Company Registration No. 08703983

Charity Registration No. 1156242

eyeWitness

(a private company limited by guarantee)

Annual report and unaudited financial statements

For the year ended

31 December 2025

eyeWitness

Annual report and financial statements

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eyeWitness

Trustees and advisers

Trustees

R. Goldstone
P. Zeidman
M. Ellis
D. Rivkin
T. Hughes
F. Bensouda
L. Sadat – Appointed 25 July 2025

Secretary

T. Hughes

Registered Office

Chancery House
53-64 Chancery Lane
London
WC2A 1QS

Independent Examiner

Kerry Gallagher
RSM UK Tax and Accounting Limited
Davidson House
Forbury Square
Reading
RG1 3EU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent ME19 4JQ

Trustees' report (incorporating Directors' report) for the year ended 31 December 2025

The Trustees, who are also Directors of the charitable company, present their annual report along with the financial statements of eyeWitness (the "Charity") for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice: Accounting and Reporting by Charities.

Structure, governance & management

The Company with registration number 08703983 and registered address of Chancery House, 53-64 Chancery Lane, London, WC2A 1QS is a private company limited by guarantee and was incorporated on 24th September 2013 in England.

The Company commenced activities in mid-2015.

eyeWitness is governed by Articles of Association. Sufficient reserves will be maintained to meet the ongoing requirements of the charity.

An insurance policy is maintained by the International Bar Association to indemnify the Trustees.

Method of appointment of Trustees

The Trustees are nominated by the Project Director, based on their expertise in the field, and approved by consensus of the existing Board of Trustees. The Trustees receive no remuneration.

Objectives & activities

The objectives of eyeWitness are for the public benefit to promote:

(1) Human rights in relation to torture and inhuman or degrading treatment or punishment (as defined in Article 3 of the European Convention on Human Rights) and
(2) Rights which are protected by criminal sanction under the Rome Statute of the International Criminal Court and subsequent revisions thereto by all or any of the following means:

    (a) Monitoring and reporting of abuses of such rights to lawful prosecuting authorities;
    (b) Contributing to the sound administration of the law as it relates to such rights;
    (c) Raising awareness of, advancing education in and promoting public support for such rights.

During the year ended 31 December 2025, eyeWitness continued to disseminate a mobile camera app, designed to document and report information on human rights abuses. The app was launched publicly in 2015. Specifically, during this period, eyeWitness identified human rights organisations interested in using the app to document violations in locations suffering atrocity crimes or serious human rights violations, including crimes covered by the Rome Statute, such as war crimes and crimes against humanity. eyeWitness provided training on how to use the app and follow-up support to these organisations. eyeWitness also increased its roster of pro bono attorneys, who give their time freely to support the work of the charity, to assist in reviewing the increasing amount of information submitted to eyeWitness using the app. Finally, eyeWitness also provided information collected with the app to investigators at national and international levels. The trustees consider that the charity enjoyed a successful year against the objectives set for the charity when it was formed in 2013.

The Trustees confirm they have regard to the Charity Commissions' guidance on public benefit.

Achievements & performance

eyeWitness received approximately 15,273 submissions to the eyeWitness server from app users in 2025. eyeWitness also submitted 59 dossiers to investigative bodies.

Trustees' report (incorporating Directors' report) for the year ended 31 December 2025 (continued)

Financial review

During 2025, the Company received cash donations from the International Bar Association of £350,000 (v £260,000 in 2024), £12,000 (v £12,000 in 2024) from Linklaters, £10,000 (v £5,000 in 2024) from Stephenson Harwood, £nil (v £1,700 in 2024) from Lexis Nexis, £nil (v £2,748 in 2024) from Giulio Regeni Memorial Trust, £3,000 from Dentons UK (v £nil in 2024), £3,000 from Reed Smith LLP (v £nil in 2024), £57 from IBA members (v £4,143,in 2024) and a donation in kind from the International Bar Association to cover 2025 administration and management costs of £378,026 (v £335,070 in 2024).

Expenditure in the year was £566,537 (v £531,485 in 2024) of which £378,026 (v £335,070 in 2024) was in the form of donated services from the International Bar Association and £188,451 (v £196,416 in 2024) was recharged by the International Bar Association for services incurred on behalf of the charity.

