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**THE REDRESS TRUST**

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**BOARD OF DIRECTORS REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2003**

**Company Number: 2774071**

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**THE REDRESS TRUST**

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**Company Information**

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<b>Board of Directors</b>	Professor Bill Bowring QC Paul Garlick QC Joanna Glynn QC Charles Nall Dr Stuart Turner MD Bchir MA FRCP FRC Psych
<b>Secretary</b>	Dr Frances D'Souza CMG
<b>Company Number</b>	2774071
<b>Charity Number</b>	1015787
<b>Registered Office and Operating Address</b>	87 Vauxhall Walk London SE11 5HJ
<b>Auditors</b>	John Ellis & Company Chartered Accountants 240 High Holborn London WC1V 7DN

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**THE REDRESS TRUST**

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## THE REDRESS TRUST

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### BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2003

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The Board of Directors presents their report and the financial statements for the year ended 31 March 2003. The Board of Directors confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2000.

#### **Principal activities and review of activities**

The objects for which the charity was established, as defined by the Memorandum and Articles of Association, are:-

- to promote throughout the world the rehabilitation and protection of persons who are or at any time have been victims of torture and to assist them, and where appropriate their families, in gaining redress for their suffering
- to provide financial assistance to victims of torture in need throughout the world and legal assistance to such of them seeking redress from whatever source
- to seek the enforcement wherever possible of the right of the victims of torture to fair and adequate compensation
- to procure the abolition of torture by all lawful means including without limitation providing information and other assistance to states or governments prosecuting torturers and those who conspire with them.

There have been no changes in the objectives since the last annual report.

#### **Mission Statement**

To rebuild the lives and livelihoods of torture survivors and their families so that they become active and contributing members of society again.

To realise the mission, the principal objectives and five main activities of REDRESS for the year were:

#### **Casework**

REDRESS aims to provide a range of services to survivors of torture and families of victims as part of its casework programme. It advises torture survivors about legal avenues for reparation in national, regional and international jurisdictions and provides a range of assistance, including expert advice, referrals, litigation support and representation. REDRESS assists clients to obtain various forms of reparation, including compensation, rehabilitation, public acknowledgment of the wrong and formal apologies and also advocates for the prosecution of alleged perpetrators of torture wherever they may be found. It also works to ensure that victims participating in legal processes are treated with full dignity and respect. Depending on the objectives of the survivor, the countries in which the torture took place, and other factors such as the location of the perpetrator; REDRESS devises a suitable strategy to meet as far as possible the needs of the torture survivor and assists that person in achieving their goals. Such cases may include the following:

#### **Criminal prosecution of alleged perpetrators:**

Most torture survivors wish to see the perpetrators brought to justice. The most obvious way in which to achieve this is by bringing a criminal prosecution in the domestic court in the country where the torture took place. REDRESS may provide technical advice and expertise in this respect, and may liaise with lawyers in the country in order to facilitate this.

As torture is an international crime that gives rise to universal jurisdiction, and this has been recognized in the laws of most countries; it may be possible to bring a criminal prosecution in a domestic court outside of the state where the torture took place, or to request the extradition of the alleged perpetrator to face trial in another jurisdiction. Many countries require that the alleged perpetrator be physically present in the jurisdiction to proceed with the case, though this is not a requirement under the Geneva Conventions. REDRESS will also assist torture survivors in facilitating criminal prosecutions before international criminal

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### BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2003

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Tribunals. For prosecutions before the ICTY and ICTR, REDRESS may work with torture survivors by assisting them in preparing case summaries and background information, in obtaining advice from leading Counsel, and by passing on all the relevant information to the office of the prosecutor. REDRESS may also assist victims appearing as witnesses before the Tribunals to secure their rights and guarantee their protection in all stages of the procedure. In the case of the ICC, actions can be brought on behalf of the victims; REDRESS may liaise with lawyers to support and assist the official accusation or to lodge a separate claim. REDRESS may as well assist victims with legal counsel for challenges to reparations awarded.

#### **Civil action for reparation:**

Torture survivors may (in addition or only) seek compensation from either the government of the country where the torture occurred or from the individual alleged perpetrator if their identity is known. REDRESS will assess all civil remedies open to torture survivors; again the most obvious way in which to achieve this is by bringing a suit in the state where the torture took place; when this option is not available or desirable, other criteria relating to concepts of domicile, assets, nationality, jus cogens, may assist in bringing a claim in other domestic courts. If the case falls outside the U.K., REDRESS may analyse the national legal system to verify that there is a remedy available, in which case will liaise with lawyers in that country in order to lodge a claim in the domestic courts.

#### **Other possibilities**

When no criminal and/or civil remedy is available at a national level, a claim against the State can be lodged with regional human rights mechanisms such as the African Commission, the European Court of Human Rights or the Inter-American Commission and Court of Human Rights. Other possibilities are to bring the case before a United Nations mechanism such as the Human Rights Committee or the Committee against Torture. A prerequisite to taking such action is the exhaustion of domestic remedies, and the State in question must have specifically enabled the body to receive such complaints. If this is the case, REDRESS will assist torture survivors in preparing their case that may include drafting witness statements, preparing supporting evidence, and drafting petitions. Where it is impossible to bring a case for reparation to the attention of a supranational human rights mechanism, torture survivors may wish to use the more traditional forms of seeking reparation to remedy an international wrong - that is by using diplomatic protection; in which case a government may take up a case on behalf of the victim and make representations in another State. If these representations fail, a government may bring an action to the International Court of Justice (as long as local remedies were exhausted). It is the discretion of the government rather than the right of the victim to pursue this remedy and it is for the government to decide how and when to pursue the case on behalf of the victim. There are a variety of non and quasi-judicial forums where survivors of torture may claim compensation such as compensation commissions or pursuant to administrative laws providing reparations. The ICC, for example, will have a permanent Trust Fund for Victims that will provide victims with the awards of reparations made by the Court and possibly will allow victims of crimes under its jurisdiction to claim compensation. There are other national mechanisms that may provide some form of redress in respect to a specific timeframe or series of events, where survivors of torture may seek compensation as well. REDRESS may assist victims in pursuing these claims.

