Company limited by guarantee

Company Registration Number: 12675400 (England and Wales)

Unaudited statutory accounts for the year ended 31 March 2024

Period of accounts

Start date: 1 April 2023

End date: 31 March 2024

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Directors' report period ended 31 March 2024

The directors present their report with the financial statements of the company for the period ended 31 March 2024

Directors

The directors shown below have held office during the whole of the period from 1 April 2023 to 31 March 2024

Adam Rutland Ross Burley

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006

This report was approved by the board of directors on 12 November 2024

And signed on behalf of the board by:

Name: Adam Rutland Status: Director

Profit And Loss Account

for the Period Ended 31 March 2024

	2024	9 months to 31 March 2023
	£	£
Turnover:	14,712,788	6,026,341
Cost of sales:	(12,223,812)	(5,122,184)
Gross profit(or loss):	2,488,976	904,157
Administrative expenses:	(1,911,486)	(574,098)
Operating profit(or loss):	577,490	330,059
Interest payable and similar charges:		(20)
Profit(or loss) before tax:	577,490	330,039
Tax:	(166,918)	(59,770)
Profit(or loss) for the financial year:	410,572	270,269

Balance sheet

As at 31 March 2024

	Notes	2024	9 months to 31 March 2023
		£	£
Fixed assets			
Tangible assets:	3	58,456	14,512
Total fixed assets:	_	58,456	14,512
Current assets			
Debtors:	4	4,824,454	2,671,846
Cash at bank and in hand:		854,430	1,012,016
Total current assets:	_	5,678,884	3,683,862
Creditors: amounts falling due within one year:	5	(4,821,087)	(3,192,693)
Net current assets (liabilities):	_	857,797	491,169
Total assets less current liabilities:	_	916,253	505,681
Total net assets (liabilities):	_	916,253	505,681
Members' funds			
Profit and loss account:		916,253	505,681
Total members' funds:	_	916,253	505,681

The notes form part of these financial statements

Balance sheet statements

For the year ending 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of directors on 12 November 2024 and signed on behalf of the board by:

Name: Ross Burley Status: Director

The notes form part of these financial statements

Notes to the Financial Statements

for the Period Ended 31 March 2024

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

Tangible fixed assets depreciation policy

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment - over 3 years

Other accounting policies

Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax. The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other

years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on material timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Notes to the Financial Statements

for the Period Ended 31 March 2024

2. Employees

2024	4 9 months to 31 March 2023
Average number of employees during the period 38	18

Notes to the Financial Statements

for the Period Ended 31 March 2024

3. Tangible assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Office equipment	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 1 April 2023				20,541		20,541
Additions				65,451		65,451
Disposals						
Revaluations						
Transfers						
At 31 March 2024				85,992		85,992
Depreciation						
At 1 April 2023				6,029		6,029
Charge for year				21,507		21,507
On disposals						
Other adjustments						
At 31 March 2024				27,536		27,536
Net book value						
At 31 March 2024				58,456		58,456
At 31 March 2023				14,512		14,512

Notes to the Financial Statements

for the Period Ended 31 March 2024

4. Debtors

	2024 9 months to 3 March 202	
	£	£
Trade debtors	2,706,697	1,753,486
Prepayments and accrued income	2,047,469	883,695
Other debtors	70,288	34,665
Total	4,824,454	2,671,846

Notes to the Financial Statements

for the Period Ended 31 March 2024

5. Creditors: amounts falling due within one year note

	2024	9 months to 31 March 2023
	£	£
Trade creditors	1,950,807	2,041,229
Taxation and social security	406,960	141,163
Accruals and deferred income	2,290,653	805,423
Other ereditors	172,667	204,878
Total	4,821,087	3,192,693

COMMUNITY INTEREST ANNUAL REPORT

CENTRE FOR INFORMATION RESILIENCE C.I.C.

Company Number: 12675400 (England and Wales)

Year Ending: 31 March 2024

Company activities and impact

The Centre for Information Resilience (CIR) is an independent, non-profit social enterprise dedicated to exposing human rights abuses and war crimes, countering disinformation, and combating online behaviour harmful to women and minorities. We achieve these goals through open-source research and social media analysis, digital investigations, building the capacity of local partners, and collaborating with media to amplify the impact of our work.

