGIESC. The common website for both organisations is www.allurvivorsproject.org.

All Survivors Project Foundation was registered as a charitable foundation in the principality of Liechtenstein in December 2017. Although not a related party under FRS102, it is included here due to the common mission, name and objectives.

ALL SURVIVORS PROJECT
NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

During the period, ASPF transferred £215,672 to ASP UK to meet charitable expenditure that was incurred by ASP UK. At 31 December 2023, ASP UK owed ASPF an amount of £34,448 (2022: £64,480) which is included in creditors.

10. TANGIBLE FIXED ASSETS

	Computer Equipment £
Cost	
At 1 January 2023	2,916
Additions	-
At 31 December 2023	<u>2,916</u>
Depreciation	
At 1 January 2023	1,296
Charge for year	973
At 31 December 2023	<u>2,269</u>
Net book value	
At 31 December 2023	<u>647</u>
At 31 December 2022	<u>1,620</u>

11. DEBTORS

	Total 2023 £	Total 2022 £
Other Debtors	2,186	186
Prepayments and accrued income	<u>3,197</u>	<u>3,197</u>
	<u>5,383</u>	<u>3,383</u>

12. CREDITORS: Amounts falling due within one year

	Total 2023 £	Total 2022 £
Amounts owed to ASPF	34,448	64,480
Other taxation and social security	4,374	4,008
Other creditors	1,067	782
Accruals	<u>7,041</u>	<u>7,200</u>
	<u>46,930</u>	<u>76,470</u>

ALL SURVIVORS PROJECT
NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Fund balances at 31 December 2023:			
Tangible fixed assets	-	647	647
Net Current assets	15,340	218,892	234,232
	<u>15,340</u>	<u>219,539</u>	<u>234,879</u>

COMPARATIVE ANALYSIS FOR 2022

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Fund balances at 31 December 2022:			
Tangible fixed assets	-	1,620	1,620
Net Current assets	7,749	162,633	170,382
	<u>7,749</u>	<u>164,253</u>	<u>172,002</u>

14. MOVEMENT IN FUNDS

	Balance on Jan 01, 2023 £	Income £	Expenditure £	Fund Transfer £	Balance on Dec 31, 2023 £
Restricted funds:					
FCDO UK	-	137,945	(137,945)	-	-
Federal Foreign Office Germany	-	17,254	(17,254)	-	-
Neo Philanthropy Foundation	7,749	-	-	-	7,749
Oak Foundation	-	43,134	(25,483)	-	17,651
UN-CAAC	-	36,664	(36,664)	-	-
Total restricted funds	<u>7,749</u>	<u>234,997</u>	<u>(217,346)</u>	-	<u>25,400</u>
Unrestricted funds:					
Swiss Agency for Development Corp.	-	71,172	(71,172)	-	-
General funds	164,253	51,850	(6,623)	-	209,480
Total unrestricted funds	<u>164,253</u>	<u>123,022</u>	<u>(77,795)</u>	-	<u>209,480</u>
Total funds	<u>172,002</u>	<u>358,019</u>	<u>(295,141)</u>	-	<u>234,880</u>

ALL SURVIVORS PROJECT

NOTES TO FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

Purposes of restricted funds:

Foreign & Commonwealth and Development Office UK	FCDO support was used to finalise submission to the Special Jurisdiction for Peace (JEP) in Colombia and to ensure the safe and meaningful participation of male survivors of conflict related sexual violence in transitional justice processes. Funds were also used to strengthen the capacity of national transitional justice institutions, build knowledge on survivor centred justice and enable access to justice for male victims.
Federal Foreign Office Germany	To undertake training and capacity building of national healthcare workers for improved access and services for male survivors of conflict related sexual violence in Afghanistan with the goal of improving health care.
Oak Foundation	To strengthen organisational structures, build strong governance and fiduciary compliance to ensure accountable and efficient operations. Also, to ensure team wellbeing is incorporated within organisational culture and management systems and strong child safeguarding policies are in place.
UN-CAAC Office	To undertake research on the gendered aspects of reintegration programming and on the vulnerabilities of boys to CRSV in detention settings. (Global).

PRIOR YEAR MOVEMENT IN FUNDS

	Balance on Jan 01, 2022 £	Income £	Expenditure £	Fund Transfer £	Balance on Dec 31, 2022 £
Restricted funds:					
FCDO UK	-	85,374	(85,374)	-	-
Federal Foreign Office Germany	-	24,782	(24,782)	-	-
Neo Philanthropy Foundation	7,749	-	-	-	7,749
Oak Foundation	-	57,575	(57,575)	-	-
UN-CAAC	-	50,299	(50,299)	-	-
Total restricted funds	7,749	218,030	(218,030)	-	7,749
Unrestricted funds:					
Swiss Agency for Development Corp.	-	-	-	-	-
General funds	154,192	74,524	(64,463)	-	164,253
Total unrestricted funds	154,192	74,524	(64,463)	-	164,253
Total funds	161,941	292,554	(282,493)	-	172,002

ALL SURVIVORS PROJECT
NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

15. COMPANY LIMITED BY GUARANTEE

All Survivors Project is a registered charity and a company limited by guarantee. It has no share capital. The maximum liability of each member in the event of winding up are limited to £10.

ALL SURVIVORS PROJECT

England & Wales - Charity number 1188832

Accounts

ALL SURVIVORS PROJECT
(A company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Company Number: 11947431
Charity Number: 1188832

**ALL SURVIVORS PROJECT
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Company Number: 11947431

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**ALL SURVIVORS PROJECT
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022**

Company Number: 11947431

Directors and Trustees	Sahar Khalil (appointed 18 November 2022) Professor Kaveh Shakib Keith Burnet Benyam Dawit Mezmur (resigned 17 October 2022) Megan Nicole Hirst (resigned 8 November 2022) Dr Joachim Theis (resigned 17 October 2022)
Chief Executive	Charu Lata Hogg
Registered Office	16 Upper Woburn Place London WC1H 0BS
Auditors	MGA Accountants LLP Third Floor, Sovereign House 1 Albert House London N3 1QB

INTRODUCTION

The trustees present their report together with the financial statements for the year ended 31 December 2022.

The reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

Who We Are

All Survivors Project is an international human rights organisation that undertakes research and action on conflict related sexual violence against men, boys and LGBT+ people in support of global efforts to prevent sexual violence and to strengthen responses so that all survivors receive appropriate care, support and justice for the harms done to them.

ASP's VISION is of a world where everyone is protected against conflict related sexual violence (CRSV) and all survivors have access to appropriate timely care, support, and justice.

ASP's MISSION is to support global efforts to eradicate CRSV and strengthen national and international responses to it through research and action on CRSV against men and boys, including those with diverse sexual orientation, gender identity, gender expression and/or sex characteristics (SOGIESC), as well as other people with diverse SOGIESC.

Our Values

- **Committed to upholding human rights:** ASP's work is guided by international human rights and humanitarian norms and standards; the best interests, dignity, and safety of all survivors of CRSV; and principles of non-discrimination.
- **Survivor-centred:** ASP prioritises the interests and perspectives of survivors, working directly with them wherever possible to inform our research and action and to ensure that their needs and wishes guide efforts to end and respond to CRSV.
- **Ethical and accountable:** ASP upholds ethical approaches in its research, advocacy and other activities and is committed to being accountable, including to the survivors and partners with whom it works, and to women's rights organisations working to respond to CRSV against women and girls.
- **Independent and impartial:** To protect our independence, ASP ensures that all of our funding is consistent with our mission and values. We preserve our impartiality and do not take sides in armed conflict.

How We Work

ASP conducts research and action in selected conflict-affected countries and on thematic issues to build knowledge about the extent, nature, causes and consequences of conflict related sexual violence (CRSV) against men, boys, and people with diverse sexual orientation, gender identity expression and sex characteristics (SOGIESC), and on the availability and adequacy of responses to it. We conduct international advocacy to build acknowledgement of and action by the UN Security Council (SC), UN Human Rights Council and associated mechanisms and procedures, and departments and agencies, as well as regional inter-governmental organizations and other key international stakeholders. We also conduct national-level advocacy and engage with national authorities, national human rights institutions

(NHRIs), field-based UN operations/agencies including UN peacekeeping operations and UN Country Teams, as well as with humanitarian, civil society, and other in-country actors to encourage and support stronger, gender competent responses to CRSV. We deliver awareness raising, training and other forms of capacity building on CRSV against men, boys, and people with diverse SOGIESC to actors involved in documenting and responding to CRSV.

Our Achievements

Recognition of the risks to and vulnerabilities of men and boys to CRSV is essential if it is to be prevented. ASP therefore focused on spotlighting the problem and encouraging all those involved in responding to factor it into their work. In 2022, ASP entered into an agreement with the Office of the Special Representative of the Secretary General on Children and Armed Conflict to work as its implementing partner on two pieces of work: The first, documenting what is known about CRSV against boys in detention settings and consulting with child rights/protection and other stakeholders on how to strengthen prevention and other responses. As part of the second, we designed and implemented research to assess whether and how the possibility that boys associated with armed groups in CAR may have been subjected to CRSV is being addressed in reintegration programmes for children associated with armed forces or armed groups (CAAFAG). Ahead of the publication of this research by OSRSG CAAC, we co-facilitated a two-day workshop, "Conflict-Related Sexual Violence against Boys: From Recognition to Response" with the Office and the Liechtenstein Institute on Self-Determination at Princeton University "Conflict-Related Sexual Violence against Boys: From Recognition to Response" to present and discuss the research findings with policy makers, UN and I/NGO practitioners, donors and other experts, and consider how they could be taken forward.

Separately, we also worked with some UN Member States at the 50th session of the UN Human Rights Council to ensure that CRSV against men and boys, including male detainees, in Syria featured in the resolution on the situation of human rights in the Syrian Arab Republic. We were pleased to see sexual and gender-based violence against male detainees explicitly acknowledged and condemned in the [final resolution](#), and the inclusion of recommendations for a coordinated and survivor-centred approaches to preventing such violence and abuse, for gender-sensitive, non-discriminatory access to health services, protection and other support to victim/survivors and for accountability.

