Company number: 09069133
Charity Number: 1160083

Ceasefire Centre for Civilian Rights

Report and financial statements

For the year ended 31 December 2025

SAYER | VINCENT

Ceasefire Centre for Civilian Rights

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Ceasefire Centre for Civilian Rights

Reference and administrative information

For the year ended 31 December 2025

Company number	09069133
Charity number	1160083
Registered office and operational address	3 Whitehall Court London SW1A 2EL
Country of Registration	England & Wales
Country of Incorporation	United Kingdom
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Piers Feltham Lucy Freeman Parker Maggie Murphy (until March 2026) Clara Sandoval Villalba (until October 2025) Sareta Ashraph Ziyad Marar Conall Mallory (from March 2026) Natalie Samarasinghe (from March 2026)
Secretary	Mark Lattimer Executive Director
Bankers	National Westminster Bank PLC Strand Villiers House Branch 38 Strand London WC2N 5JQ
Solicitors	Bates Wells 10 Queen Street Place London EC4R 1BE
Independent Examiner	Farrah Kitabi Sayer Vincent LLP Chartered Accountants and Statutory Auditors 110 Golden Lane London EC1Y 0TG

The trustees present their report and financial statements for the year ended 31 December 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report under company law and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102. This trustees' annual report includes a directors' report as required by company law.

Objectives and activities

Purposes and aims

The organization aims to:

- Develop the practice of 'civilian-led monitoring' of human rights abuses, ensuring that timely and reliable information is made widely available, in a secure manner, from countries or territories where the security situation makes existing reporting poor or non-existent;
- Pursue legal accountability for those responsible for such abuses, and their sponsors, even in the absence of an effective state structure on the ground;
- Develop the practice of civilian rights and raise public support for the promotion of civilian rights.

Public benefit focus on ensuring that our activities achieve our charitable aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work within the last twelve months. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance in the delivery of public benefit

Global rates of conflict and concomitant civilian harm increased again in 2025, underscoring the essential nature of the charity's activities.

The activities of the charity in 2025 in furtherance of the purposes above have focused on the major programmes described below. In addition to these, Ceasefire also continued in 2025 to monitor developments regarding civilian harm and opportunities for improving accountability in a

number of other jurisdictions, including Yemen, Lebanon, Libya, Sudan, South Sudan and Democratic Republic of Congo.

Iraq: strengthening legal protection for civilians, promoting reparation for violations and addressing gender-based violence

Ceasefire's legal helpdesk in Iraq continues to offer pro bono legal support to Iraqi civilians seeking redress under national reparation schemes for the harm they endured during conflict. Since its establishment in late 2021, Ceasefire's legal helpdesk has assisted some 1,000 families with compensation claims, with 198 claims submitted during the year under review.

Our team also conducts follow up work on submitted claims as well as giving free consultations with potential claimants from across various Iraqi provinces, through drop-in visits, phone calls, and social media. Around 40 per cent relate to physical injury, claims by families for the death of family members, and cases concerning missing persons, with the rest relating to property damage (mainly to family homes). During the year, 127 claims were approved by Iraqi authorities, bringing to over 330 the number of successful claims secured by the helpdesk since it was established.

During the year Ceasefire launched two social media campaigns on our Arabic Facebook page to raise awareness among Iraqis about the available reparation schemes under national laws, driving a sharp rise in requests for assistance with filing reparation claims. The first campaign in April reached over 571,000 Iraqis, while the second in October reached 972,000 people, including nearly half a million young Iraqis. Social media metrics also show high engagement and interaction with the campaigns. This visibility contributed to raising awareness about harmed civilians' rights to seek redress.

In May 2025 Ceasefire organized a two-day training workshop in Sulaymaniyah, in collaboration with our longstanding partner Asuda, to strengthen the capacity of young activists to monitor and document human rights violations in Iraq. The training brought together 25 participants from across Iraq—including lawyers, journalists, civil society members, and human rights defenders.

