



**SUBMISSION TO THE UN SPECIAL RAPPORTEUR ON THE SITUATION OF
HUMAN RIGHTS IN THE PALESTINIAN TERRITORIES OCCUPIED SINCE
1967**

**Complicity of universities and the third sector in the commission of international
crimes connected to Israel’s unlawful occupation, racial segregation and apartheid
regime in the occupied Palestinian territory (oPt)**

14 November 2024

Introduction

1. This submission is based on the International Centre of Justice for Palestinians (ICJP)’s experience combatting university and charity complicity in Israel’s crimes in the oPt through legal and policy advocacy. ICJP is an independent organisation of lawyers, academics and politicians that work to promote and support Palestinian rights. ICJP supports legal work done in a number of jurisdictions aimed at protecting and asserting the rights of Palestinians.¹
2. This submission is not exhaustive but intended to be illustrative of sector-level challenges in holding such institutions and organisations accountable for their role in Israel’s unlawful occupation and ongoing attacks on Gaza. In addressing the questions set out by the Special Rapporteur, this submission provides case studies from the United Kingdom (UK). However, similar challenges exist in combatting university and charity complicity across jurisdictions.

¹ For more information about ICJP’s work, see <https://www.icjpalastine.com>.

Factual Overview

A. University complicity

3. Civil society in the UK estimates that UK universities, through their endowments and other investment vehicles, currently invest around £430 million in arms, automotive and financial firms that are aiding Israel's crimes in the oPt.²
4. *Trinity College at the University of Cambridge* is one example. According to information obtained under the Freedom of Information Act, as of 31 December 2023, Trinity College held investments in excess of £12 million in companies that are either supplying arms to Israel for use in its military action in Gaza or operating in illegal Israeli settlements in the oPt. This includes £61,735 invested in Israel's largest arms company, Elbit Systems, which is responsible for 85% of the Israeli military's drones and land-based equipment,³ along with investments in Caterpillar, General Electric, L3Harris and more. These are firms deeply embedded in the Israeli military and its occupation of Palestinian land. By investing in these companies, Trinity risks complicity in the outcomes of these firms' involvement in Israeli military operations.
5. Trinity College is a registered charity in the UK. ICJP submitted a formal complaint to the charities regulator in the UK—the Charity Commission—asking it to investigate Trinity's investments which may be in violation of both domestic and international law.⁴ The Commission however declined to take any action stating that it will not step in until such time that companies in which Trinity College invests are found liable under domestic criminal law. This explanation is antithetical to the regulator's role in investigating potential breaches of charity law in the UK and independently ensuring that charities are acting lawfully.
6. Unlike Trinity College, most universities in the UK are 'exempt charities' meaning that they are not subject to oversight by the Charities Commission.⁵ As such, there is almost no oversight or redress mechanism to ensure that universities' investments are not contributing to international crimes in the oPt.

² Declassified UK, [£1 Billion Subsidy for Arms Company Exposed](#) (18 July 2024).

³ See The Database of Israeli Military and Security Export, [Elbit Systems](#).

⁴ See ICJP, [Trinity College Cambridge votes to divest from arms companies six days after ICJP submitted Charity Commission complaint](#) (13 May 2024).

⁵ Charity Commission for England and Wales, [Guidance: Exempt Charities](#) (14 June 2023).

B. Third sector complicity

7. Many registered charities in the UK and around the world are either directly involved in international crimes and human rights violations against Palestinians or are facilitating these crimes through providing monetary support. ICJP has filed several complaints to the UK charities regulator and has written to the UK's Attorney General regarding charities that are facilitating international crimes in the oPt. In this submission, we summarise the unlawful activities of three charities about which ICJP has filed complaints.

Achisomoch Aid Company (AAC)

8. AAC is a registered charity in the UK that describes itself as an organisation that *"helps to give to charity more efficiently and easily, while donating all profits to UK Jewish educational institutions."*⁶ AAC provides payment processing and transfer services to at least one Israeli organisation, **Ezrat Achim**,⁷ that has been gathering funds for combat and tactical equipment for Israeli soldiers involved in Israel's ongoing attack on Gaza and has specifically fundraised for this purpose from UK donors using AAC services.⁸ In one fundraising campaign, donations that are sent to Ezrat Achim will be used to *"[p]urchase and deliver drones," "gun lights",* and other items to Israeli soldiers.⁹ In another campaign, donations to Ezrat Achim will be used to purchase *"[m]ilitary equipment" including "pocketknives"*.¹⁰ Individuals can make donations to Ezrat Achim for these campaigns and receive UK Gift Aid (tax beneficial) receipts through AAC.
9. ICJP filed a complaint with the UK Charity Commission regarding AAC in August 2024 and has been informed that, based on the information provided, the Commission has opened a regulatory compliance case into the charity. However, since August 2024, ICJP has seen no substantive action taken by the Regulator against AAC. This is despite the Charity Commission stating that *"it is not legally*

⁶ <https://achisomoch.org/about/>.