We made strong strides on advancing the recognition of men and boys as victims of CRSV in justice processes in Colombia. In its landmark final report, issued in August 2022, Colombia's Truth Commission (the Commission for the Clarification of Truth, Coexistence, and Non-Repetition), to which ASP had provided written and oral briefings, included several cases of CRSV against men belonging to ethnic communities. In March, ASP, Red de Mujeres and the Focal Groups, with technical support from international legal NGO Justice Rapid Response, filed a joint submission to the SJP documenting 75 cases of CRSV against men and boys that occurred between 1989 and 2015 in the context of Colombia's long-running armed conflict – with six additional cases subsequently submitted in December. Our analysis of the cases found reasonable grounds to believe that the Revolutionary Armed Forces of Colombia (FARC-EP), and the United Self-Defence Forces of Colombia (AUC) in collusion with state security forces, used sexual violence against the men and boys as part of their strategies of domination and control of the civilian population and territories, and that the documented cases may have amounted to torture.

We continued our multi-country, multi-year project on survivor-centred health in 2022, building on previous research and capacity building in different countries and taking forward new research in CAR and Colombia aimed at increasing understanding of the needs and wishes of male victims/survivors and ensuring that these are addressed in medical and MHPSS responses.

Our Impact

ASP seeks to complement and reinforce existing work on CRSV against women and girls, recognizing the disproportionate impact of CRSV on them and the way in which gendered inequalities, institutions and identities drive this form of violence. Our work with men, boys and people with diverse sexual orientation, gender identity, expression, and sex characteristics (SOGIESC) is aimed at enlarging the scope of research, policy, prevention, and response to include those survivors who are not always easily identified or supported within existing responses to CRSV. ASP's research and advocacy contributes to ensuring that sexual violence is prevented against all people and that all people, irrespective of their sex and gender are able to realise their rights and receive responses without discrimination.

Our Global Strategy and Plans for the future

In 2022, we remained focused on achieving our three core objectives under ASP's five-year (2021-2025) strategic plan:

- **Prevention:** To strengthen measures to prevent CRSV against men and boys.
- **Justice:** To improve access to justice for male victims/survivors of CRSV.
- **Healthcare:** To improve availability of and access to timely, quality, survivor-centred medical care and mental health and psychosocial support (MHPSS) for male victims/survivors of CRSV.

The focus of our research, advocacy and capacity building across remained on men and boys, including those with diverse SOGIESC, but was embedded in the broader, critical endeavour of preventing and CRSV against women and girls and all LGBTI+ people, and of ensuring that all survivors receive the care and support that they require. We continued our engagement with key actors and participated in forums and events on CRSV and related issues, providing expert analysis and technical guidance on responding to CRSV against men and boys, including those with diverse SOGIESC.

OBJECTIVES AND ACTIVITIES OF THE CHARITY FOR THE PUBLIC BENEFIT

The legal objects of the charity as defined in Articles of Association is to promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations) throughout the world for the public benefit, by all or any of the following means:

- Monitoring abuses of human rights,
- Obtaining redress of victims of human rights abuse,
- Relieving need among the victims of human rights abuse,
- Research into human rights abuse,
- Educating the public about human rights,
- Providing technical advice to government and others on human rights matters,
- Contributing to the sound administration of human rights law,
- Commenting on proposed human rights legislation,
- Raising awareness of human rights issues,
- Promoting public support for human rights,
- Promoting respect for human rights among individuals and corporations,
- International advocacy of human rights,
- Eliminating infringement of human rights.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of All Survivors Project and in planning activities and setting policies and priorities for the year ahead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

All Survivors Project is a UK Company limited by guarantee and a registered charity in England and Wales. It is governed by its Articles of Association as last amended by special resolution on 25 November 2019. It is registered with Companies House and the Charity Commission and must comply with the Companies Act 2006 and Charities Act 2011.

Organisation Structure

All Survivors Project is managed by a board of trustees, who are also the directors of the charitable company for the purposes of company law as well as being members of the company. The board meets three times a year and gives strategic direction and sets the vision of the charity. The board currently consists of three members.

Our Chief Executive, supported by senior staff is responsible for delivering the strategy and for its day-to-day operations.

The Trustee Board is committed to high standards of corporate governance and complies with the principles and practices set out in the Charity Governance Code.

Recruitment and appointment of new trustees

New trustees are recruited through an open, competitive process and appointed by the existing trustees. All elected trustees may serve up to two consecutive terms of three years but will then step down from office. In exceptional circumstances an elected Trustee may be invited back for a third term, but a year must pass before he or she can be re-appointed. ASP has begun the process of recruiting new trustees who can offer talents, skills, background, and knowledge to make informed decision.

Induction and training of trustees

New trustees are provided with information on their role and responsibilities as a trustee, together with a copy of the Articles of Association and the latest audited Report and Financial Statements. Inductions are tailored to meet the individual needs and interests. New trustees meet with the directors to gain insight into the operation of the charity and will be co-opted to attend board meetings before formally joining the board.

Equality & Diversity

All Survivors Project is committed to promoting equality & diversity, prevention of prejudice and discrimination, equal access and advancing good relations between all sections of the community. The charity's values, ethos and culture underpin the delivery of all its work.

Risk management and Internal Controls

The Chief Executive together with the Trustee Board, analyses, and agrees management and mitigation of the major risks to the charity.

The trustees review the major risks the organisation faces at each of their meetings and ensure the systems, policies and procedures established to mitigate those risks are adequate. Regular reviews are also performed by each risk owner to assess the likelihood, impact and relevance of risks, and strategies for managing them. Executive and the team continually monitor the developments in environmentally unstable countries they work in, that may have an impact on achieving strategic and operational objectives. Risk analysis evaluates the likelihood and severity of the impact to the organisation.

Other significant risk from Global safety and security, Data Protection, IT and cyber security and financial fraud are documented in the corporate risk register which is reviewed at regular intervals by the Executive and the team.

The charity has various policies regarding ethical standards and the conduct of business such as policies which cover aspects related to Employee and Consultant Code of conduct, Safe and Ethical research, Child protection policies and guidelines, Safeguarding, Whistleblowing and Privacy.

Related Charities

All Survivors Project UK and All Survivors Project Foundation Liechtenstein are two independent charitable organisations which share a common purpose and mission and work closely as equal partners in furtherance of their charitable purposes.

Financial Review

In 2022, the charity's income was £293,000 compared to £319,000 in the same period of operation in 2021. This is a £27,000 decrease in income compared to the previous period. This overall decrease is due to a decrease in income from institutional unrestricted funds. However restricted fund income rose by £60,000 compared to the same period of the previous year.

Expenditures rose by £61,000 compared to the previous period due to an increase in restricted fund expenditure by £43,000.

The rise in restricted funding relates to strengthening organisational structures and to building governance compliance to ensure efficient and accountable operations.

The overall results show an in-year surplus of £10,000 (2021: £97,000) with unrestricted activities showing all surplus on core operations.

Total funds held by the organisation at the end of the year increased to £172,000 including restricted and unrestricted funds.

Reserves Policy

All Survivors Project holds reserves to be applied to future activities under restricted reserves and unrestricted reserves.

- Restricted reserves to be spent on specific purposes determined by the funder.
- Unrestricted reserves are held as protection against the immediate impact of funding changes and to provide a reserve for unforeseen expenditure.

The Trustee Board has reviewed our reserve policy and have agreed that a minimum level of free reserves equal to three months of budgeted operating expenditure should be held.

ALL SURVIVORS PROJECT
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

Company Number: 11947431

On 31 December 2022, our free reserves stood at £164,000, and represented 6 months operating costs. Trustees will continue to monitor and review the reserves policy annually.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees who are also the directors of All Survivors Project for the purposes of company law are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under the company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the affairs of the charitable company and of the net movement in funds, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

In so far, we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

SMALL COMPANY EXEMPTIONS

The above report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Trustees on 13/09/ 2023 and signed on its behalf by:



Keith Burnet
Trustee



Professor Kaveh Shakib
Trustee

**ALL SURVIVORS PROJECT
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF ALL SURVIVORS PROJECT**

Opinion

We have audited the financial statements of All Survivors Project (the 'charity') for the year ended 31 December 2022 which comprise the consolidated statement of financial activities, the consolidated and parent balance sheet, the consolidated statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable group and parent's affairs as at 31 December 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If

ALL SURVIVORS PROJECT

INDEPENDENT AUDITOR'S REPORT (continued) TO THE MEMBERS OF ALL SURVIVORS PROJECT

we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 require us to report to you if in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

ALL SURVIVORS PROJECT
INDEPENDENT AUDITOR'S REPORT (continued)
TO THE MEMBERS OF ALL SURVIVORS PROJECT

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors report.

Irregularities, including fraud, are instances of non-compliance with laws and regulation. We design procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by discussions with management and those charged with governance, experience from previous audits of the entity and experience of other charitable clients.

We assessed the risk of material misstatement in respect of fraud by discussions with management and assessments against accepted risk factors.

We corroborated our enquiries through our substantive audit testing, review of client procedures and of minutes of trustee meetings.

We determined that the most significant laws and regulations that relate which have a direct impact on the determination of material amounts and disclosures in the financial statements are company law, charitable law, the charitable objectives of the Charity and accounting standards, including FRS 201 and Charities SORP.

The terms and conditions under which grants and other income are received are significant because non-compliance would have a material effect on the financial statements.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud.

We considered the risk of fraud through management override, and in response, we incorporated testing of manual journal entries into our audit approach.

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws and regulations.

Identified fraud risk factors were discussed during the audit team briefing and professional scepticism exercised throughout the audit.

Because of the inherent limitations of an audit there is a risk that we will not detect all misstatements due to irregularities, including fraud. The more removed the laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance.