An important project under out Iraq programmes focuses on monitoring violence against women (VAW) and supporting survivors. Through the project's documentation activities, more than 1,650 violations — primarily cases of gender-based violence — were documented in Iraq by three Asuda field researchers over 24 months. Asuda also provided legal and psychosocial support to more than 500 female survivors of violence in the Kurdistan Region of Iraq (KR-I). As part of the project, Ceasefire also provided technical support for legislative reform to address gender-based violence by publishing a research study in Arabic, Kurdish and English to identify legal gaps and propose new reforms to strengthen legislation on violence against women in the KR-I.

Promoting inclusive documentation and access to justice in Syria

This programme delivered significant progress during 2025, despite navigating a volatile operational context following the ousting of the Assad government/dynasty in late 2024. The reporting period witnessed significant localised instability in Syria, beginning with a spike in

sectarian violations and revenge attacks in the coastal region in March, followed by escalated tensions in As-Suwayda in July. This renewed sectarian violence and unrest highlighted deep challenges related to state unification and local governance. Several reports of serious human rights violations by the newly formed security forces emerged in the aftermath of these events, including the summary execution of hundreds of civilians.

Despite operational challenges, the project maintained a strong trajectory. Together with our partners Syrians for Truth and Justice, the programme is developing a cadre of some 50 civil society activists to train as violations documenters. The third in a series of three training workshops on monitoring and documenting violations was organised, focusing on documenting sexual and gender-based violence (SGBV), with cross-regional input from Iraq. In parallel, we were able to support six local documentation projects, focusing on both ongoing and legacy violations in Deir ez-Zor, Al-Hasakah, Aleppo (incl. Afrin), the Coastal Region (Latakia and Jableh), and As-Suwayda

Documentation efforts extended across Syria and remained robust and responsive to the evolving context. A total of 385 new violations were reported and uploaded to the Ceasefire reporting platform during the reporting period, bringing the cumulative total to 551 since the project began. This documentation directly supported the publication of two reports and a series of news articles and legal briefing. Furthermore, a number of official submissions were to the UN Working Group on Enforced or Involuntary Disappearances and UN Special Rapporteur on Torture, addressing cases from both the Assad era and the current transitional period. The project also provided direct legal support for 13 domestic cases aimed at restoring civil documentation and property rights for conflict-affected individuals.

Finally, three civil society roundtables were convened in Qamishli, Damascus, and As-Suwayda in March-June 2025 to explore opportunities and challenges for a comprehensive transitional justice model in Syria. The events brought together over 40 civil society members, lawyers, and human rights defenders. The discussions centred on accountability, truth-seeking, reparations and institutional reform, and culminated in a set of joint priorities and recommendations for national and international stakeholders. Together with further field research and interviews with Syrian officials, these inputs are planned to result in a major international report on transitional justice for Syria to be published in 2026.

Civilian harm in Israel/Palestine

During 2025 Ceasefire continued to publish commentary in legal media to assess adherence to international humanitarian law in the conflict over Gaza and to promote greater compliance.

Together with academics from University College London and Temple University in the USA Ceasefire publishes a comprehensive online interactive map and database covering all civil judgments in the Israeli courts made against the Israeli Defence Forces (IDF) and Palestinian Authority for death, injury and property damage in the Occupied Palestinian Territories. The database covers some 500 separate cases over six decades.

Reparations for Ukraine

This project aims to strengthen civil society participation in the design and delivery of inclusive reparations mechanisms for Ukraine through civil society briefing and consultation, identification of lessons learned from previous official compensation programmes and supported national and international advocacy with key stakeholders.

Based on over 500 interviews with survivors and local civil society, we jointly published in March a 100-page report with our project partner, the Eastern Ukrainian Centre for Civic Initiatives (EUCCI), looking at lessons learned from social protection for civilians detained by Russia and the path to full reparations. Published in English and Ukrainian, the report offered recommendations for the international community and Ukrainian authorities on the administration and delivery of reparations, and urgent interim measures, to civilians who have suffered harm.

The report was launched at the 58th Session of the UN Human Rights Council, with the event well attended by state delegations, with Ukraine, the EU and the UK intervening from the floor during the discussion. Some of our recommendations on provisions for redress and reparations were accepted for inclusion in the Council's resolution on the situation in Ukraine. Alongside the report's release, we launched an online campaign, *Reparations are your right*, to raise awareness in Ukraine about the legal basis for reparations, what they should include, current registers of harm and available interim support.

