

Charity registration number SC048618 (Scotland)

**ASSOCIATION FOR THE STUDY OF WAR CRIMES SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

ASSOCIATION FOR THE STUDY OF WAR CRIMES SCIO

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 8

ASSOCIATION FOR THE STUDY OF WAR CRIMES SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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) (effective 1 January 2019)".

Objectives and activities

The charity's purposes are the advancement of Human Rights by all or any of the following means:

- Obtaining redress for the victims of Human Rights abuse and their families by helping to seek justice on their behalf and by empowering victims to speak out;
- Assisting the judicial process, whether it is through the International Criminal Court or any other national court in the prosecution of War Crimes and Crimes against Humanity of the 21st Century;
- The study of War Crimes and Crimes against Humanity and facilitating the collection and secure storage of all forms of available evidence of any such War Crimes with a view to building a potential case where required to go to Court;
- Raising public awareness of and support in Scotland and elsewhere, against War Crimes and Crimes against Humanity; and
- Co-operating and working with other organisations involved with the investigation of War Crimes and Crimes Against Humanity.

Achievements and performance

The year's activities have continued to be curtailed however, trustees have managed to build knowledge through reading reports and studying events on-line, and populating the databases.

Financial review

The results for the year are set out in the Accounts. The statement of financial activities of the charity show a deficit for the year of £845 (2024: £646).

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for Future Periods

The Trustees are continuing to work on plans for the charity's expansion.

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation, governed by a constitution and controlled by its trustees. It is a registered charity, number SC048618 and was granted charitable status by The Office of Scottish Charity Regulators on 9 August 2018.

ASSOCIATION FOR THE STUDY OF WAR CRIMES SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Reference and administrative information

Charity name - Association for the Study of War Crimes

Charity number - SC048618

Our advisors

Independent examiner - Thomson Cooper Accountants, 22 Stafford Street, Edinburgh, EH3 7BD

Bankers - Royal Bank of Scotland, PO Box 1000, Edinburgh EH12 1HQ

The Board of trustees

Trustees who served during the year -



Since 31 January 2023, there have been no changes to the Trustee Board.

Statement of trustees' responsibilities

The trustees 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).

The law applicable to charities in Scotland 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 charity and of the incoming resources and application of resources of the charity for that year.

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 accounting standards 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Trustee

Dated: 28 October 2025

ASSOCIATION FOR THE STUDY OF WAR CRIMES SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASSOCIATION FOR THE STUDY OF WAR CRIMES SCIO

I report on the financial statements of the charity for the year ended 31 January 2025, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

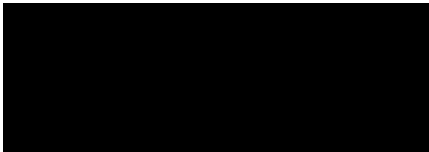
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dated: 28 October 2025

ASSOCIATION FOR THE STUDY OF WAR CRIMES SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

Current financial year

		Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes			
<u>Expenditure on:</u>				
Charitable activities	2	845	845	646
Net expenditure for the year/ Net movement in funds		(845)	(845)	(646)
Fund balances at 1 February 2024		(2,974)	(2,974)	(2,328)
Fund balances at 31 January 2025		<u>(3,819)</u>	<u>(3,819)</u>	<u>(2,974)</u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Prior financial year

		Unrestricted funds 2024 £	Total 2024 £
	Notes		
<u>Expenditure on:</u>			
Charitable activities	2	646	646
Net expenditure for the year/ Net movement in funds		(646)	(646)
Fund balances at 1 February 2023		(2,328)	(2,328)
Fund balances at 31 January 2024		<u>(2,974)</u>	<u>(2,974)</u>

The statement of financial activities includes all gains and losses recognised in the year.

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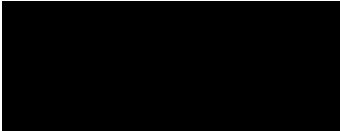
ASSOCIATION FOR THE STUDY OF WAR CRIMES SCIO

BALANCE SHEET

AS AT 31 JANUARY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		1,078		93	
Creditors: amounts falling due within one year	8	<u>(4,897)</u>		<u>(3,067)</u>	
Net current liabilities			<u>(3,819)</u>		<u>(2,974)</u>
The funds of the charity					
Unrestricted funds	9		<u>(3,819)</u>		<u>(2,974)</u>
			<u>(3,819)</u>		<u>(2,974)</u>

The financial statements were approved by the trustees on 28 October 2025


Trustee

ASSOCIATION FOR THE STUDY OF WAR CRIMES SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

Charity information

Association for the Study of War Crimes SCIO is a Scottish Charitable Incorporated Organisation governed by its constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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) (effective 1 January 2019)".

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have committed to supporting the charity financially in order for the charity to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Share of support and governance costs (see note 3)		
Support	215	46
Governance	630	600
	<u>845</u>	<u>646</u>
Analysis by fund		
Unrestricted funds	<u>845</u>	<u>646</u>

ASSOCIATION FOR THE STUDY OF WAR CRIMES SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

3 Support costs allocated to activities

	2025 £	2024 £
Communications expenses	215	34
Bank charges	-	12
Governance costs	630	600
	<u>845</u>	<u>646</u>

4 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>630</u>	<u>600</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	600	600
Other creditors	3,667	1,867
Accruals and deferred income	630	600
	<u>4,897</u>	<u>3,067</u>

During the year, a loan was due to the Swiss charitable counterpart. This amount is disclosed within other creditors.

ASSOCIATION FOR THE STUDY OF WAR CRIMES SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2024 £	Resources expended £	At 31 January 2025 £
General funds	(2,974)	(845)	(3,819)
	=====	=====	=====
Previous year:	At 1 February 2023 £	Resources expended £	At 31 January 2024 £
General funds	(2,328)	(646)	(2,974)
	=====	=====	=====

10 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).