**ALL SURVIVORS PROJECT
INDEPENDENT AUDITOR'S REPORT (continued)
TO THE MEMBERS OF ALL SURVIVORS PROJECT**

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment, forgery, omission, misrepresentation and collusion. Audit standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiries of management and inspection of regulatory and legal correspondence, if any, in the absence of identified or suspected non-compliance.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mital Gandhi (Senior Statutory Auditor)
For and on behalf of MGA Accountants LLP
Chartered Accountants and Statutory Auditor

Third Floor, Sovereign House
1 Albert Place
London N3 1QB

22/09 | 2023

ALL SURVIVORS PROJECT

Company Number: 11947431

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Restricted funds £	Unrestricted funds £	2022 Total £	2021 Total £
INCOME					
<i>Income from charitable activities</i>	3				
Research, advocacy and evidence generation		111,434	37,222	148,656	188,157
Training and capacity building		49,021	37,222	86,243	45,291
Organisational development		57,575		57,575	86,027
Investment income			80	80	-
Total incoming resources		<u>218,030</u>	<u>74,524</u>	<u>292,554</u>	<u>319,475</u>
EXPENDITURE					
Raising funds	4	18,057	-	18,057	49,478
Charitable activity costs:					
Research, advocacy and evidence generation		24,166	64,463	88,629	56,565
Training and capacity building		43,480	-	43,480	55,228
Organisational development		132,327	-	132,327	60,722
Total Expenditure		<u>218,030</u>	<u>64,463</u>	<u>282,493</u>	<u>221,993</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS		-	10,061	10,061	97,482
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		-	10,061	10,061	97,482
Total funds brought forward		7,749	154,192	161,941	64,459
Total funds carried forward		<u>7,749</u>	<u>164,253</u>	<u>172,002</u>	<u>161,941</u>

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

**ALL SURVIVORS PROJECT
BALANCE SHEET
AS AT 31 DECEMBER 2022**

Company Number: 11947431

	Note	2022 Total £	2021 Total £
FIXED ASSETS			
Tangible assets	10	1,620	2,592
CURRENT ASSETS			
Debtors	11	3,383	24,858
Cash at bank and in hand		<u>243,469</u>	<u>175,020</u>
		246,852	199,878
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	12	<u>(76,469)</u>	<u>(40,529)</u>
NET CURRENT ASSETS		<u>170,382</u>	<u>159,349</u>
NET ASSETS	13	<u>172,002</u>	<u>161,941</u>
FUNDS			
Restricted income funds	14	7,749	7,749
Unrestricted income funds	14	<u>164,253</u>	<u>154,192</u>
Total charity funds		<u>172,002</u>	<u>161,941</u>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

The financial statements were approved and authorised for issue by the Trustees on 13/09 2023 and signed below on their behalf by:



Keith Burnet
Trustee



Professor Kaveh Shakib
Trustee

ALL SURVIVORS PROJECT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

Company Number: 11947431

	2022	2021
	£	£
Cash flows from operating activities:		
Net movement of funds	10,061	97,482
Adjustments for:		
Depreciation charge	972	324
Increase in debtors	21,476	(24,613)
Increase in creditors	35,940	19,097
Net cash generated from operating activities	68,449	92,290
Cash flows from investing activities:		
Purchase of tangible fixed assets	-	(2,916)
Cash used in investing activities	-	(2,916)
Net decrease in cash and cash equivalents	68,449	89,374
Cash and cash equivalents at the beginning of the year	175,020	85,646
Cash and cash equivalents at the end of the year	243,469	175,020

ALL SURVIVORS PROJECT
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statement have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)- (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

All Survivors Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Trustees do not consider that there is any source of estimation uncertainty at the date that may cause a significant risk of adjustment to the carrying amounts of the assets and liabilities within the next reporting period.

1.3 Critical accounting judgements and key sources of estimation uncertainty

In the application of charities accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and the other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only one period, or in the period of revision and future periods if the revision affects both current and future periods. The Trustees do not consider there are any material uncertainties which cast doubt on the going concern.

1.4 Income

Income is included in the Statement of Financial Activities once the charitable organisation has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

Income from Government and other grants is recognised when the charity has entitlement to the funds, any performance condition attached to the grant have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

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

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

ALL SURVIVORS PROJECT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (continued)

1.5 Fund Accounting

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

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1.6 Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required, and the amount can be measured reliably. All expenditure is included on an accruals basis inclusive of VAT that cannot be recovered.

The three principal activities of the charity are Research, Advocacy and Evidence generation, Training and Capacity Building, and Organisation Development.

Cost of raising funds relate to cost incurred by the charitable organisation for inducing third parties to make a contribution to it as well as the cost of any activity with a fund raising purpose.

Expenditure on charitable activities include the costs of supporting All Survivors Project to advance the purposes of the charity and their support costs.

1.7 Foreign Exchange

Transactions denominated in foreign currencies are translated into sterling at the exchange rate ruling on the date of transaction.

1.8 Direct Costs

Resources expended directly in support of the objects of the charity.

1.9 Support Costs

Support costs relate to costs of overall direction and administration of each activity comprising the salary and administration costs of Central management function. This includes governance costs.

1.10 Governance Costs

Costs associated with the constitutional and statutory requirements of the charity.

1.11 Tangible fixed assets and depreciation

Individual fixed assets costing £1,000 or more are capitalised at cost.

Short Leasehold	- Over the life of the lease
Fixtures/Fittings/Equipment	- Over 5 years
Computer Software	- Over 5 years
Computer Equipment	- Over 3 years

ALL SURVIVORS PROJECT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

1.12 Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.13 Debtors

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

1.14 Creditors and provision

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

1.15 Pensions

The Charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately in an independently administered fund. Contributions are accounted for when they are payable.

2. INCOME

The total income for the period has been derived from the principal activity. The proportion of income derived from outside the UK amounted to 71% (2021: 88%).

3. INCOME FROM CHARITABLE ACTIVITIES

	Restricted	Unrestricted	Total 2022	Total 2021
	£	£	£	£
FCDO UK	85,374	-	85,374	37,394
Federal Foreign Office Germany	24,782	-	24,782	32,080
Neo Philanthropy Foundation	-	-	-	7,259
UN-CAAC Office	50,299	-	50,299	2,517
Swiss Agency for Development and Cooperation	-	-	-	161,457
Oak Foundation	57,575	-	57,575	78,768
UR – General	-	74,444	74,444	-
Total Income	<u>218,030</u>	<u>74,444</u>	<u>292,474</u>	<u>319,475</u>

ALL SURVIVORS PROJECT
NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

3. INCOME FROM CHARITABLE ACTIVITIES (continued)

Income from Charitable Activities

	Restricted	Unrestricted	Total 2022	Total 2021
	£	£	£	£
Generating Funds	-	-	-	-
Research, Advocacy & Evidence	111,434	37,222	148,656	188,157
Training and Capacity Building	49,021	37,222	86,243	45,291
Organisational Development	57,575	-	57,575	86,027
	<u>218,030</u>	<u>74,444</u>	<u>292,474</u>	<u>319,475</u>

4. TOTAL RESOURCES EXPENDED

	Direct costs	Support costs	Generating funds	Total 2022	Total 2021
	£	£	£	£	£
Staff costs	160,559	-	-	160,559	152,179
Other Direct Costs	64,480	-	-	64,480	2,378
Contractual Services	31,195	-	-	31,195	33,159
Operations & Office costs	-	16,001	-	16,001	7,030
Financial Charges	-	195	-	195	1,447
Governance Costs (note 6)	-	9,124	-	9,124	23,009
Travel & Meetings	939	-	-	939	2,791
Total	<u>257,173</u>	<u>25,320</u>	<u>0</u>	<u>282,493</u>	<u>221,993</u>

Support costs include costs of central management & administration support, IT services, governance and finance costs.

Total resources expended

	Restricted	Unrestricted	Total 2022	Total 2021
	£	£	£	£
Generating Funds	18,057	-	18,057	49,478
Research, Advocacy & Evidence generation	24,166	64,463	88,629	60,282
Training & Capacity Building	43,480	-	43,480	52,124
Organisational Development	132,327	-	132,327	60,109
	<u>218,030</u>	<u>64,463</u>	<u>282,493</u>	<u>221,993</u>

ALL SURVIVORS PROJECT
NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

5. GOVERNANCE COSTS

Governance costs are analysed as :	Total 2022 £	Total 2021 £
Legal and Professional	1,924	14,993
Auditor's remuneration:	7,200	8,016
	<u>9,124</u>	<u>23,009</u>

6. NET EXPENDITURE FOR THE PERIOD

This is stated after charging:	Total 2022 £	Total 2021 £
Depreciation	972	324
Auditors remuneration: under provision in 2021	-	816

7. STAFF COSTS AND NUMBERS

Staff costs for the period were as follows:	Total 2022 £	Total 2021 £
Salaries & wages	141,342	134,692
Social security costs	12,351	11,338
Pension costs	6,776	6,149
	<u>160,469</u>	<u>152,179</u>

The number of employees earning £60,000 or more during the period:

	2022	2021
£60,000 - £70,000	-	-
£80,000 - £89,999	1	1

The average number of employees during the year was made up as follows:

	Total 2022	Total 2021
Research, Advocacy & Evidence generation	1.05	0.75
Training & capacity building	0.50	0.25
Organisation development	1.20	1.20
	<u>2.75</u>	<u>2.20</u>

8. CORPORATION TAX

All Survivors Project is a registered charity and it's charitable activities are exempt from corporation tax.

ALL SURVIVORS PROJECT
NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

9. RELATED PARTY TRANSACTION

All Survivors Project Foundation Liechtenstein and All Survivors Project UK share a common purpose and mission which is to support All Survivors Project's (ASP) global efforts to eradicate conflict-related sexual violence (CRSV) and strengthen national and international responses through research and action on CRSV against men and boys, including those with diverse sexual orientation, gender identity, gender expression and/or sex characteristics (SOGIESC), as well as other people with diverse SOGIESC. The common website for both organisations is www.allurvivorsproject.org.

All Survivors Project Foundation was registered as a charitable foundation in the principality of Liechtenstein in December 2017. Although not a related party under FRS102, it is included here due to the common mission, name and objectives.

During the period, ASPF transferred £215,672 to ASP UK to meet charitable expenditure that was incurred by ASP UK. At 31 December 2022, ASP UK owed ASPF an amount of £64,480 (2021: £25,794) which is included in creditors.