In May, we co-organised a civil society-government roundtable in Kyiv, bringing together victims' representatives, NGOs, Ukrainian officials, UN agencies and international diplomats. Both at the roundtable and in subsequent meetings, positive discussions were held with Ukrainian authorities, including representatives from the Commissioner for the Rights of Citizens Affected by the Armed Aggression against Ukraine, the Security Service of Ukraine, the Ombudsman's Office and the Office of the Prosecutor General. It was reported that the recommendations of report contributed to improvements in medical care procedures for former civilian detainees.

In July, we held an event in the UK Parliament, co-sponsored by other NGOs and several all-party parliamentary groups, chaired by Alex Sobel MP and Sir Iain Duncan Smith MP. The event explored how the UK can continue to support reparations for Ukraine, focusing on the seizure and repurposing of frozen Russian assets and interim support for victims, and attracted strong parliamentary and media engagement.

Additional pro-bono research was carried out on reparations provisions in past peace agreements relevant to the Russia-Ukraine conflict, in order to promote the concept of reparations as a realistic and necessary element in any internationally-mediated settlement.

Civilian rights and military accountability in the UK's use of armed force

This programme, supported by the Joseph Rowntree Charitable Trust, aims to promote the observance of civilian rights by the UK's armed forces and to strengthen military accountability in cases of violations. Activities during the year focused on promoting improvements to military

investigations into civilian harm; researching and designing a feasible UK reparations scheme; and publishing lessons for civilian harm mitigation in large-scale combat operations.

The official Iraq Fatality Investigations completed its work in 2025, with the presiding judge declining to make any general recommendations for systemic improvement. Meanwhile, the Independent Inquiry relating to Afghanistan continues to assess evidence concerning killings by UK special forces, but the government states that the Inquiry should complete its course and conclude before it assesses the need to strengthen oversight and accountability. In this gap, Ceasefire's work evaluating the UK's investigatory practice and proposing avenues for reform has taken on heightened significance. Our publication of a report on the issue garnered significant interest from parliamentarians and researchers, and we have had positive dialogue with MPs, including members of the Defence Select Committee, Foreign Affairs Committee and Intelligence and Security Committee.

In November Ceasefire published a major report on civilian harm mitigation in large-scale combat operations, responding to the evolving political and military landscape and providing data-driven lessons to UK defence, including drawing from the approach of the US and the Netherlands. We also hosted a civil society consultation for researchers commissioned by the Ministry of Defence who were undertaking a baseline study to analyse and assess UK human security policy and civilian harm mitigation and response capabilities.

Ceasefire also continued a joint project with Queen's University Belfast and University College London to explore a potential UK civilian harm redress scheme. This included producing several legal articles and podcast episodes, and organising workshops in London, Amsterdam and Belfast with relevant researchers and defence personnel, with the goal of producing a model piece of legislation by 2026.

Outreach and Ceasefire blog

Ceasefire continues to play an active role in several NGO coalitions and working groups dedicated to advancing human rights and the protection of civilians, at both national and international level, including contributing to the preparation and publication of a joint statement ahead of the UN Security Council's Open Debate on Protection of Civilians.

A blog was launched on the Ceasefire website in July to provide an inclusive platform for commentary and analysis which centres the rights, perspectives and lived realities of civilians caught in conflict zones. The blog offers space for reflection and opinion that either falls outside the scope of our current projects or requires more depth than social media communication channels allow. So far, posts have considered topics including protections for Palestinians in Syria, civilian-led documentation in Sudan and accountability in Libya.

Financial review

The charity's total income for 2025 was £433K. Expenditure in the year was £567K and included significant project funds received the previous year. In 2025 the charity received valuable and continuing support from the European Union, Fondation Pro Victimis, the Swedish Postcode Foundation, the Joseph Rowntree Charitable Trust, and Asuda Organisation for Combating Violence against Women - United Nations Trust Fund to End Violence against Women. The charity also welcomed a new donor, the German Federal Foreign Office - Institut fiir AusJandsbeziehungen, giving a good outlook for the continuing development and growth of the charity's activities. Ceasefire is very grateful for this support and for gifts from individual donors which enable us to work on some of the most complex rights challenges in the world.