⁷ <https://ezratachim.com/en/about-as/>.

⁸ See, Ezrat Achim Causematch page: <https://causematch.com/Ezrat-Achim/131504/> [this page has been changed following the publication of a news article on AAC and Ezrat Achim. Screenshots available from ICJP upon request].

⁹ Ibid.

¹⁰ Ezrat Achim Causematch page: <https://causematch.com/Ezrat-Achim/stacey/> [this page has been changed following the publication of a news article on AAC and Ezrat Achim. Screenshots available from ICJP upon request].

charitable to support the army or militia in another jurisdiction” under UK law.¹¹

UK Toremet

10. Similar to AAC, UK Toremet¹² provides payment transfer and processing services for Israeli organisations, and issues UK donors with Gift Aid receipts. At the time of ICJP submitting its complaint to the UK charities regulator, UK Toremet provided payment processing and transfer services to at least three Israeli organisations: 1) **Im Tirtzu**,¹³ 2) **Tzav 9**¹⁴ and 3) **Torat Lechima**¹⁵. These organisations have been involved in blocking humanitarian aid from entering into the Gaza Strip and have specifically fundraised for this purpose from UK donors using UK Toremet’s services.
11. ICJP submitted a complaint to the UK Charity Commission in May 2024 highlighting these concerns about UK Toremet’s activities. The Charity Commission then informed ICJP that after reviewing the information provided it has issued the charity with an ‘action plan’. The contents of this action plan have not been disclosed.
12. However, in August 2024, ICJP discovered that UK Toremet was providing services to another Israeli organisation, **Hashomer Yosh**, which was sanctioned by the US on 28 August 2024 for its role in “[e]xtremist settler violence in the West Bank”,¹⁶ and subsequently sanctioned by the UK.¹⁷ Hashomer Yosh, which receives direct support from the Israeli government, provides ‘security’ for illegal settler outposts in the West Bank—covers for illegal settlers to commit extreme violence against Palestinians and other local communities.¹⁸ Hashomer Yosh’s fundraising page,

¹¹ The New Arab, [West Bank Israeli settlers fundraise online for military equipment](#) (9 October 2024).

¹² <https://uktoremet.org.uk/>.

¹³ <https://imti.org.il/en/>.

¹⁴ Tzav 9 does not have a standalone website. A description of the organisation can be found on its JGive page, <https://www.jgive.com/new/en/usd/donation-targets/122060/about> [since removed, on file with ICJP].

¹⁵ <https://www.torah-idf.org.il>.

¹⁶ U.S. Dept. of State, Sanctions on Israeli Entity and Individual (28 August 2024), <https://www.state.gov/sanctions-on-israeli-entity-and-individual/>.

¹⁷ UK FCDO, [New UK sanctions target illegal outposts and organisations supporting extremist Israeli settlers in the West Bank](#) (15 October 2024).

¹⁸ The Guardian,

with reference to UK Toremnet, has since been taken down.¹⁹

13. Since ICJP submitted its complaint to the UK Charities Regulator, Tzav 9 has been sanctioned in the US²⁰ and Torat Lechima has been sanctioned in the UK.²¹
14. Despite the fact that a number of organisations for which UK Toremnet has provided services are now sanctioned, the organisation is permitted to continue operating and providing services to other Israeli organisations that are engaged in unlawful behaviour. It is clear to ICJP that the charity regulator's action plan was either insufficient or not implemented by the charity.

Jewish National Fund (JNF) UK

15. JNF UK provides funds to the Israeli military, supports Israel's illegal settlements in the oPt, and is a partner of Keren Kayemeth LeIsrael Jewish National Fund (JNF-KKL) in Israel, which has been involved in the ongoing displacement of Palestinians and property theft in the oPt, as well as destruction of the natural environment.²² JNF UK contributes to the forced expulsion of Palestinians from their lands through fundraising for 'development projects' that are constructed on top of Palestinians lands – facilitating Palestinian ethnic cleansing.²³
16. JNF UK further transferred over £1 million to HaShomer HaChadash, an Israeli organisation that conducts "*highly securitised activities such as land patrols*" in order

US imposes sanctions on extremist Israeli settlers in West Bank (28 August 2024),

<https://www.theguardian.com/world/article/2024/aug/28/us-imposes-sanctions-on-extremist-israeli-settlers-in-west-bank>.