10. TANGIBLE FIXED ASSETS

	Computer Equipment £
Cost	
At 1 January 2022	2,916
Additions	-
At 31 December 2022	<u>2,916</u>
Depreciation	
At 1 January 2022	324
Charge for year	972
At 31 December 2022	<u>1,296</u>
Net book value	
At 31 December 2022	<u>1,620</u>
At 31 December 2021	<u>2,592</u>

11. DEBTORS

	Total 2022 £	Total 2021 £
Other Debtors	186	342
Prepayments and accrued income	<u>3,197</u>	<u>24,516</u>
	<u>3,383</u>	<u>24,858</u>

ALL SURVIVORS PROJECT
NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

12. CREDITORS: Amounts falling due within one year

	Total 2022 £	Total 2021 £
Amounts owed to ASPF	64,480	25,794
Other taxation and social security	4,008	5,357
Other creditors	781	1,040
Accruals	7,200	8,338
	<u>76,469</u>	<u>40,529</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Fund balances at 31 December 2022:			
Tangible fixed assets	-	1,620	1,620
Net Current assets	7,749	162,632	170,382
	<u>7,749</u>	<u>164,252</u>	<u>172,002</u>

COMPARATIVE ANALYSIS FOR 2021

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Fund balances at 31 December 2021:			
Tangible fixed assets	-	2,592	2,592
Net Current assets	21,212	138,137	159,349
	<u>21,212</u>	<u>140,729</u>	<u>161,941</u>

ALL SURVIVORS PROJECT
NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS						
	Balance on Jan 01, 2022	Income	Expenditure	Fund Transfer	Balance on Dec 31, 2022	
	£	£	£	£	£	£
Restricted funds:						
FCDO UK	-	85,374	(85,374)	-	-	-
Federal Foreign Office Germany	-	24,782	(24,782)	-	-	-
Neo Philanthropy Foundation	7,749	-	-	-	7,749	-
Oak Foundation	-	57,575	(57,575)	-	-	-
UN-CAAC	-	50,299	(50,299)	-	-	-
Total restricted funds	7,749	218,030	(218,030)	-	7,749	
Unrestricted funds:						
Swiss Agency for Development Corp.	-	-	-	-	-	-
General funds	154,192	74,524	(64,463)	-	164,253	
Total unrestricted funds	154,192	74,524	(64,463)	-	164,253	
Total funds	161,941	292,554	(282,493)	-	172,002	

Purposes of restricted funds:

Foreign & Commonwealth and Development Office UK	FCDO support was used to finalise submission to the Special Jurisdiction for Peace (JEP) in Colombia and to ensure the safe and meaningful participation of male survivors of conflict related sexual violence in transitional justice processes. Funds were also used to strengthen the capacity of national transitional justice institutions, build knowledge on survivor centred justice and enable access to justice for male victims.
Federal Foreign Office Germany	To undertake training and capacity building of national healthcare workers for improved access and services for male survivors of conflict related sexual violence in Afghanistan with the goal of improving health care.
Oak Foundation	To strengthen organisational structures, build strong governance and fiduciary compliance to ensure accountable and efficient operations. Also, to ensure team wellbeing is incorporated within organisational culture and management systems and strong child safeguarding policies are in place.
UN-CAAC Office	To undertake research on the gendered aspects of reintegration programming and on the vulnerabilities of boys to CRSV in detention settings. (Global).

ALL SURVIVORS PROJECT
NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS (continued)

PRIOR YEAR MOVEMENT IN FUNDS

	Balance on Jan 01, 2021	Income	Expenditure	Fund Transfer	Balance on Dec 31, 2021
	£	£	£	£	£
Restricted funds:					
FCDO UK	-	37,394	(37,394)	-	-
Federal Foreign Office Germany	-	32,080	(32,080)	-	-
Neo Philanthropy Foundation	2,127	7,259	(1,637)	-	7,749
Oak Foundation	-	78,768	(78,768)	-	-
UN-CAAC	-	2,517	(2,517)	-	-
Total restricted funds	2,127	158,018	(152,396)	-	7,749
Unrestricted funds:					
Swiss Agency for Development Corp.	-	-	-	-	-
General funds	62,332	161,457	(69,597)	-	154,192
Total unrestricted funds	62,332	161,457	(69,597)	-	154,192
Total funds	64,459	319,475	(221,993)	-	161,941

15. COMPANY LIMITED BY GUARANTEE

All Survivors Project is a registered charity and a company limited by guarantee. It has no share capital. The maximum liability of each member in the event of winding up are limited to £10.

ALL SURVIVORS PROJECT

England & Wales - Charity number 1188832

Accounts

ALL SURVIVORS PROJECT
(A company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Company Number: 11947431

Charity Number:1188832

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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REFERENCE AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 21

Directors and Trustees's Megan Nicole Hirst
Benyam Dawit Mezmur
Professor Kaveh Shakib
Dr Joachim Theis
Keith Burnet

Chief Executive Charu Lata Hogg

Registered Office 16 Upper Woburn Place
London WC1H 0BS

Auditors MGA Accountants LLP
Third Floor, Sovereign House
1 Albert House
London N3 1QB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

INTRODUCTION

The trustees present their report together with the financial statements for the year ended 31 December 2021.

The reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

Who We Are

All Survivors Project is an international human rights organisation that undertakes research and action on conflict related sexual violence against men, boys, and LGBT+ people in support of global efforts to prevent sexual violence and to strengthen responses so that all survivors receive appropriate care, support and justice for the harms done to them.

ASP's VISION is of a world where everyone is protected against conflict related sexual violence (CRSV) and all survivors have access to appropriate timely care, support, and justice.

ASP's MISSION is to support global efforts to eradicate CRSV and strengthen national and international responses to it through research and action on CRSV against men and boys, including those with diverse sexual orientation, gender identity, gender expression and/or sex characteristics (SOGIESC), as well as other people with diverse SOGIESC.

Our Values

- **Committed to upholding human rights:** ASP's work is guided by international human rights and humanitarian norms and standards; the best interests, dignity, and safety of all survivors of CRSV; and principles of non-discrimination.
- **Survivor-centred:** ASP prioritises the interests and perspectives of survivors, working directly with them wherever possible to inform our research and action and to ensure that their needs and wishes guide efforts to end and respond to CRSV.
- **Ethical and accountable:** ASP upholds ethical approaches in its research, advocacy and other activities and is committed to being accountable, including to the survivors and partners with whom it works, and to women's rights organisations working to respond to CRSV against women and girls.
- **Independent and impartial:** To protect our independence, ASP ensures that all of our funding is consistent with our mission and values. We preserve our impartiality and do not take sides in armed conflict.

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

How We Work

ASP conducts research and action in selected conflict-affected countries and on thematic issues to build knowledge about the extent, nature, causes and consequences of conflict related sexual violence (CRSV) against men, boys, and people with diverse sexual orientation, gender identity expression and sex characteristics (SOGIESC), and on the availability and adequacy of responses to it. We conduct international advocacy to build acknowledgement of and action by the UN Security Council (SC), UN Human Rights Council and associated mechanisms and procedures, and departments and agencies, as well as regional inter-governmental organizations and other key international stakeholders. We also conduct national-level advocacy and engage with national authorities, national human rights institutions (NHRIs), field-based UN operations/agencies including UN peacekeeping operations and UN Country Teams, as well as with humanitarian, civil society, and other in-country actors to encourage and support stronger, gender competent responses to CRSV. We deliver awareness raising, training and other forms of capacity building on CRSV against men, boys, and people with diverse SOGIESC to actors involved in documenting and responding to CRSV.

Our Achievements

Sexual violence, whilst disproportionately affecting women and girls, also impacts men, boys, and non-binary individuals. Through consistent research, data collection and advocacy, ASP has succeeded in shining the spotlight on this hidden violation and resultantly, the United Nation's Annual Report on CRSV in 2021 found cases of CRSV against men and boys in almost every country it examined. UN Security Council Resolution 2467 explicitly recognised CRSV against men and boys in detention settings, an issue which ASP has been documenting and advocating on. ASP's work with UN Human Rights Treaty bodies has led to greater recognition of the vulnerabilities and risks faced by men and boys to CRSV in conflict and displacement settings. ASP's interventions in focus countries have improved awareness and technical skills of service providers and human rights institutions equipping them to improve responses to male survivors.

Our Impact

ASP seeks to complement and reinforce existing work on CRSV against women and girls, recognizing the disproportionate impact of CRSV on them and the way in which gendered inequalities, institutions and identities drive this form of violence. Our work with men, boys and people with diverse sexual orientation, gender identity, expression, and sex characteristics (SOGIESC) are aimed at enlarging the scope of research, policy, prevention, and response to include those survivors who are not always easily identified or supported within existing responses to CRSV. ASP's research and advocacy contributes to ensuring that sexual violence is prevented against all people and that all people, irrespective of their sex and gender are able to realise their rights and receive responses without discrimination.

Our Global Strategy and Plans for the future

ASP's 5-year strategic plan for the period January 2021 to December 2025 will further seek to build on its major ground-breaking work it began three years ago.

In so doing, ASP's work will focus on its three key objectives:

- To strengthen measures to prevent CRSV against men, boys and/including people with diverse SOGIESC within broader efforts to eradicate CRSV.
- To improve victims'/survivors' access to justice and strengthen accountability for CRSV against men, boys and/including people with diverse SOGIESC.

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

- To improve availability of and access to timely, quality, survivor-centred medical and mental health, and psychosocial support (MHPSS) responses for men, boys and/including people with diverse SOGIESC who victims/survivors of CRSV have been.

In support of this work ASP will continue to build its capacity to act as a global resource on good practice in preventing and responding to sexual violence against men and boys in situations of armed conflict, forced displacement and conflict-related trafficking for the purpose of sexual exploitation.

The work will be informed by carrying out in-depth research and advocacy on four focus countries: Afghanistan, Central African Republic (CAR), Colombia and Syrian Arab Republic/Turkey, while ASP will monitor developments in other conflict and post conflict contexts like Sri-Lanka and Bosnia & Herzegovina (BiH).