Grant-making policy: Funds are supplied to civil society partner organisations under written agreements for joint activities including monitoring and documentation of human rights violations, legal assistance to victims, research and publications, and national and international advocacy. Contracts specify the activities to be undertaken by the partner, time schedules, narrative and financial reporting requirements to ensure that all funds have been used for the intended purpose, disbursement schedule and ethical and due diligence policies.

Reserves policy and going concern

Reserves policy: The charity seeks to ensure that it always holds sufficient reserves to cover planned expenditure over the following 4 months, currently forecast at £169K. At year end it held £163K in unrestricted reserves, a little under the target. As the charity's operations grow, it intends to maintain a prudent reserve to ensure stability.

The charity's liabilities are currently small and it has pursued a prudent policy of only taking on any new liability in line with assets. The trustees therefore conclude with regard to the preparation of the accounts that a going concern basis is appropriate and that there are no material uncertainties.

Monitoring and managing risks

Ceasefire maintains a risk register which is updated and discussed by the trustees on a regular basis. Some 24 separate categories of risk have been identified, with particular attention placed on the ongoing risks associated with operating in conflict-affected environments. The principal risks include: operational security, including for staff, partners and beneficiaries in the field; digital security; restrictions on civil space in countries of operation; and financial/funding shocks affecting the humanitarian and human rights sectors. Each risk is assessed for likelihood and potential impact and mitigation factors identified to prevent, pre-empt or manage the risk. This may result in the implementation of additional due diligence measures or the postponement or curtailment of specific activities, in consultation with donors and partners.

Plans for the future

Ceasefire undertook a strategic review during 2024 to review the overall direction of the organisation in preparation for the next strategic period. This included consultation with civil society partners, donors and other stakeholders, as well as an assessment of external factors, including changes in the face of armed conflict, the rise in rates of civilian harm and the need to ensure that implementation of human rights and international humanitarian law meets the challenge of protecting civilians.

Guided by best practice in the humanitarian sector and the drive to embrace innovation, Ceasefire will pursue the following three objectives in the 2025–2028 strategic period:

1: To enable civilians to document violations committed against them in armed conflict;
2: To empower civilians to claim their rights under the Geneva Conventions and human rights law;
3: To protect civilians by holding militaries accountable and to prevent violence by strengthening safeguards on the use of military force.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 3 June 2014 and registered as a charity on 22 January 2015.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

The trustees are responsible for the overall governance of the charity, in accordance with the memorandum and articles of association. The trustee board approves the strategy, budget and organisational policies; it also reviews and approves the annual accounts and appoints the independent examiner. The trustees delegate all day-to-day responsibilities for running the organisation to the Executive Director, assisted by a team of staff and specialist consultants.

Appointment and induction of trustees

Under the articles of association, new trustees are appointed by the charity. The trustees seek to ensure that together they retain sufficient expertise in the areas of the charity's operations and in charity administration and to recruit new trustees who will contribute to the charity's effectiveness and standing. A skills matrix has been developed to ensure a suitable balance of skills, experience, and diversity and to identify areas where the board could be further strengthened. On appointment, new members benefit from a thorough induction covering trustee role and responsibilities, the charity's ethical and due diligence policies, briefing on the charity's strategy and operations, and access to further training, including that offered by the Charity Commission.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Remuneration

The trustee board reviews staff remuneration on an annual basis, including taking into account any increase in the prevailing cost of living. Pay rates for the Executive Director and other staff are set bearing in mind: pay rates in comparable national and international charities in the same or related sectors as the charity; the ability of the charity to recruit staff attracted by its public benefit objectives; and the need to attract and retain staff with specific skills related to the implementation of international human rights and humanitarian law and the management of complex programmes in conflict-affected environments.

Related parties and relationships with other organisations

The charity has no subsidiary undertakings. It cooperates with a number of like-minded organisations in the UK and overseas to achieve its charitable purposes.

Funds held as custodian trustee on behalf of others

During 2025 there were no funds held as custodian trustee on behalf of others.

