

Charity Registration No. 1135014

Company Registration No. 06353518 (England and Wales)

**INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL  
VIOLENCE**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2023**



# INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL VIOLENCE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	The Hon. Sir Lawrence Freedman Mr Jeremy Sacher Mr Marc Fleischman (Chairman) Lord James Nicholas Bethell Rt. Hon Avril Campbell PC CC KC
<b>Managing Director</b>	Dr Shiraz Maher
<b>Charity number</b>	1135014
<b>Company number</b>	06353518
<b>Registered office</b>	King's College London Strand Campus London United Kingdom WC2R 2LS
<b>Independent examiner</b>	Mark Taylor C/o HW Fisher LLP Chartered Accountants Acre House 11-15 William Road London NW1 3ER

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# **INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL VIOLENCE**

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# **INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL VIOLENCE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 JULY 2023**

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The trustees present their report and accounts for the year ended 31 July 2023. This report also contains the directors' report as required by company law.

The company has registered as a charity, charity number 1135014.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: 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 (FRS102) (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives, activities and achievements**

During the year, the ICSR Director, Senior Research Fellows, Research Fellows, and Visiting Fellows have conducted studies and written papers and project reports addressing the challenges of radicalisation and political violence, spanning across a spectrum of radicalisation from Islamist extremism to the far-right. In addition, ICSR has continued to provide leadership and expertise in the field of radicalisation, publishing unbiased research and analysis and furthering educational opportunities by hosting conferences and other events.

Additionally, ICSR held and attended conferences and completed projects and research programmes funded by donations to the International Centre for the Study of Radicalisation, Inc. (ICSR, Inc), a US charity. All donations received from ICSR, Inc and from trustees are used to further the objectives and activities of ICSR.

During the year, ICSR met all of its operational and financial commitments and completed the year with adequate funds.

#### **Financial review**

For the period ended 31 July 2023, the charity had net income of £19,269 (2022: net expenditure of £3,870) which resulted in reserves at the year end of £31,436 (2022: £12,167).

#### **Structure, governance and management**

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

The Hon. Sir Lawrence Freedman

Mr Jeremy Sacher

Mr Marc Fleischman (Chairman)

Lord James Nicholas Bethell

Rt. Hon Avril Campbell PC CC KC

Dr Shiraz Maher served as Managing Director during the year.

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.

#### **Public benefit**

The Trustees have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to the guidance by the Charities Commission.

# INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL VIOLENCE

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 JULY 2023**

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### Reserves Policy

Income varies annually, hence the resources expended are monitored to ensure they remain in line with the incoming resources received.

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

*Marc W Fleischman*

**Mr Marc Fleischman (Chairman)**

Trustee 17 Apr 2024

Dated: .....

# INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL VIOLENCE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL VIOLENCE

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I report to the trustees on my examination of the financial statements of International Centre for the Study of Radicalisation and Political Violence (the charity) for the year ended 31 July 2023.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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 financial statements to be reached.

*Mark Taylor*  
Mark Taylor

C/o HW Fisher LLP  
Chartered Accountants  
Acre House  
11-15 William Road  
London  
NW1 3ER

18 Apr 2024  
Dated: .....

# INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL VIOLENCE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 JULY 2023**

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	3	47,800	46,800
Interest received	4	3	-
<b>Total income</b>		<u>47,803</u>	<u>46,800</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	<u>28,534</u>	<u>50,670</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		19,269	(3,870)
Fund balances at 1 August 2022		<u>12,167</u>	<u>16,037</u>
<b>Fund balances at 31 July 2023</b>		<u><u>31,436</u></u>	<u><u>12,167</u></u>

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL VIOLENCE

## BALANCE SHEET

AS AT 31 JULY 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		36,009		18,317	
<b>Creditors: amounts falling due within one year</b>	10	(4,573)		(6,150)	
Net current assets			31,436		12,167
<b>Income funds</b>					
Unrestricted funds			31,436		12,167
			31,436		12,167

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023.

The Trustees are responsible for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

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

17 Apr 2024

The financial statements were approved by the Trustees on .....

*Marc W Fleischman*

Mr Marc Fleischman (Chairman)  
Trustee

Company Registration No. 06353518



# INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL VIOLENCE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 JULY 2023**

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### **1 Accounting policies**

#### **Charity information**

International Centre for the Study of Radicalisation and Political Violence is a charitable company limited by guarantee incorporated in England and Wales. The registered office is King's College London, Strand Campus, London, WC2R 2LS, United Kingdom.

#### **1.1 Accounting convention**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum of Association, the Companies Act 2006 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 accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources 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.

#### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **1.5 Resources expended**

Expenditure is recognised on an accruals basis, inclusive of value added tax.

Support costs comprise of costs for the running of the charity itself as an organisation and governance cost comprise of the cost of compliance with statutory requirements.

#### **1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

#### **1.7 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its 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.

# INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL VIOLENCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

### 2 Critical accounting estimates and judgements

The Trustees are satisfied that there are no significant estimates or judgements in the financial statements.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	47,800	46,800

### 4 Interest received

	2023	2022
	£	£
Interest received	3	-

### 5 Charitable activities

	Study of radicalisation and political violence	Study of radicalisation and political violence
	2023	2022
	£	£
Event costs	4,258	11,307
Grant funding of activities (see note 6)	-	22,620
Share of support costs (see note 7)	15,995	5,738
Share of governance costs (see note 7)	8,281	11,005
	28,534	50,670

# INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL VIOLENCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

### 6 Grants payable

	Study of radicalisation and political violence 2023 £	Study of radicalisation and political violence 2022 £
Grants to institutions: Kings College London	-	22,620

### 7 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Bank charges	10	-	10	18	-	18
Office and administrative expenses	15,985	-	15,985	5,720	-	5,720
Independent examination fees	-	3,730	3,730	-	4,483	4,483
Legal and professional	-	618	618	-	2,017	2,017
Bookkeeping & accountancy	-	3,933	3,933	-	4,505	4,505
	<u>15,995</u>	<u>8,281</u>	<u>24,276</u>	<u>5,738</u>	<u>11,005</u>	<u>16,743</u>
Analysed between Charitable activities	<u>15,995</u>	<u>8,281</u>	<u>24,276</u>	<u>5,738</u>	<u>11,005</u>	<u>16,743</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the current or prior year.

### 9 Employees

There were no employees during the current or prior year.

### 10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>4,573</u>	<u>6,150</u>

# **INTERNATIONAL CENTRE FOR THE STUDY OF RADICALISATION AND POLITICAL VIOLENCE**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### ***FOR THE YEAR ENDED 31 JULY 2023***

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#### **11 Related party transactions**

Total donations received from the charity's US counterpart (ICSR, Inc.) in the period amounted to £1,800 (2022: £1,800).

Total donations received from trustees in the period amounted to £35,000 (2022: £45,000).