OBJECTIVES AND ACTIVITIES OF THE CHARITY FOR THE PUBLIC BENEFIT

The legal objects of the charity as defined in Articles of Association is to promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations) throughout the world for the public benefit, by all or any of the following means:

- Monitoring abuses of human rights,
- Obtaining redress of victims of human rights abuse,
- Relieving need among the victims of human rights abuse,
- Research into human rights abuse,
- Educating the public about human rights,
- Providing technical advice to government and others on human rights matters,
- Contributing to the sound administration of human rights law,
- Commenting on proposed human rights legislation,
- Raising awareness of human rights issues,
- Promoting public support for human rights,
- Promoting respect for human rights among individuals and corporations,
- International advocacy of human rights,
- Eliminating infringement of human rights.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of All Survivors Project and in planning activities and setting policies and priorities for the year ahead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

All Survivors Project is a UK Company limited by guarantee and a registered charity in England and Wales. It is governed by its Articles of Association as last amended by special resolution on 25 November 2019. It is registered with Companies House and the Charity Commission and must comply with the Companies Act 2006 and Charities Act 2011.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

Organisation Structure

All Survivors Project is managed by a board of trustees, who are also the directors of the charitable company for the purposes of company law as well as being members of the company. The board meets on a quarterly basis and gives strategic direction and sets the vision of the charity. The board currently consists of five members.

Our Chief Executive, supported by senior staff is responsible for delivering the strategy and for its day-to-day operations

The trustee board is committed to high standards of corporate governance and complies with the principles and practices set out in the Charity Governance Code.

Recruitment and appointment of new trustees

New trustees are recruited through an open, competitive process and appointed by the existing trustees. All elected trustees may serve up to two consecutive terms of three years but will then step down from office. In exceptional circumstances an elected Trustee may be invited back for a third term, but a year must pass before he or she can be re-appointed. ASP has begun the process of recruiting new trustees who can offer talents, skills, background, and knowledge to make informed decision.

Induction and training of trustees

New trustees are provided with information on their role and responsibilities as a trustee, together with a copy of the Articles of Association and the latest audited Report and Financial Statements. Inductions are tailored to meet the individual needs and interests. New trustees meet with the directors to gain insight into the operation of the charity and will be co-opted to attend board meetings before formally joining the board.

Equality & Diversity

All Survivors Project is committed to promoting equality & diversity, prevention of prejudice and discrimination, equal access and advancing good relations between all sections of the community. The charity's values, ethos and culture underpin the delivery of all its work.

Risk management and Internal Controls

The Chief Executive together with the Trustee Board, analyses, and agrees management and mitigation of the major risks to the charity.

The trustees review the major risks the organisation faces at each of their quarterly meetings and ensure the systems, policies and procedures established to mitigate those risks are adequate. Regular reviews are also performed by each risk owner to assess the likelihood, impact and relevance of risks, and strategies for managing them. Executive and the team continually monitor the developments in environmentally unstable countries they work in, that may have an impact on achieving strategic and operational objectives. Risk analysis evaluates the likelihood and severity of the impact to the organisation.

Other significant risk from Global safety and security, Data Protection, IT and cyber security and financial fraud are documented in the corporate risk register which is reviewed at regular intervals by the Executive and the team.

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

The charity has various policies regarding ethical standards and the conduct of business such as policies which cover aspects related to Employee and Consultant Code of conduct, Safe and Ethical research, Child protection policies and guidelines, Safeguarding, Whistleblowing and Privacy

Related Charities

All Survivors Project UK and All Survivors Project Foundation Liechtenstein are two independent charitable organisations which share a common purpose and mission and work closely as equal partners in furtherance of their charitable purposes.

Financial Review

Our second year of operation in the UK, saw the charity's income increase to £319.4 thousand from £195.5 thousand in the first eight months operation in 2020.

This overall increase is made up of a twofold rise in restricted funding and a small increase in unrestricted funding. The rise in restricted funding relates to strengthening organisational structures and to build governance compliance to ensure efficient and accountable operations.

The overall results show an in-year surplus of £97.4 thousand (2020: £64.5 thousand) with unrestricted activities showing an in-year surplus of £91.8 thousand on core operations.

Total funds held by the organisation at the end of the year increased to £161.9 thousand, made up of £7.7 thousand restricted and £154.2 thousand unrestricted funds.

Reserves Policy

All Survivors Project holds reserves to be applied to future activities under restricted reserves and unrestricted reserves.

- Restricted reserves to be spent on specific purposes determined by the funder
- Unrestricted reserves are held as protection against the immediate impact of funding changes and to provide a reserve for unforeseen expenditure.

Trustee board has reviewed our reserve policy and have agreed that a minimum level of free reserves equal to three months of budgeted operating expenditure should be held.

At 31 December 2021, our free reserves stood at £154.2 thousand, and represent 5.5 months operating costs. Trustees will continue to monitor and review the reserves policy annually.

All Survivors Project

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees who are also the directors of All Survivors Project for the purposes of company law are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under the company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the affairs of the charitable company and of the net movement in funds, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

In so far, we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

SMALL COMPANY EXEMPTIONS

The above report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Trustees on 20/09/2022 and signed on its behalf by:



Keith Burnet

Trustee



Professor Kaveh Shakib

Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ALL SURVIVORS PROJECT

Opinion

We have audited the financial statements of All Survivors Project (the 'Charity') for the year ended 31 December 2021 which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirement of the Companies Act 2006.

Basis Of Opinion

We conducted our audit in accordance with international Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of trustees for the financial statements

As explained fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ALL SURVIVORS PROJECT

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils' website at: www.fcr.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAA (UK) requires us to report to you where:

- the trustees' use of going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised.

Other information

The trustees are responsible for other information. The other information comprises the information included in the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Report (which includes the directors' report prepared for the purposes of company law) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the directors report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the directors' report).

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ALL SURVIVORS PROJECT

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mital Gandhi (Senior Statutory Auditor)

For and on behalf of MGA Accountants LLP, Statutory Auditors

Third Floor,
Sovereign House
1 Albert Place
London N3 1QB

20th September 2022

ALL SURVIVORS PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2021

				2021	2020
		Restricted	Unrestricted	Total	8months
	Note	funds	funds		Total
		£	£	£	£
INCOME					
<i>Income from charitable activities</i>	3				
Research, advocacy, and evidence generation		39,911	148,246	188,157	177,346
Training and capacity building		32,080	13,211	42,291	2,654
Organisational development		86,027		86,027	15,487
Total Income		158,018	161,457	319,475	195,487
EXPENDITURE					
Raising funds	4	49,478	-	49,478	10,912
Charitable activity costs:					
Research, advocacy, and evidence generation		48,668	7,897	56,565	104,102
Training and capacity building		39,118	16,110	55,228	2,654
Organisational development		37,713	23,009	60,722	13,360
Total Expenditure	5	174,977	47,016	221,993	131,028
NET INCOME/(EXPENDITURE)		(16,959)	114,441	97,482	64,459
Transfers between funds		22,581	(22,581)	-	-
NET MOVEMENT IN FUNDS		5,622	91,860	97,482	64,459
Total funds brought forward		2,127	62,332	64,459	-
Total funds carried forward		<u>7,749</u>	<u>154,192</u>	<u>161,941</u>	<u>64,459</u>

All of the above results are derived from continuing activities. There are no other gains and losses other than those shown above.

The notes on pages 16 to 22 form an integral part of these financial statements
Movements in funds are disclosed in note to the financial statements.

AII SURVIVORS PROJECT

Company Number:11947431

BALANCE SHEET


AS AT 31 DECEMBER 2021


	Note	£	2021 £	£	2020 8months £
FIXED ASSETS					
Tangible assets	11		2,592		-
CURRENT ASSETS					
Debtors	12	24,858		245	
Cash at bank and in hand	13	<u>175,020</u>		<u>85,646</u>	
		199,878		85,891	
CREDITORS: amounts falling due within one year	14	<u>(40,529)</u>		<u>(21,432)</u>	
NET CURRENT ASSETS			159,349		64,459
NET ASSETS	15		<u>161,941</u>		<u>64,549</u>
FUNDS					
Restricted funds	16		7,749		2,127
Unrestricted funds	16		<u>154,192</u>		<u>62,332</u>
			<u>161,941</u>		<u>64,459</u>

The directors acknowledge their responsibilities for complying with the requirements of the companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to small companies regime and in accordance with FRS 102 SORP.

The financial statements were approved and authorised for issue by the Trustees on^{20/09/22} and signed below on their behalf by:


Keith Burnet
Trustee


Professor Kaveh Shakib
Trustee

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	£	8months £
Cash flows from operating activities:		
Net movement of funds	97,482	64,459
Adjustments for:		
Depreciation charge	324	-
Increase in debtors	(24,611)	(245)
Increase in creditors	19,097	21,432
	<hr/>	<hr/>
Net cash generated from operating activities	92,290	85,646
Cash flows from investing activities:		
Purchase of tangible fixed assets	(2,916)	-
Cash used in investing activities	(2,916)	-
Net decrease in cash and cash equivalents	83,374	85,646
Cash and cash equivalents at the beginning of the year	85,646	-
Cash and cash equivalents at the end of the year	<u>175,020</u>	<u>85,646</u>

ALL SURVIVORS PROJECT

NOTES TO THE FINANCIAL STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

All Survivors Project meets the definition of a public benefit under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise Stated in the relevant accounting policy notes(s).

1.2 Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The trustees do not consider that there is any source of estimation uncertainty at the date that may cause a significant risk of adjustment to the carrying amounts of the assets and liabilities within the next reporting period.

1.2 Critical accounting judgements and key sources of estimation uncertainty

In the application of charities accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and the other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only one period, or in the period of revision and future periods if the revision affects both current and future periods. The Trustees do not consider there are any material uncertainties which cast doubt on the going concern.

1.3 Income

Income is included in the Statement of Financial Activities once the charitable organisation has entitlement to income; it is probable that income will be received, and the amount of income receivable can be measured reliably.

Income from Government and other Grants are recognised when the charity has entitlement to the funds, any performance condition attached to the grant have been met, it is probable that the income will be received, and the amount can be measured reliably.

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

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

ALL SURVIVORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

1.4 Fund Accounting

Funds held by the charity are:

Unrestricted funds- These funds represent grants raised for the charitable objects and are expendable at the discretion of the Trustees.

Restricted funds – These funds are awarded for a specific purpose by the funder or funds are raised for a particular purpose/programme within the wider objectives of the charity.