Statement of responsibilities of the trustees

The trustees (who are also directors of Ceasefire Centre for Civilian Rights for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2025 was 5 (2024: 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

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

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies

The directors acknowledge the following responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

Independent Examiner

Farrah Kitabi was appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 16 April 2026 and signed on their behalf by

Lucy Freeman Parker
Trustee

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

I report to the trustees on my examination of the accounts of Ceasefire Centre for Civilian Rights for the year ended 31 December 2025.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')/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 Charities Act 2011 ('the 2011 Act').

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 Accounts 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 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 for accounting and reporting by charities.

Independent examiner's report

To the members of

Ceasefire Centre for Civilian Rights

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.

Name: Farrah Kitabi FCA
Address: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG
Date: 21 April 2026

Ceasefire Centre for Civilian Rights

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2025

	Note	Restricted £	Unrestricted £	2025 Total £	Restricted £	Unrestricted £	2024 Total £
Income from:							
Donations and legacies	2	–	1,360	**1,360**	–	2,565	2,565
Charitable activities							
Civilian-led monitoring, research and training	3	424,175	–	**424,175**	635,893	5,800	641,693
Bank interest		–	7,963	**7,963**	–	8,126	8,126
Total income		424,175	9,323	**433,498**	635,893	16,491	652,384
Expenditure on:							
Raising funds		–	216	**216**	–	216	216
Charitable activities							
Civilian-led monitoring, research and training	4	522,216	44,085	**566,301**	448,828	27,533	476,361
Total expenditure		522,216	44,301	**566,517**	448,828	27,749	476,577
Net income for the year	6	(98,041)	(34,978)	**(133,019)**	187,065	(11,258)	175,807
Transfers between funds		(18,799)	18,799	**–**	(24,090)	24,090	–
Net movement in funds	14	(116,840)	(16,179)	**(133,019)**	162,975	12,832	175,807
Reconciliation of funds:							
Total funds brought forward		255,754	178,766	**434,520**	92,779	165,934	258,713
Total funds carried forward		138,914	162,587	**301,501**	255,754	178,766	434,520

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.

Company no. 09069133

Balance sheet

As at 31 December 2025

	Note	£	2025 £	£	2024 £
Current assets:					
Debtors	10	**18,100**		73,639	
Cash at bank and in hand		**308,409**		376,344	
		326,509		449,983	
Liabilities:					
Creditors: amounts falling due within one year	11	**25,008**		15,463	
Total net assets			**301,501**		434,520
The funds of the charity:	14				
General funds		**162,587**		178,766	
Restricted funds		**138,914**		255,754	
Total charity funds			**301,501**		434,520

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

(i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

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

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

Approved by the trustees on 16 April 2026 and signed on their behalf by

Lucy Freeman Parker
Trustee

Ceasefire Centre for Civilian Rights

Statement of cash flows

For the year ended 31 December 2025

	£	2025 £	£	2024 £
Cash flows from operating activities				
Net (expenditure) / income for the reporting period (as per the statement of financial activities)	**(133,019)**		175,807	
Bank interest income	**(7,963)**		(8,126)	
Decrease / (increase) in debtors	**55,539**		(22,771)	
Increase / (decrease) in creditors	**9,545**		(283,341)	
Net cash used in operating activities		**(75,898)**		(138,431)
Cash flows from investing activities:				
Bank interest income	**7,963**		8,126	
Net cash provided by investing activities		**7,963**		8,126
Change in cash and cash equivalents in the year		**(67,935)**		(130,305)
Cash and cash equivalents at the beginning of the year		**376,344**		506,649
Cash and cash equivalents at the end of the year		**308,409**		376,344

Analysis of cash and cash equivalents

	At 1 January 2025 £	Cash flows £	Other non-cash changes £	**At 31 December 2025** **£**
Cash at bank and in hand	376,344	(67,935)	-	**308,409**
Total cash and cash equivalents	376,344	(67,935)	-	**308,409**

1 Accounting policies

a) Statutory information

Ceasefire Centre for Civilian Rights is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address and the principal place of business is 3 Whitehall Court, London SW1A 2EL.

b) 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 Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