At the year-end eyeWitness had unrestricted reserves of £1,226,271 (v £1,034,551 in 2024).

Key performance indicators are not considered necessary for an understanding of the development, performance, or position of the business of the company. There are no risks or uncertainties facing the company including those within the context of the use of financial instruments.

Reserves Policy

It is the Trustees' objective to maintain a prudent level of reserves within the Company, equivalent to at least one year's cash donations (there was £350,000 cash donation from IBA this year) because they do not have control over the income enjoyed by the Company.

Plans for the future.

eyeWitness will continue to promote use of the app among individuals and organisations that document and report on torture and other crimes identified by the Rome Statute of the International Criminal Court. The promotion activities include online and in-country training workshops and the establishment of ongoing partnerships. eyeWitness will also continue to analyse all information received from app users and seek out the appropriate authority to take further action on the information.

Going Concern

eyeWitness has high cash reserves and net assets. The Trustees consider the resources of the charity adequate to continue in operation for the foreseeable future and for at least 12 months from the date of this report.

Statement of financial activities

The statement of financial activities for the year ended 31 December 2025 reflects the receipt of donations from the International Bar Association, Linklaters, Stephenson Harwood, Dentons UK and Reed Smith LLP and IBA members, a donation in kind and administrative costs throughout 2025.

Trustees

Staff employed by the International Bar Association are responsible for the day-to-day running of the Charity. Carrie Bowker, Project Director has overall responsibility to the Trustees for the operation of the Charity.

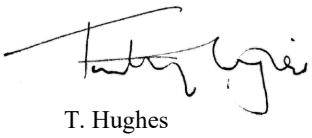
The Trustees who are Directors of the Company who served during the year and up to the date of this report were:

R.Goldstone
P.Zeidman
M.Ellis
D.Rivkin
T. Hughes
F. Bensouda
L. Sadat – Appointed 25 July 2025

Trustees' report (incorporating Directors' report) for the year ended 31 December 2025 (continued)

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemptions. Accordingly, the Trustees have elected to take advantage of the exemption from preparing a strategic report.

Approved by the Board on 21 July 2026 and signed on its behalf by:



T. Hughes

Trustee

International Bar Association
Chancery House
53-64 Chancery Lane
London
WC2A 1QS

Trustees responsibilities statement

The Trustees (who are also directors of eyeWitness for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed; and
- 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 disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

eyeWitness

Independent examiner's report to the trustees of eyeWitness

I report to the Trustees on my examination of the financial statements of eyeWitness ('the company') for the year ended 31 December 2025, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).

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

Kerry Gallagher

Kerry Gallagher

Name of applicable listed body: Institute of Chartered Accountants in England and Wales
Relevant professional qualification or membership of professional body: Chartered Certified Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED
Chartered Accountants
Davidson House
Forbury Square
Reading
RG1 3EU

Date: 23/07/26

Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME FROM:				
Donations	4	756,082	756,082	620,661
Interest Received		2,175	2,175	2,057
TOTAL INCOME		758,257	758,257	622,718
EXPENDITURE ON:				
Charitable activities	5	566,537	566,537	531,486
TOTAL EXPENDITURE		566,537	566,537	531,486
Net income for the year		191,720	191,720	91,232
Transfers between reserves		-	-	-
Net movement in funds		191,720	191,720	91,232
Accumulated funds brought forward		1,034,551	1,034,551	943,319
Accumulated funds carried forward	7	1,226,271	1,226,271	1,034,551

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derive from continuing activities. All prior year funds were unrestricted.

Balance sheet
As at 31 December 2025

Company Registration No: 08703983

	Notes	2025 £	2024 £
CURRENT ASSETS			
Cash at bank and in hand		1,294,123	1,079,804
		1,294,123	1,079,804
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	6	(67,852)	(45,253)
Net current assets		1,226,271	1,034,551
Total assets less current liabilities		1,226,271	1,034,551
NET ASSETS		1,226,271	1,034,551
FUNDS			
Unrestricted funds	7	1,226,271	1,034,551
TOTAL FUNDS		1,226,271	1,034,551

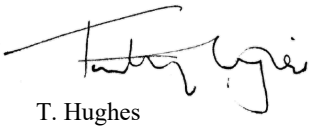
For the year ended 31 December 2025 the Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The members have not required the Charitable Company to obtain an audit of its financial statements for the period in question in accordance with section 476.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements (Company Registration Number 08703983, Charity Registration Number 1156242) were approved and authorised for issue by the Board of Trustees on 21 July 2026.