1.5 Expenditure and Irrecoverable VAT

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to incur the costs. Total charitable expenditure is classified under the charitable activity costs headings.

Costs of raising funds are those costs relating to fundraising for new donors and new projects. Staff costs represent the total emoluments. Other direct costs include contractual costs expended on principal activities of the charity.

The three principal activities of the charity are Research, Advocacy and Evidence generation, Training and Capacity Building, and Organisation Development.

Support costs include central management costs, IT support, governance, operation, office costs and Finance costs. Support costs have been allocated to activities on the basis of direct spend.

Transactions denominated in foreign currencies are translated into sterling at the exchange rate ruling on the date of the transaction.

Governance costs are those associated in connection with the administration of the Charity's constitutional and statutory duties.

Irrecoverable VAT is treated as costs expended in the activity that incurred the original VAT.

1.6 Tangible fixed assets and depreciation

Individual fixed assets costing £1,000 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Short Leasehold	- Over the life of the lease
Fixtures/Fittings/Equipment	- Over 5 years
Computer Software	- Over 5 years
Computer Equipment	- Over 3 years

1.7 Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value

ALL SURVIVORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1.7 Financial Instruments (continued)
and subsequently measured at their settlement value.

1.8 Debtors

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

1.9 Creditors and provision

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

1.10 Pensions

The Charity operates a defined contribution pension scheme for its employees. The assets of the Scheme are held separately in an independently administered fund. Contributions are accounted For when they are payable.

2 INCOME

The total income for the year has been derived from the principal activity. The proportion of income derived from outside the UK amounted to 88% (2020:90%).

3. INCOME FROM CHARITABLE ACTIVITIES

	Restricted	Unrestricted	2021	2020
	£	£	£	8months £
Foreign & Commonwealth and Development Office	37,394		37,394	18,966
Federal Foreign Office Germany	32,080		32,080	42,025
Neo Philanthropy	7,259		7,259	15,487
UN-CAAC Office	2,517		2,517	-
Swiss Agency for Development and Cooperation		161,457	161,457	119,009
Oak Foundation	78,768		78,768	
Total Income from Charitable Activities	<u>158,018</u>	<u>161,457</u>	<u>319,475</u>	<u>195,487</u>

4. EXPENDITURE ON RAISING FUNDS

	2021	2020
	£	8months £
Fundraising costs		
- Support costs	<u>49,478</u>	<u>10,912</u>

ALL SURVIVORS PROJECT**NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2021****5. TOTAL RESOURCES EXPENDED**

Total resources expended for the year ended 31 December 2021:

	Direct Costs	Support Costs	Total 2021	Total 2020 8 months
	£	£	£	£
Generating Funds		49,478	49,478	10,912
Charitable Objectives				
Research, Advocacy & Evidence generation	49,166	11,116	60,282	104,102
Training & Capacity Building	42,512	9,612	52,124	2,654
Organisational Development	30,258	29,851	60,109	13,360
	<u>121,936</u>	<u>100,057</u>	<u>221,993</u>	<u>131,028</u>

Included in the Organisational development costs are governance costs of £23,009 representing audit costs of £8,016 and legal costs of £14,993.

6. NET EXPENDITURE FOR THE PERIOD

	2021	2020 8 months
	£	£
This is stated after charging:		
Depreciation	324	-
Auditors remuneration:		
External audit	8,016	3,000
	<u> </u>	<u> </u>

7. STAFF COSTS AND NUMBERS

	2021	2020 8 months
	£	£
Staff costs		
Salaries & wages	134,692	42,487
Social security costs	11,338	4,954
Pension costs	6,149	1,860
	<u>152,179</u>	<u>49,301</u>

ALL SURVIVORS PROJECT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

7. STAFF COSTS AND NUMBERS (continued)

The number of employees earning £60,000 or more during the year were as follows:

The number of employees earning £60,000 or more during the year was as follows:

	2021	2020 8months
£80,000- 89,999	1	-

The average number of employees during the year was made up as follows:

	2021 Number	2020 Number
Research, Advocacy & Evidence generation	0.75	0.50
Training & capacity building	0.25	0.17
Organisation development	1.20	1.23
	<u>2.20</u>	<u>1.90</u>

8. CORPORATION TAX

All Survivors Project is a registered charity and its charitable activities are exempt from corporation tax.

9. RELATED PARTY TRANSACTION

All Survivors Project Foundation Liechtenstein and All Survivors Project UK share a common purpose and mission which is to support All Survivors Project's (ASP) global efforts to eradicate conflict Related sexual violence (CRSV) and strengthen national and international responses through research and action on CRSV against men and boys, including those with diverse sexual orientation, gender identity, gender expression and/or sex characteristics (SOGIESC), as well as other people with diverse SOGIESC. The common website for both organisations is www.allsurvivorsproject.org.

All Survivors Project Foundation was registered as a charitable foundation in the principality of Liechtenstein in December 2017. Although not a related part under FRS102, it is included here due to the common mission, name, and objectives.

During the period, All Survivors Project Foundation transferred £287,000 to All Survivors Project UK to meet its charitable expenditure. At 31 December 2021, All Survivors Project UK owed All Survivors Project Foundation £25,794 which is included in creditors.

ALL SURVIVORS PROJECT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. TANGIBLE FIXED ASSETS

	Fixtures Fittings and Equipment £	Total £
Cost		
At 1 January 2021	-	-
Additions	2,916	2,916
At 31 December 2021	<u>2,916</u>	<u>2,916</u>
Depreciation		
At 1 January 2021	-	-
Charge for year	324	324
At 31 December 2021	<u>324</u>	<u>-</u>
Net book value		
At 31 December 2021	<u>2,592</u>	<u>2,592</u>
At 31 December 2020	<u>-</u>	<u>-</u>

11. DEBTORS

	2021 £	2020 £
Other Debtors	342	-
Prepayments and accrued income	24,516	245
	<u>24,858</u>	<u>245</u>

**12. CREDITORS: amounts falling due
within one year**

	2021 £	2020 £
Amounts owed to ASPF	25,794	12,094
Other taxation and social security	5,357	3,269
Other creditors	1,040	-
Accruals	<u>8,338</u>	<u>6,069</u>
	<u>40,529</u>	<u>21,432</u>

ALL SURVIVORS PROJECT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Fund balances at 31 December 2021:			
Tangible fixed assets	-	2,592	2,592
Net Current assets	<u>21,212</u>	<u>138,137</u>	<u>159,349</u>
	<u>21,212</u>	<u>140,729</u>	<u>161,941</u>

COMPARATIVE ANALYSIS FOR 2020

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £
Fund balances at 31 December 2020:			
Tangible fixed assets	-	-	-
Net Current assets	<u>2,127</u>	<u>62,332</u>	<u>64,459</u>
	<u>2,127</u>	<u>62,332</u>	<u>64,459</u>

14. MOVEMENT IN FUNDS

	At 1 January 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	At 31 December 2021 £
Restricted funds:				
Foreign Commonwealth and development office	-	37,394	37,394	-
Federal Foreign Office Germany	-	32,080	32,080	-
Neo Philanthropy Foundation	2,127	7,259	1,637	7,749
Oak Foundation		78,768	78,768	-
UN-CAAC Office		2,517	2,517	-
	<u>2,127</u>	<u>158,018</u>	<u>152,396</u>	<u>7,749</u>
Unrestricted funds:				
General funds	62,332	161,457	69,597	154,192
	<u>62,332</u>	<u>161,457</u>	<u>69,597</u>	<u>154,192</u>
Total funds	<u>64,459</u>	<u>319,475</u>	<u>221,993</u>	<u>161,941</u>

ALL SURVIVORS PROJECT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

14. MOVEMENT IN FUNDS (continued)

Purposes of restricted funds:

Foreign & Commonwealth and Development Office UK	FCDO support was used to finalise submission to the Special Jurisdiction for Peace (JEP) in Colombia and to ensure the safe and meaningful participation of male survivors of conflict related sexual violence in transitional justice processes.
Federal Foreign Office Germany	To undertake action research and training for improved access and services for male survivors of conflict related sexual violence in Afghanistan with the goal of improving health care, justice and livelihood.
Neo Philanthropy Foundation	To support the All Survivors Project to build it's internal capacity through the development of its 5-year strategic plan, development of gender power analysis and communication strategy.
Oak Foundation	To strengthen organisational structures, build strong governance and fiduciary compliance to ensure accountable and efficient operations. Also, to ensure team wellbeing is incorporated within organisational culture and management systems and strong child safeguarding policies are in place.
UN-CAAC Office	To undertake research on the gendered aspects of reintegration programming and on the vulnerabilities of boys to CRSV in detention settings. (Global).

15. COMPANY LIMITED BY GUARANTEE

All Survivors Project is a registered charity and a company limited by guarantee. It has no share capital. The maximum liability of each member in the event of winding up are limited to £10.

ALL SURVIVORS PROJECT

England & Wales - Charity number 1188832

Accounts

ALL SURVIVORS PROJECT
(A company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020

Company Number: 11947431

Charity Number:1188832

**All Survivors Project
REPORT AND ACCOUNTS
FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020**

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All Survivors Project

REFERENCE AND ADMINISTRATIVE INFORMATION

FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 20

Directors and Trustees's Megan Hirst
Benyam Mezmur
Professor Kaveh Shakib
Joachim Theis
Keith Burnet (Chair) Appointed on 29 June 2021

Chief Executive Charu Lata Hogg

Registered Office Suite 5, Third Floor
Sovereign House
1 Albert Place
London N3 1QB

Auditors MGA Accountants LLP
Third Floor, Sovereign House
1 Albert House
London N3 1QB

All Survivors Project

TRUSTEES' REPORT

FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020

INTRODUCTION

The trustees present their report together with the financial statement for the first eight-month period of operations.

The reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

Who We Are

All Survivors Project (ASP) is an independent, impartial, and international organisation that conducts research and advocacy and facilitates inter-disciplinary dialogue and learning to improve global responses for every victim/survivor of sexual violence including men and boys in situations of armed conflict and forced displacement.

Through our work with governmental and non-governmental stakeholders and with male survivors of sexual violence, we seek to ensure that conflict-related sexual violence is prevented and that the rights of all victims/survivors, including men and boys, are fulfilled, and the dignity of all survivors is respected and protected.