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

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

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

h) Fund accounting

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

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

1 Accounting policies (continued)

i) 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 settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support and governance costs are re-allocated to each of the activities based on the share of the total costs between activities within the period.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Debtors

Trade 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.

l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

m) Financial instruments

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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 the 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 charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently-administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

p) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

2 Income from donations and legacies

	Restricted £	Unrestricted £	2025 Total £	Restricted £	Unrestricted £	2024 Total £
Individual donations	–	1,360	**1,360**	–	2,359	2,359
Fundraising events	–	–	**–**	–	206	206
	–	1,360	**1,360**	–	2,565	2,565

3 Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £	Restricted £	Unrestricted £	2024 Total £
Civilian-led monitoring, research and training						
Allen & Overy pro bono legal services	8,974	–	**8,974**	75,338	–	75,338
Asuda Organisation for Combating Violence against Women - United Nations Trust Fund to End Violence against Women grant	15,985	–	**15,985**	10,201	–	10,201
European Union	226,617	–	**226,617**	192,221	–	192,221
Fondation Pro Victimis	3,000	–	**3,000**	57,000	–	57,000
Foundation Open Society Institute	–	–	**–**	66,118	–	66,118
Institut fiir AusJandsbeziehungen e.V (IFA)	51,602	–	**51,602**	–	–	–
Joseph Rowntree Charitable Trust	58,000	–	**58,000**	58,000	5,800	63,800
Swedish Postcode Foundation	54,497	–	**54,497**	129,654	–	129,654
Swiss Federal Department of Foreign Affairs	–	–	**–**	47,361	–	47,361
Pro bono legal services provided by Michael Raff (lawyer)	5,500	–	**5,500**	–	–	–
Total income from charitable activities	424,175	–	**424,175**	635,893	5,800	641,693

4a Analysis of expenditure (current year)

	Cost of raising funds £	Civilian-led monitoring, research and training £	Governance Costs £	Support Costs £	**2025 Total £**	2024 Total £
Salaries and wages (see note 7)	–	180,662	–	–	**180,662**	156,134
Consultancy	–	1,238	–	–	**1,238**	–
Rent and office running costs	–	7,858	–	4,438	**12,296**	14,304
Communications	–	306	–	187	**493**	561
IT costs	–	590	–	968	**1,558**	1,542
Training and evaluation activities	–	1,057	–	180	**1,237**	5,255
Travel	–	12,319	–	1,880	**14,199**	12,674
Funds for local NGOs for joint in-country activities (see note 5)	–	283,438	–	–	**283,438**	142,784
Finance costs	–	5,899	–	10,947	**16,846**	11,105
Fundraising costs	216	–	–	–	**216**	216
Design and intellectual property	–	24,727	–	77	**24,804**	25,073
Report production and dissemination	–	9,118	–	–	**9,118**	15,840
Pro bono legal services	–	14,474	–	–	**14,474**	75,338
Legal and professional Fees	–	–	5,938	–	**5,938**	15,751
	216	541,686	5,938	18,677	**566,517**	476,577
Support costs	–	18,677	–	(18,677)	**–**	–
Governance costs	–	5,938	(5,938)	–	**–**	–
Total expenditure 2025	**216**	**566,301**	**–**	**–**	**566,517**	
Total expenditure 2024	216	476,361	–	–		476,577

Of all the total expenditure, £43,915 was unrestricted (2024: £27,749) and £522,602 was restricted (2024: £448,828).

4b Analysis of expenditure (previous year)

	Cost of raising funds £	Civilian-led monitoring, research and training £	Governance Costs £	Support Costs £	**2024 Total £**
Salaries and wages (see note 7)	–	155,671	–	463	**156,134**
Consultancy	–	–	–	–	**–**
Rent and office running costs	–	14,066	–	238	**14,304**
Communications	–	555	–	6	**561**
IT costs	–	747	–	795	**1,542**
Training and evaluation activities	–	4,980	–	275	**5,255**
Travel	–	11,908	–	766	**12,674**
Funds for local NGOs for joint in-country activities (see note 5)	–	142,784	–	–	**142,784**
Finance costs	–	(4,133)	–	15,238	**11,105**
Fundraising costs	216	–	–	–	**216**
Design and intellectual property	–	25,073	–	–	**25,073**
Report production and dissemination	–	15,840	–	–	**15,840**
Pro bono legal services	–	75,338	–	–	**75,338**
Legal and professional Fees	–	6,000	9,751	–	**15,751**
	216	448,829	9,751	17,781	**476,577**
Support costs	–	17,781	–	(17,781)	**–**
Governance costs	–	9,751	(9,751)	–	**–**
Total expenditure 2024	**216**	**476,361**	**–**	**–**	**476,577**