During the financial year 1 April 2023 to 31 March 2024 CIR:

- Implemented projects which provided the public with verified data, reporting and analysis on conflicts in Myanmar, Afghanistan, Ukraine, Sudan and the Middle East. CIR used open-source research techniques to identify evidence of human rights violations and investigate mis and disinformation relating to these conflicts. Investigations were made available to the public through interactive maps, reporting on our website and media collaborations. In the reporting period, CIR's teams across these projects:
- * analysed and recorded over 40,000 pieces of open-source feotage
- * produced over 180 investigative outputs
- * shared these findings with our 769,000 followers across different social media platforms
- * engaged in over 50 media collaborations to ensure the findings of these investigations reach audiences in the UK and overseas, generating thousands of media citations and powerful coverage of underrepresented issues.
- * supported over 35 civil society and independent media organisations to conduct quality investigations, enhance media literacy and counter

misinformation.

- CIR provided training, capacity-building and networking support to journalists, researchers and civil society partners in information verification, responses to mis and disinformation and digital security. Notable initiatives included partnerships with Internews and the International Center for Journalists to provide training to journalists in Southern and South-East Asia, with a particular focus on the use of OSINT (opensource investigations) to investigate environmental abuse and degradation in response to the significant challenges represented by climate change. CIR also developed plans for an OSINT academy to train undergraduates in British universities in open-source investigations and data verification, which is due to launch next year.
- CIR continued to strengthen its focus on groups who are most vulnerable to online abuse and targeted disinformation. CIR published in-depth research and developed recommendations to tackle technology-facilitated gender-based violence in Ethiopia and organised a conference with civil society organisations and stakeholders to raise awareness of the issue and civil society work to address it. CIR also published reports into online violence silencing Afghan women's political participation and coordinated information campaigns targeting religious minorities in India. We commenced work on identity-based disinformation and gendered disinformation in elections for publication in financial year 24/25.
- We launched a new series "Spotlight on Extremism" looking into the harms caused by conspiracy theories online, including in the contexts of wildfires in Hawaii and a mass-shooting in Texas, USA.
- CIR continued to develop its community role. We launched the "Open-Source Film Awards" at the International Journalism Festival to showcase and amplify the work of journalists and film-makers using open-source techniques to produce documentary films and visual investigations in the context of violence, human rights violations and disinformation. We published methodological guides to support other researchers undertaking open-source work, including guidance into trauma-informed approaches to open-source and supporting researchers and staff experiencing online harassment and disinformation. We participated in national and international conferences to raise awareness of issues around information disorder, media literacy and the use of opensource, as well as grass-roots community events, such as a local festival.

More information on CIR's work can be found on our website: www.info-res.org

Consultation with stakeholders

The company's stakeholders are organisations working to support communities affected by disinformation and online harms, as well as those communities themselves.

All CIR activities are governed by a programme design framework that includes comprehensive needs assessments and stakeholder engagement plans. We conduct robust research, including target audience analysis to understand the needs and requirements of those vulnerable to disinformation and online harms. This is conducted through a combination of desk research, surveys, focus groups and key informant interviews.

Our work into online harms in particular includes intensive engagement with affected individuals, through a combination of interviews and focus group discussions to understand how they were being affected by online violence and to gather their recommendations on how these harms could be addressed and affected individuals best supported.

All our capacity-building work with civil society and media organisations is underpinned by a comprehensive needs assessment, conducted collaboratively with those organisations through surveys and meetings. Training is adapted on the basis of these needs assessment and feedback received through after-event surveys.

CIR conducts rigorous monitoring, evaluation and learning (MEL) of all its projects to understand how its meeting the needs of its

stakeholders and identify and address lessons learnt. These are set out in project MEL strategies and results frameworks and typically include surveys, focus groups and key informant interviews. Feedback is incorporated into ongoing project design through quarterly and end of year/project reviews.

CIR also plays an active role in the wider counter-disinformation community, including through its participation in the Obsint network, attendance of conferences and events gaining feedback on its practices and learning from the best practice of others.

Directors' remuneration

The Directors of CIR are remunerated for billable time spent delivering projects on behalf of CIR. The daily rate applicable for this work is discounted from the Directors' standard commercial charge rate. The total amount paid or receivable by all directors in respect of qualifying services was £448,654.

Transfer of assets

No transfer of assets other than for full consideration

This report was approved by the board of directors on 17 December 2024

And signed on behalf of the board by:

Name: Ross Burley Status: Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.