ASP's VISION is of a world where everyone is protected against conflict related sexual violence (CRSV) and all survivors have access to appropriate timely care, support, and justice.

ASP's MISSION is to support global efforts to eradicate CRSV and strengthen national and international responses to it through research and action on CRSV against men and boys, including those with diverse sexual orientation, gender identity, gender expression and/or sex characteristics (SOGIESC), as well as other people with diverse SOGIESC.

Our Values

- **Committed to upholding human rights:** ASP's work is guided by international human rights and humanitarian norms and standards; the best interests, dignity, and safety of all survivors of CRSV; and principles of non-discrimination.
- **Survivor-centred:** ASP prioritises the interests and perspectives of survivors, working directly with them wherever possible to inform our research and action and to ensure that their needs and wishes guide efforts to end and respond to CRSV.
- **Ethical and accountable:** ASP upholds ethical approaches in its research, advocacy and other activities and is committed to being accountable, including to the survivors and partners with whom it works, and to women's rights organisations working to respond to CRSV against women and girls.
- **Independent and impartial:** To protect our independence, ASP ensures that all of our funding is consistent with our mission and values. We preserve our impartiality and do not take sides in armed conflict.

All Survivors Project

TRUSTEES' REPORT (continued)

FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020

How We Work

ASP conducts research and action in selected conflict-affected countries and on thematic issues to build knowledge about the extent, nature, causes and consequences of conflict related sexual violence (CRSV) against men, boys, and people with diverse SOGIESC, and on the availability and adequacy of responses to it. We conduct international advocacy to build acknowledgement of and action by the UN Security Council (SC), UN Human Rights Council and associated mechanisms and procedures, and departments and agencies, as well as regional inter-governmental organizations and other key international stakeholders. We also conduct national-level advocacy and engage with national authorities, national human rights institutions (NHRIs), field-based UN operations/agencies including UN peacekeeping operations and UN Country Teams, as well as with humanitarian, civil society, and other in-country actors to encourage and support stronger, gender competent responses to CRSV. We deliver awareness raising, training and other forms of capacity building on CRSV against men, boys, and people with diverse SOGIESC to actors involved in documenting and responding to CRSV.

Our Achievements

Sexual violence, whilst disproportionately affecting women and girls, also impacts men, boys, and non-binary individuals. Through consistent research, data collection and advocacy, ASP has succeeded in shining the spotlight on this hidden violation and resultantly, the United Nation's Annual Report on CRSV in 2021 found cases of CRSV against men and boys in almost every country it examined. UN Security Council Resolution 2467 explicitly recognised CRSV against men and boys in detention settings, an issue which ASP has been documenting and advocating on. ASP's work with UN Human Rights Treaty bodies has led to greater recognition of the vulnerabilities and risks faced by men and boys to CRSV in conflict and displacement settings. ASP's interventions in focus countries have improved awareness and technical skills of service providers and human rights institutions equipping them to improve responses to male survivors.

Our Impact

ASP seeks to complement and reinforce existing work on CRSV against women and girls, recognizing the disproportionate impact of CRSV on them and the way in which gendered inequalities, institutions and identities drive this form of violence. Our work with men, boys and people with diverse sexual orientation, gender identity, expression, and sex characteristics (SOGIESC) are aimed at enlarging the scope of research, policy, prevention, and response to include those survivors who are not always easily identified or supported within existing responses to CRSV. ASP's research and advocacy contributes to ensuring that sexual violence is prevented against all people and that all people, irrespective of their sex and gender are able to realise their rights and receive responses without discrimination.

Our Global Strategy and Plans for the future

ASP's strategic plan sets out the objectives for the period June 2018 to December 2020 and sets the ground for longer term plans.

During the period covered by this plan, ASP has sought to achieve change in three core areas:

- To increase awareness and acknowledgement of the problem of conflict-related sexual violence against men and boys.
- Strengthened efforts to prevent it.
- Improved availability and access by male survivors to appropriate care, support, and justice.

All Survivors Project

TRUSTEES' REPORT (continued)

FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020

The trustee board is committed to high standards of corporate governance and complies with the principles and practices set out in the Charity Governance Code.

Recruitment and appointment of new trustees

New trustees are recruited through an open, competitive process and appointed by the existing trustees. All elected trustees may serve up to two consecutive terms of three years but will then step down from office. In exceptional circumstances an elected Trustee may be invited back for a third term, but a year must pass before he or she can be re-appointed. ASP has begun the process of recruiting new trustees who can offer talents, skills, background, and knowledge to make informed decision.

Induction and training of trustees

New trustees are provided with information on their role and responsibilities as a trustee, together with a copy of the Articles of Association and the latest audited Report and Financial Statements. Inductions are tailored to meet the individual needs and interests. New trustees meet with the directors to gain insight into the operation of the charity and will be co-opted to attend board meetings before formerly joining the board.

Equality & Diversity

All Survivors Project is committed to promoting equality & diversity, prevention of prejudice and discrimination, equal access and advancing good relation between all sections of the community. The charity's values, ethos and culture underpin the delivery of all its work.

Risk management and Internal Controls

The Chief Executive together with the Trustee Board, analyses, and agrees management and mitigation of the major risks to the charity.

The trustees review the major risks the organisation faces at each of their quarterly meetings and ensure the systems, policies and procedures established to mitigate those risks are adequate. Regular reviews are also performed by each risk owner to assess the likelihood, impact and relevance of risks, and strategies for managing them. Executive and the team continually monitor the developments in environmentally unstable countries they work in, that may have an impact on achieving strategic and operational objectives. Risk analysis evaluates the likelihood and severity of the impact to the organisation.

Other significant risk from Global safety and security, Data Protection, IT security and Financial Fraud are documented in the corporate risk register which is reviewed at regular intervals by the Executive and the team.

The charity has various policies regarding ethical standards and the conduct of business such as Safeguarding, Whistleblowing and Privacy policy.

Related Charities

All Survivors Project UK and All Survivors Project Foundation Liechtenstein, both two independent charitable organisations share a common purpose and mission and work closely as equal partners in furtherance of their charitable purposes.

All Survivors Project

TRUSTEES' REPORT (continued)

FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020

Financial Review

This is the first period (May 2020- December 2020) of All Survivors Project's operation in the UK. As such there are no comparative figures in this period.

Total funds held by the organisation at the end of the year amounted to £64,459, made up of £2,127 restricted and £62,333 unrestricted funds.

Reserves Policy

All Survivors Project holds reserves to be applied to future activities under restricted reserves and unrestricted reserves.

- Restricted reserves to be spent on specific purposes determined by the funder
- Unrestricted reserves are held as protection against the immediate impact of funding changes and to provide a reserve for unforeseen expenditure.

Trustee board has reviewed our reserve policy and have agreed that a minimum level of free reserves equal to three months of budgeted operating expenditure should be held. In 2021, three months operating costs were budgeted at £71,150.

At 31 December 2020, our free reserves were £62,333, slightly below the set target. Trustees will continue to monitor and review the reserves policy annually.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees who are also the directors of All Survivors Project for the purposes of company law are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under the company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the affairs of the charitable company and of the net movement in funds, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

All Survivors Project

TRUSTEES' REPORT (continued)

FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020

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

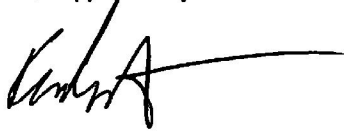
In so far, we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

SMALL COMPANY EXEMPTIONS

The above report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Trustees on *20 September* 2021 and signed on its behalf by:



Keith Burnet

Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ALL SURVIVORS PROJECT

Opinion

We have audited the financial statements of All Survivors Project (the 'Charity') for the period ended 31 December 2020 which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirement of the Companies Act 2006.

Basis Of Opinion

We conducted our audit in accordance with international Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of trustees for the financial statements

As explained fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ALL SURVIVORS PROJECT

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils' website at: www.fcr.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAA (UK) requires us to report to you where:

- the trustees' use of going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised.

Other information

The trustees are responsible for other information. The other information comprises the information included in the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Report (which includes the directors' report prepared for the purposes of company law) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the directors report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ALL SURVIVORS PROJECT

- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mital Gandhi (Senior Statutory Auditor)

For and on behalf of MGA Accountants LLP, Statutory Auditors

Third Floor,
Sovereign House
1 Albert Place
London N3 1QB

23 September 2021

ALL SURVIVORS PROJECT**STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure account)****FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020**

	Note	Restricted £	Unrestricted £	1/05/2020 to 31/12/2020 Total £	15/04/2019 to 30/04/2020 Total £
INCOME					
Income from charitable activities:	3				
Research, Advocacy and Evidence generation		58,337	119,009	177,346	-
Training and Capacity Building		2,654		2,654	-
Organisational Development		15,487		15,487	-
Total incoming resources		76,478	119,009	195,487	-
EXPENDITURE					
Cost of raising funds	4	-	10,912	10,912	-
Charitable activity costs :					
Research, Advocacy and Evidence generation		58,337	45,765	104,102	-
Training & Capacity Building		2,654		2,654	-
Organisational Development		13,360		13,360	-
Total Expenditure	5	74,351	56,677	131,028	-
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS		2,127	62,333	64,459	-
RECONCILIATION OF FUNDS					
Funds brought forward at 1 May 2019				-	-
Funds carried forward at 31 December 2020		2,127	62,333	64,459	-

The charity's comparative period was dormant.