5 Grant making

	2025	2024
	£	£
Cost		
Advancing justice and reconciliation by and for youth in post-conflict Iraq		
Asuda Organisation	**16,842**	-
ZaZa Consulting	**16,673**	-
Defending rights & securing accountability in Iraq		
Asuda Organisation	**-**	2,700
ZaZa Consulting	**25,241**	53,267
Promoting inclusive documentation and access to justice for human rights violations in Syria		
Asuda Organisation	**-**	4,965
Syrians For Justice	**181,405**	23,005
Protecting survivors of gender-based violence in post-conflict Iraq		
Asuda Organisation	**35,968**	31,747
Supporting civil society advocacy for Ukraine reparations		
Eastem Ukrainian Center for Civic Initiatives	**7,309**	27,100
At the end of the year	**283,438**	142,784

Grant making represents amounts transferred to partner organisations to undertake in-country joint activities. Grants are only made to registered independent institutions, not individuals.

6 Net income for the year

This is stated after charging:

	2025	2024
	£	£
Operating lease rentals:		
Property	**10,800**	10,800
Independent examiner's remuneration (excluding VAT):	**4,000**	3,800
Foreign exchange losses	**294**	1,064

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	**157,661**	134,405
Social security costs	**9,836**	10,110
Employer's contribution to defined contribution pension schemes	**13,165**	11,619
	180,662	156,134

The following number of employees received employee benefits (excluding pension costs) during the year between:

	2025	2024
	No.	No.
£70,000 - £79,999	**1**	1

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £88,815 (2024: £87,485).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: nil). No charity trustee received payment for professional or other services supplied to the charity (2024: nil).

The average headcount in the year was 3 (2024: 3).

8 Related party transactions

There were no related party transactions in 2025 (2024: none).

Aggregate donations from related parties were nil (2024: £nil).

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Debtors

	2025 £	2024 £
Trade debtors	–	–
Prepayments	16,421	73,322
Other debtors	1,679	317
	18,100	73,639

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,004	53
Taxation and social security	5,159	4,178
Payroll creditors	1,714	–
Accruals	17,131	11,232
	25,008	15,463

12 Deferred income

Deferred income comprises grant funds received specified for use in future years in the funding agreements.

	2025 £	2024 £
Balance at the beginning of the year	–	269,689
Amount released to income in the year	–	(269,689)
Amount deferred in the year	–	–
	–	–

13a Analysis of net assets between funds (current year)

	Restricted £	Unrestricted £	Total funds £
Net current assets	138,914	162,587	**301,501**

13b Analysis of net assets between funds (prior year)

	Restricted £	Unrestricted £	Total funds £
Net current assets	255,754	178,766	434,520

14a Movements in funds (current year)

	At 1 January 2025 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 31 December 2025 £
Restricted funds:					
Advancing justice and reconciliation by and for youth in post-conflict Iraq					
Institut fiir AusJandsbeziehungen e.V (IFA)	-	51,602	(51,602)	-	-
Civilian rights and UK military accountability					
Joseph Rowntree Charitable Trust	11,884	58,000	(63,532)	(6,352)	-
Defending rights & securing accountability in Iraq					
Allen & Overy pro bono legal services	-	8,974	(8,974)	-	-
Swedish Postcode Foundation	31,535	54,497	(67,224)	(6,050)	**12,758**
Promoting inclusive documentation and access to justice for human rights violations in Syria					
European Union	113,101	226,617	(217,852)	(2,606)	**119,260**
Protection from family-based violence in the Kurdistan Region of Iraq					
Asuda Organisation for Combating Violence against Women - UNTF grant	(3,924)	15,985	(11,796)	(265)	-
Protecting survivors of gender-based violence in post-conflict Iraq					
Fondation Pro Victimis	43,327	3,000	(43,827)	(2,500)	-
Supporting civil society advocacy for Ukraine reparations					
Foundation Open Society Institute	59,831	-	(51,909)	(1,026)	**6,896**
Pro bono legal services provided by Michael Raff (lawyer)	-	5,500	(5,500)	-	-
Total restricted funds	255,754	424,175	(522,216)	(18,799)	**138,914**
General funds	178,766	9,322	(44,300)	18,799	**162,587**
Total funds	434,520	433,497	(566,516)	-	**301,501**