¹⁹ Link to Hashomer Yesh J Give Page:

<https://www.jgive.com/new/en/gbp/explore?searchTerm=hashomer%20yosh> [since removed, on file with ICJP].

²⁰ U.S. Dept. of State, [Sanctioning Israeli Group for Disrupting and Destroying Humanitarian Aid to Civilians](#) (14 June 2024).

²¹ UK FCDO, [New UK sanctions target illegal outposts and organisations supporting extremist Israeli settlers in the West Bank](#) (15 October 2024).

²² For more information on the full scope of JNF's activities that may amount to crimes under domestic and international law, see <https://www.stopthejnf.org>.

²³ See, Human Rights Watch, Israel/Palestine: Bedouins Face Imminent Displacement (24 November 2016), <https://www.hrw.org/news/2016/11/24/israel/palestine-bedouins-face-imminent-displacement>; Stop the JNF, Introduction to the British Park, <https://www.stopthejnf.org/british-park-intro/>.

to “guard” illegal Israeli settlements in the occupied West Bank from the indigenous Palestinians that reside there.²⁴

17. JNF UK has also raised funds for the Israeli military through various projects, including providing financial backing to recruitment drivers for Israel’s army, fundraising for training courses for North Americans who wish to join the Israeli army, and providing monetary support to programmes aimed at integrating young Israelis into the country’s military.²⁵
18. The Canadian arm of JNF’s charity status was revoked by the Canadian Revenue Agency in August 2024 for fundraising for infrastructure projects for the Israeli military. Canadian tax law does not allow charities to support a foreign military in any manner.²⁶ As noted above, the charity regulator in the UK has a similar standard – “it is not legally charitable to support the army or militia in another jurisdiction”.²⁷ Despite this, the UK Charity Commission has refused to take action against JNF UK.
19. ICJP wrote to the UK Attorney General in August 2024 raising concerns about JNF UK’s operations. We requested that the Attorney General’s office utilise its power to take action, including by making a Reference to the charities regulator to remove JNF UK’s charitable status as a matter of public interest. However, the Attorney General refused to take action against JNF UK.

Legal Framework

A. Aiding and abetting international crimes against Palestinians

20. University investments in companies providing military support, weapons and related equipment for the Israeli military may amount to aiding and abetting²⁸ war

²⁴ See, for example, Novaro Media, Revealed: A British Charity Gave Over £1m to ‘Israel’s Largest Militia’ (6 December 2023), <https://novaramedia.com/2023/12/06/revealed-a-british-charity-gave-over-1m-to-israels-largest-militia/>.

²⁵ See, for example, Jewish Voice for Labour, Jewish National Fund works hand in glove with Israeli military (26 July 2020), <https://www.jewishvoiceforlabour.org.uk/article/jewish-national-fund-works-hand-in-glove-with-israeli-military/>.

²⁶ See, Canada Revenue Agency, [Notice of Confirmation](#) (26 June 2024); Mills & Mills LLP, [Revocation of JNF Canada’s Charitable Status](#) (18 September 2024).

²⁷ The New Arab, [West Bank Israeli settlers fundraise online for military equipment](#) (9 October 2024).

²⁸ ICC, Rome Statute, Article 25(3)(c).

crimes under international humanitarian law and the Rome Statute of the International Criminal Court (ICC).²⁹ Further, companies operating on stolen Palestinian land in the oPt are in violation of a number of international legal provisions, including grave violations outlined in the Fourth Geneva Convention and the Rome Statute. These operations may amount to war crimes, including the war crime of pillaging,³⁰ as well as crimes against humanity of forcible transfer,³¹ and complicity in the facilitation of apartheid³² under the Rome Statute, for which university executives and trustees could be held individually criminally liable.

21. AAC, UK Toremet, and other charities that facilitate payments to Israeli organisations or the Israeli military involved in international crimes may also be liable for aiding and abetting those crimes. By arming or attempting to arm Israeli forces operating in Gaza, Ezrat Achim, which is funded either in whole or part by AAC, is aiding and abetting Israel in contravening the International Court of Justice (ICJ)'s orders.³³ The actions of Ezrat Achim and ACC open them up to criminal prosecutions under the Rome Statute. AAC may be held liable for facilitating the intentional targeting of a civilian population as a war crime³⁴ and deliberate attacks against a civilian population as a crime against humanity.³⁵
22. Similarly, by blocking or attempting to block the entry of humanitarian aid into Gaza, UK Toremet and the organisations to which it facilitates payments are potentially liable for facilitating the crime of intentional starvation, amongst other war crimes, under the Rome Statute.³⁶
23. The range of activities that JNF UK fundraises for violate numerous international law provisions, including protections granted to occupied peoples by international humanitarian law and some of the most serious international crimes that create individual liability. JNF UK and its trustees may be liable for aiding and abetting

²⁹ For example, ICC, Rome Statute, Article 8(2)(a)(i); Article 8(2)(a)(iii)-(iv); Article 8(2)(a)(vi-viii).