Signed on behalf of the Board of Trustees.



T. Hughes

Trustee

Statement of cash flows
For the year ended 31 December 2025

	2025 £	2024 £
Increase from operating activities	**191,720**	**91,232**
Increase/(decrease) in creditors	22,599	(29,892)
Net cash provided by operating activities	**214,319**	**61,340**
Net cash inflow and increase in cash	**214,319**	**61,340**
Cash and cash equivalents at beginning of year	1,079,804	1,018,464
Cash and cash equivalents at end of year	**1,294,123**	**1,079,804**
Components of cash and cash equivalents		
Cash	1,294,123	1,079,804
	1,294,123	**1,079,804**

Notes to the financial statements
For the year ended 31 December 2025

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the Company's financial statements.

Company and charitable status

eyeWitness, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. There are currently seven Trustees who are also the members of the company. The Charity is a registered charity. The registered office is given on page 1.

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The functional currency of eyeWitness is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

eyeWitness constitutes a public benefit entity as defined by FRS102.

Going concern

These financial statements are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and for a minimum of 12 months after the date of this report.

Income

Donations are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

Donated services and gifts in kind provided to the Charity are recognised at their open market value in the period in which they are receivable as income, where the benefits to the Charity can be reliably measured. An equivalent amount is included as expenditure under the relevant heading in the Statement of Financial Activities.

All income is accounted for on an accrual basis.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

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

Notes to the financial statements
For the year ended 31 December 2025

Accounting policies (continued)

Taxation

As a registered charity, eyeWitness is exempt from taxation on its income and gains falling due within part 11 of the Corporation Taxation Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes. No tax charge has arisen in the period ended 31 December 2025.

Critical accounting judgements and key sources of estimation uncertainty

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

2 Information regarding trustees and employees

The Company had no employees since incorporation through to 31 December 2025

No Emoluments, other benefits or expenses were payable to the trustees of the Company during the year (v £nil in 2024).

eyeWitness does not employ any staff; the International Bar Association provides administrative and management services to eyeWitness for which it provides as a donation in kind. For 2025 the cost of these services was £378,026 (v £335,070 in 2024)

3. Movement in total funds for the year

	2025	2024
	£	£
This is stated after charging:		
Independent Examiner's remuneration, inclusive of disallowable taxes	3,360	3,480

Notes to the financial statements
For the year ended 31 December 2025

4. Donations

		2025	2024
		£	£
Other Donations	- unrestricted funds	28,056	25,591
International Bar Association	- unrestricted funds	350,000	260,000
International Bar Association	- Donation in kind	378,026	335,070
		756,082	620,661

5. Charitable activities

	2025	2024
	£	£
Administrative and Management Services	378,026	335,070
Travel costs	9,796	12,544
I/T costs	47,429	50,229
Outreach costs	57,517	90,600
Other costs	60,116	37,484
Legal & Audit & Other professional fees	12,593	4,483
Insurance	1,000	1,000
Bank charges	60	76
	566,537	531,486

Notes to the financial statements
For the year ended 31 December 2025

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
International Bar Association	64,492	41,893
Accruals	3,360	3,360
	67,852	45,253

7. Funds	2025	2024
	£	£
Unrestricted funds	1,226,271	1,034,551
	1,226,271	1,034,551

8. Analysis of net assets between funds	2025	2024
	Unrestricted Funds	Unrestricted Funds
	£	£
Net Current Assets	1,226,271	1,034,551
	1,226,271	1,034,551

Notes to the financial statements
For the year ended 31 December 2025

9. Related party transactions

The Charity is related to the International Bar Association (IBA) as there are common trustees across both charities. IBA provides services and support to the charity. During the year, IBA made a cash donation of £350,000 (v £260,000 in 2024), donated services in kind of £378,026 (v £335,070 in 2024) and recharged costs of £188,451 (v £196,416 in 2024). At the year end the charity owed IBA £64,492 (v £41,893 in 2024) for these services which is included in note 6.