14b Movements in funds (prior year)

	At 1 January 2024 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 31 December 2024 £
Restricted funds:					
Civilian rights & reparation in Iraq					
Allen & Overy LLP	29,915	–	(27,836)	(2,079)	–
Allen & Overy pro bono legal services	–	75,338	(75,338)	–	–
Swiss Federal Department of Foreign Affairs	(44,421)	47,361	(2,321)	(619)	–
Civilian rights and UK military accountability					
Joseph Rowntree Charitable Trust	8,154	58,000	(49,337)	(4,933)	**11,884**
Defending rights & securing accountability in Iraq					
Swedish Postcode Foundation	–	129,654	(90,017)	(8,102)	**31,535**
Promoting inclusive documentation and access to justice for human rights violations in Syria					
European Union	–	192,221	(75,447)	(3,673)	**113,101**
Protection from family-based violence in the Kurdistan Region of Iraq					
Asuda Organisation for Combating Violence against Women - UNTF grant	(2,739)	10,201	(10,611)	(775)	**(3,924)**
Protecting survivors of gender-based violence in post-conflict Iraq					
Fondation Pro Victimis	47,596	57,000	(57,360)	(3,909)	**43,327**
Strengthen laws that implement Iraq's Constitution					
Institute for International Law and Human Rights	(3,574)	–	3,574	–	–
Supporting civil society advocacy for Ukraine reparations					
Foundation Open Society Institute	57,848	66,118	(64,135)	–	**59,831**
Total restricted funds	92,779	635,893	(448,828)	(24,090)	**255,754**
General funds	165,934	16,491	(27,749)	24,090	**178,766**
Total funds	258,713	652,384	(476,577)	–	**434,520**

Purposes of restricted funds

Advancing justice and reconciliation by and for youth in post-conflict Iraq

To support young Iraqis to document abuses, claim reparations for conflict-related violations and advance reconciliation in Iraq.

Civilian rights and reparation in Iraq

To defend civilian rights and promote reparation and accountability in Iraq.

Civilian rights and UK military accountability

To strengthen the practice of civilian protection and improve the scope for reparations related to UK military operations.

Defending rights & securing accountability in Iraq

To defend the rights of civilians and secure civil accountability for violations in Iraq.

Promoting inclusive documentation and access to justice for human rights violations in Syria

To promote inclusive documentation and access to justice for human rights violations in Syria.

Purposes of restricted funds (continued)

Protection from family-based violence in the Kurdistan Region of Iraq

Improving implementation of legislation against family-based violence in the KRI, with a focus on effective support provided to survivors. The negative carried forward fund is a result of timing and represents the amount due in 2025 under the existing agreement.

Protecting survivors of gender-based violence in post-conflict Iraq

To enable women's rights defenders to monitor and document incidents of violence against women, to increase access of survivors to support services and emergency protection and to advocate for better legislation protecting women and girls from violence.

Strengthen laws that implement Iraq's Constitution

To provide technical support and advice to Iraqi parliamentary committees and officials on legislative drafting in relation to implementing standards under international human rights and humanitarian law.

Supporting civil society advocacy for Ukraine reparations

To strengthen civil society participation in the design and delivery of inclusive reparations mechanisms for Ukraine, to bring justice to Ukraine's civilians and enable them to rebuild their lives.

Transfers
These represent the allowable apportionment of management and administration charges.

15 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2025	2024
	£	£
Less than one year	**10,800**	10,800
	10,800	10,800

16 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.