³⁰ ICC, Rome Statute, Article 8(2)(b)(xvi).

³¹ ICC, Rome Statute, Article 7(1)(d).

³² ICC, Rome Statute, Article 7(1)(j).

³³ Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (*South Africa v Israel*) (Order) [24 May 2024], <https://www.icj-cij.org/sites/default/files/case-related/192/192-20240524-ord-01-00-en.pdf>, para. 57.

³⁴ ICC, Rome Statute, Article 8(2)(b)(i).

³⁵ ICC, Rome Statute, Article 7(1).

³⁶ ICC, Rome Statute, Article 8(2)(b)(xxv).

forcible transfer and displacement of a civilian population,³⁷ apartheid,³⁸ and destruction of civilian property.³⁹

B. Violations of fundamental human rights of Palestinians

24. The ICJ's July 2024 Advisory Opinion highlights Israel's systemic violations of fundamental human rights of Palestinians in the oPt. UK institutions and charities are complicit in these violations. Fundamentally, Israel denies Palestinians the right to self-determination⁴⁰ through the ongoing illegal occupation, settlement expansions, and discriminatory policies.⁴¹ By investing in companies that operate in illegal settlements, university endowment funds help perpetuate Israel's illegal occupation and denial of Palestinians' right to self-determination. More directly, organisations like JNF UK, that through their own projects contribute to the displacement and ethnic cleansing of Palestinians act as a means by which the Israeli government denies Palestinian self-determination.
25. The UK charities highlighted in this submission are also likely complicit in violations of Palestinians' fundamental right to life⁴² by providing equipment and support to Israeli military forces and by blocking humanitarian aid from entering Gaza. University investments in arms manufacturers and other companies that help perpetuate the illegal occupation further implicate the right to life.
26. Physical and psychological abuse of Palestinians at the hands of Israeli forces has been widely documented.⁴³ By providing equipment and support to the Israeli

³⁷ Convention (IV) relative to the Protection of Civilian Persons in Time of War. Geneva, 12 August 1949, Article 49; ICC, Rome Statute, Article 7(1)(d).

³⁸ ICC, Rome Statute, Article 7(1)(j).

³⁹ Convention (IV) relative to the Protection of Civilian Persons in Time of War. Geneva, 12 August 1949, Article 53; ICC, Rome Statute, Article 8(2)(a)(iv).

⁴⁰ UN General Assembly, *International Covenant on Civil and Political Rights*, United Nations, Treaty Series, vol. 999, p. 171, 16 December 1966, Article 1 [hereinafter ICCPR]; UN General Assembly, *International Covenant on Economic, Social and Cultural Rights*, United Nations, Treaty Series, vol. 993, p. 3, 16 December 1966, Article 1. [hereinafter ICESCR]; UN General Assembly, *Charter of the United Nations*, United Nations, Treaty Series, vol. 1, p. XVI, 26 June 1945, Articles 1 and 55 [hereinafter UN Charter].

⁴¹ Amnesty International, [Israel's Apartheid Against Palestinians: A Cruel System of Domination and a Crime Against Humanity](#), (February 2022); International Court of Justice, Advisory Opinion: [Legal Consequences Arising From the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem](#) (19 July 2024), paras. 230-243.

⁴² ICCPR, Article 6; UN General Assembly, *Universal Declaration of Human Rights*, 217 A (III), 10 December 1948, Article 3 [hereinafter UDHR].

⁴³ B'Tselem, [Welcome to Hell: The Israeli Prison System as a Network of Torture Camps](#) (August 2024); Human Rights Watch, [A Threshold Crossed: Israeli Authorities and the Crimes of Apartheid](#)

military, UK charities also risk being implicated in violations of the fundamental right to be free from torture and other cruel, inhuman or degrading treatment.⁴⁴

27. There are a myriad of fundamental rights violations that are implicated by the actions of UK institutions and charities, which are not detailed here. They include violations of Palestinians' freedom of movement,⁴⁵ right to be free from discrimination,⁴⁶ the right to be free from arbitrary detention,⁴⁷ and the right to free expression.⁴⁸