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

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	£	1/05/2020 to 31/12/2020 £	15/04/2019 to 30/04/2020 £
CURRENT ASSETS				
Debtors	11	245		-
Cash at bank and in hand	12	85,646		-
		85,891		
CURRENT LIABILITIES				
Creditors: amounts falling due within one year	13	(21,432)		
NET CURRENT ASSETS			<u>64,459</u>	<u>-</u>
NET ASSETS	14		<u>64,459</u>	<u>-</u>
FUNDS				
Restricted income funds	15		2,127	-
Unrestricted income funds	15		<u>62,332</u>	<u>-</u>
Total charity funds			<u>64,459</u>	<u>-</u>

The directors acknowledge their responsibilities for complying with the requirements of the companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

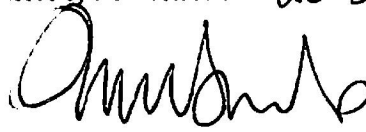
The financial statements were approved and authorised for issue by the Trustees on

20 September 2021

and signed on their behalf by:



Keith Burnet
Trustee



Professor Kaveh Shakib
Trustee

STATEMENT OF CASH FLOWS

FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020

	Note	1/05/2020 to 31/12/2020 £	15/04/2019to 30/04/2020 £
Cash flows from operating activities:			
Cash provided by operating activities	A	85,646	-
Increase in cash equivalents in the period		<u>85,646</u>	<u>-</u>
Cash and cash equivalents at the beginning of the year		-	-
Total cash and cash equivalents at the end of the year	B	<u><u>85,646</u></u>	<u><u>-</u></u>

A. Reconciliation of net movement in funds to net cash inflow from operating activities

	1/05/2020 to 31/12/2020 £	15/04/2019to 30/04/2020 £
Net movements in funds	64,459	-
Increase in debtors	(245)	-
Increase in creditors	21,432	-
Net cash used in operating activities	<u><u>85,646</u></u>	<u><u>-</u></u>

B. Analysis of changes in cash and cash equivalents

	At 1 May 2020 £	Cashflow changes £	Other changes £	At 31December 2020 £	At 30 April 2020 £
Cash and cash equivalents	-	85,646	-	85,646	-
		<u>85,646</u>		<u>85,646</u>	<u>-</u>

ALL SURVIVORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)- (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

All Survivors Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Trustees do not consider that there are any source of estimation uncertainty at the date that may cause a significant risk of adjustment to the carrying amounts of the assets and liabilities within the next reporting period.

c) Critical accounting judgements and key sources of estimation uncertainty

In the application of charities accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and the other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only one period, or in the period of revision and future periods if the revision affects both current and future periods. The Trustees do not consider there are any material uncertainties which cast doubt on the going concern.

d) Income

Income is included in the Statement of Financial Activities once the charitable organisation has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

Income from Government and other grants is recognised when the charity has entitled to the funds, any performance condition attached to the grant have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

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

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

ALL SURVIVORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020

1 ACCOUNTING POLICIES (continued)

e) Fund accounting

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

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required, and the amount can be measured reliably. All expenditure is included on an accruals basis inclusive of VAT that cannot be recovered. Expenditure is classified under the following activities:

Cost of raising funds relate to cost incurred by the charitable organisation for inducing third parties to make a contribution to it as well as the cost of any activity with a fund raising purpose.

Expenditure on charitable activities include the costs of supporting All Survivors Project to advance the purposes of the charity and their support costs.

g) Foreign Exchange

Transactions denominated in foreign currencies are translated into sterling at the exchange rate ruling on the date of transaction.

h) Direct Costs

Resources expended directly in support of the objects of the charity.

i) Support Costs

Support costs relate to costs of overall direction and administration of each activity comprising the salary and administration costs of Central management function. This includes governance costs.

j) Governance Costs

Costs associated with the constitutional and statutory requirements of the charity.

k) Tangible fixed assets and depreciation

Individual fixed assets costing £1,000 or more are capitalised at cost.

Short Leasehold	- Over the life of the lease
Fixtures/Fittings/Equipment	- over 5 years
Computer Software	- Over 5 years
Computer Equipment	- Over 3 years

ALL SURVIVORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020

l) Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Debtors

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

n) Creditors and provisions

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

o) Pensions

The Charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately in an independently administered fund. Contributions are accounted for when they are payable.

2 INCOME

The total income for the period 1 May 2020 to 31 December 2020 have been derived from the principal activity. The proportion of income derived from outside the UK amounted to 90% (2019: n/a)

3. INCOME FROM CHARITABLE ACTIVITIES

	Restricted	Unrestricted	01/05/2020 to 31/12/2020	15/04/2019 to 30/04/2020
	£	£	£	£
Foreign Commonwealth and Development office UK	18,966		18,966	-
Federal Foreign Office Germany	42,025		42,025	-
Neo Philanthropy	15,487		15,487	-
Swiss Agency for Development Corporation		119,009	119,009	-
Total Income from Charitable Activities	76,478	119,009	195,487	-

4. EXPENDITURE ON RAISING FUNDS

	01/05/2020 to 31/12/2020	15/04/2019 to 30/04/2020
	£	£
Support Costs	10,912	-

ALL SURVIVORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020

5 TOTAL RESOURCES EXPENDED

	Charitable activity costs		Total costs of charitable activity	Generating funds	Total costs
	Direct costs	Support costs			
	£	£	£	£	£
Staff costs	11,997	21,824	33,821	10,912	44,733
Contractual Services	74,937	-	74,937	-	74,937
Other Professional Fees	-	992	992	-	992
Governance Costs (note 6)	-	6,728	6,728	-	6,728
Total	86,934	29,544	116,478	10,912	127,390

Support costs are costs of central management, HR and finance provided by the Central Management Team. These costs are apportioned to activities on a per capita basis.

ALL SURVIVORS PROJECT

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FOR THE PERIOD 1 MAY 2020 TO 31 DECEMBER 2020

6. GOVERNANCE COSTS

Governance costs are analysed as :

	01/05/2020 to 31/12/2020	15/04/2019 to 30/04/2020
	£	£
Legal and Professional	3,728	-
Audit Fees	3,000	-
	<u>6,728</u>	<u>-</u>

7. NET INCOME/EXPENDITURE FOR THE PERIOD

This is stated after charging:

	01/05/2020 to 31/12/2020	15/04/2019 to 30/04/2020
	£	£
Depreciation	-	-
Auditors' remuneration:		
▪ Audit Fees	3,000	-

There were no expenses reimbursed to Trustees during the period .

8. STAFF COSTS AND NUMBERS

Staff costs for the period were as follows:

	01/05/2020 to 31/12/2020	15/04/2019 to 30/04/2020
	£	£
Salaries and wages	42,487	-
Social security costs	4,954	-
Pension costs	1,860	-
	<u>49,301</u>	<u>-</u>

No employee earned £60,000 or more during the period .

The average monthly number of full time equivalent employees during the year was made up as follows:

	01/05/2020 to 31/12/2020	15/04/2019 to 30/04/2020
	Number	
Generating funds	0.3	-
Charitable activity	1.5	-
Governance	0.1	-
	<u>1.9</u>	<u>-</u>

9. CORPORATION TAX

All Survivors Project is a registered charity and it's charitable activities are exempt from corporation tax.

ALL SURVIVORS PROJECT

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10. RELATED PARTY TRANSACTION

All Survivors Project Foundation Liechtenstein and All Survivors Project UK share a common purpose and mission which is to support All Survivors Project's (ASP) global efforts to eradicate conflict-related sexual violence (CRSV) and strengthen national and international responses through research and action on CRSV against men and boys, including those with diverse sexual orientation, gender identity, gender expression and/or sex characteristics (SOGIESC), as well as other people with diverse SOGIESC. The common website for both organisations is www.allsurvivorsproject.org.

All Survivors Project UK (ASP UK) and All Survivors Project Foundation (ASPF) are two independent, international organisations working as equal partners in furtherance of their common charitable purposes. Neither party has the power to control the other. However, these two charities will work together as equal partners as a way to advance its charitable aims and objectives. ASP UK has one trustee who is also a member of ASPF Trustee Board.

All Survivors Project Foundation was registered as a charitable foundation in the principality of Liechtenstein in December 2017. Although not a related party under FRS102, it is included here due to the common mission, name and objectives.

During the period, ASPF transferred £180,000 to ASP UK to meet charitable expenditure that was incurred by ASP UK. At 31 December 2020, ASP UK owed ASPF an amount of £12,094 which is included in creditors.

11. DEBTORS	01/05/2020 to 31/12/2020	15/04/2019 to 30/04/2020
	£	£
Prepaid expenses	<u>245</u>	<u>-</u>
	<u>245</u>	<u>-</u>

12. CASH AT BANK AND IN HAND

Cash at bank and in hand held at 31 December 2020 was £85,646.

13. CREDITORS:

Amounts falling due within one year	01/05/2020 to 31/12/2020	15/04/2019 to 30/04/2020
	£	£
Amount owed to ASPF	12,094	-
Accruals	6,069	-
Taxation & social security	<u>3,269</u>	<u>-</u>
	<u>21,432</u>	<u>-</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Designated funds £	General funds £	Total funds December 20 £	Total funds 30 April £
Current assets	2,127		83,763	85,891	-
Current liabilities			<u>(21,432)</u>	<u>(21,432)</u>	<u>-</u>
Net assets at 31 December 2020	<u>2,127</u>	<u>-</u>	<u>62,331</u>	<u>64,459</u>	<u>-</u>

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15. MOVEMENT IN FUNDS

	At 1 May 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2020 £
Restricted funds:					
Foreign Commonwealth and Development Office UK		18,966	(18,966)	-	-
Federal Foreign Office Germany		42,025	(42,025)	-	-
Neo Philanthropy Foundation		15,487	(13,360)	-	2,127
Total restricted funds	-	76,478	(74,351)	-	2,127
Unrestricted funds:					
General funds		119,009	(56,677)	-	62,332
Total unrestricted funds	-	119,009	(56,677)	-	62,332
Total funds	-	195,487	(131,028)	-	64,459

Purposes of restricted funds

Foreign Commonwealth and Development Office UK	FCDO support was used to finalise submission to the Special Jurisdiction for Peace (JEP) in Colombia and to ensure the safe and meaningful participation of male survivors of conflict related sexual violence in transitional justice processes.
Federal Foreign Office Germany	To undertake action research and training for improved access and services for male survivors of conflict related sexual violence in Afghanistan with the goal of improving health care, justice and livelihood.
Neo Philanthropy Foundation	To support the All Survivors Project to build it's internal capacity through the development of it's 5 year strategic plan, development of gender power analysis and communication strategy.

16 COMPANY LIMITED BY GURANTEE

All Survivors Project is a registered charity and a company limited by guarantee. It has no share capital. The maximum liability of each member in the event of winding up are limited to £10.