C. Disregard for heightened due diligence requirements

28. Under the UN Guiding Principles on Business and Human Rights, businesses of all sizes have a responsibility to respect internationally recognised human rights wherever they operate in the world.⁴⁹ The Guiding Principles require businesses operating in conflict-affected areas—which include areas under occupation—to conduct enhanced due diligence.⁵⁰ This entails taking active steps to identify and assess an actual or potential adverse human rights impact as a result of business relationships.⁵¹

29. As highlighted by the case studies in this submission, the Guiding Principles have not been implemented by university investment funds. These investment vehicles often pay lip service to human rights in ethical investment policies, but these policies largely do not prevent investments in arms manufacturers or companies operating in illegal settlements—in clear contravention of international law. In contrast, the types of charities noted in this submission that provide support for Israeli organisations and the military who are committing international crimes,

[and Persecution](#) (27 April 2021); UN General Assembly, Report of the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967, Francesca Albanese, [A/79/384](#) (1 October 2024), paras. 22,27, 62, 65.

⁴⁴ ICCPR, Article 7; UN General Assembly, *Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment*, United Nations, Treaty Series, vol. 1465, p. 85, 10 December 1984, Article 2 [hereinafter CAT]; UDHR, Article 5.

⁴⁵ UDHR, Article 13; ICCPR, Article 12.

⁴⁶ UDHR, Article 7; ICCPR, Article 26.

⁴⁷ UDHR, Article 9; ICCPR, Article 9.

⁴⁸ UDHR, Article 19; ICCPR, Article 19.

⁴⁹ Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework, commentary on Principle 11, U.N. Doc. [A/HRC/17/31](#) (2011) [hereinafter U.N. Guiding Principles].

⁵⁰ *Ibid*, Principle 7 and commentary.

⁵¹ *Ibid*.

outwardly disregard the Guiding Principles by being vehicles for human rights violations in the oPt.

D. Obligations of Member States stemming from the ICJ Advisory Opinion

30. In its Advisory Opinion: *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, the ICJ made clear that Member States must take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the oPt.⁵²
31. Flowing from this, all Member States have an obligation to enforce regulatory regimes, including charity regulations, to ensure that charities registered in their jurisdiction are not raising funds for organisations or projects in Israel that entrench the unlawful occupation. Governments must put in place stricter policies and empower charity regulators to take decisive action against such organisations, including stripping them of charity status where appropriate.
32. Member States must also regulate pension, sovereign and other investment funds, universities and financial institutions to ensure that they are not engaging in commercial or non-commercial activities with Israel or its complicit institutions that further entrench the unlawful occupation. This obligation may include governments providing university endowments with clear guidance about investing in companies operating in illegal Israeli settlements.⁵³

Opportunities for International Mechanisms to Fill the Accountability Gap

33. The Human Rights Council has made significant efforts to address the role of private sector actors in the oPt.⁵⁴ However, UN mechanisms have not adopted specific statements on the role of university investment funds and charities in financing international crimes in the oPt.⁵⁵ As this submission has highlighted, the

⁵² International Court of Justice, Advisory Opinion: *Legal Consequences Arising From the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem* (19 July 2024), para. 278.

⁵³ ICJP, [82 British universities alerted of potential criminal complicity over Israeli investments](#) (1 May 2024); Palestine Solidarity Campaign, [University Complicity Database](#) (updated August 2022).

⁵⁴ See, OHCHR, [Database of Business Enterprises Pursuant to Human Rights Council Resolutions 31/36 and 53/25](#) (2023).

⁵⁵ The Human Rights Council has recognised the role of charities in perpetuating the illegal situation in the oPt, however, has not made substantive recommendations to States. See, Human Rights

domestic regulation of university investment funds and charities to ensure that these sectors are operating in-line with international law is, at best, fragmented.

34. The Special Rapporteur has an opportunity to encourage greater domestic accountability for secondary liability crimes of these actors by:

- 1) emphasising the role of investment funds and the third sector in financing Israeli crimes;
- 2) calling upon Member States to adopt national legislation regarding these sectors, which prohibits activities that further entrench the illegal occupation in the oPt; and
- 3) urging Member States to cooperate with international justice mechanisms, including the ICC, to pursue accountability for investment and third sector complicity in Israel's crimes in the oPt.

In so doing, the Special Rapporteur can shine a light on illicit financial activity that often operates in the shadows but supports the gravest violations of international law.

Council, Israeli settlements in the Occupied Palestinian Territory, including East Jerusalem, and in the occupied Syrian Golan, [A/HRC/RES/31/36](#) (20 April 2016) (“Aware also of the role of private individuals, associations and charities in third States that are involved in providing funding to Israeli settlements and settlement-based entities, contributing to the maintenance and expansion of settlements”).