#### **Casework**

During the year REDRESS maintained active case files on 467 individuals of 14 different nationalities.

#### **Casework achievements include:**

- Received decision of the UN Human Rights Committee in respect of a complaint filed against the Philippines, that considered that the Complainant's right to be free from torture had been violated;
- Presented arguments as *amicus curiae* to the Sierra Leone Special Court on the legality of amnesties under international law;
- Provided further information to the Metropolitan Police regarding torture allegedly perpetrated in Bahrain;
- Provided advice to lawyers regarding the potential for a mass claim resulting from colonial practices in Kenya;
- Assisted Chilean victims of torture and family members in respect of an ongoing petition at the Inter-

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### BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2003

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- American Commission on Human Rights and in their efforts to prevent the official visit of the Esmeralda, the Chilean naval ship that was formerly used as a place for torture;
- Made a series of interventions to the United Nations in Kosovo regarding allegations that one of its civilian police officers from Zimbabwe had perpetrated torture while based in the Harare Central Investigation Department. The United Nations eventually requested that the Zimbabwe government withdraw this officer and open an official investigation with a view to his prosecution.

#### **Law Reform and Advocacy**

The right to reparation for torture is a well-recognized principle of international law though difficult to implement in practice. REDRESS' law reform and advocacy programme focuses on removing legal impediments to reparation for torture by promoting greater ratification of relevant international conventions and treaties and ensuring that these are fully incorporated into domestic law, and in promoting new instruments and laws as required. Part of this aspect of REDRESS' programme concerns the effort to reform and harmonise EU laws relating to reparation. Two conferences were held in partnership with FIDH at which a large number of academics, legal practitioners and NGOs participated. Recommendations arising from these meetings will be elaborated with politicians and policy makers.

As part of its UK programme, REDRESS continues to lead the campaign for the adoption of the Redress for Torture Bill, a bill that will enable survivors in the United Kingdom to access civil remedies and which proposes amendments to the UK State Immunity Act 1978. Internationally, REDRESS continues to promote the adoption of the draft Basic principles and guidelines on the right to a remedy and reparation, and played an instrumental role in the recent adoption by the UN Commission on Human Rights of the optional protocol to the Convention against Torture, and continues to play a leading role in advocating for the rights of victims at the International Criminal Court.

#### **Key initiatives included:**

REDRESS continues to promote the draft Redress for Torture Bill. In particular, the focus has been on state immunity and its application in Europe. The UK Government is opposed to making a unilateral exception to state immunity and REDRESS will widen its research on proposed changes to the State Immunity Act 1978. Redress is working with lawyers and peers, one of whom, Lord Archer of Sandwell QC, is prepared to introduce it as a Private Member's Bill.

On 8 April 2003, REDRESS, in collaboration with the NGO Coalition it had constituted to examine, promote and finalise the UN Draft Basic Principles and Guidelines on the Right to Reparation for Gross Violation of Human Rights, convened a second informative meeting during the 59th session of the Commission on Human Rights on 8 April 2003. The meeting was chaired by REDRESS' International Legal Advisor. REDRESS also produced a briefing document on the principles, entitled: "*Reparation for violations of human rights and humanitarian law: the Right to a Remedy and Reparations under International Law.*"

The Rome Statute of the International Criminal Court (ICC) entered into force on 1 July 2002 triggering the jurisdiction of the first permanent, international tribunal capable of trying individuals for the gravest crimes of international law: genocide, war crimes and crimes against humanity (including torture) and once defined, aggression. REDRESS played a particularly influential role in the development of draft text relating to reparation for victims during the Preparatory Commission process. These steps led to the first international criminal court with power to award reparations to victims.

REDRESS continues to work closely with the Court on the development of operational procedures relating to victims rights. Most recently, it brought together a range of nongovernmental organizations under the auspices of the Victims Rights Working Group to comment on the structures and procedures to be put in place to enable victim participation in proceedings at the Court. The result was a seminal report and recommendations on victim participation, presented to the judges in advance of their November 2003 plenary session.

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### BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2003

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#### Research and information

REDRESS is at the forefront of research on reparation and access to justice. It continues to analyse standards at the national, regional and international level in order to stay abreast of any changes and ensure the progressive development of the law.

#### The Audit Project

At the national level, REDRESS has completed a major programme of research into the laws and practices relating to the right to reparation for torture in 31 selected states.

The Audit Project was conceived with the understanding that national processes for reparation for torture are crucial if the practice of torture is ever to be eradicated. National processes are the most meaningful for survivors of torture around the world, and the initial forum of redress for any torture survivor. Even when remedies are exhausted and survivors can avail themselves of regional or international complaints procedures or courts, these remedies, which may only assist a fraction of all victims, cannot replace domestic remedies.

The Project was carried out in cooperation with local and international counterparts, primarily lawyers, academics and NGO activists, coordinated by REDRESS. It also promoted the sharing of expertise amongst concerned individuals and groups, and facilitated the coordination of efforts by the strengthening of a growing international network of organisations working towards the eradication of torture. The programme raised awareness of the plight of torture survivors and on their right to reparation. In this respect, the pooling of existing resources, the exchange and collection of information and the highlighting of deficiencies in domestic laws all helped to prepare the ground for longer-term changes. The following countries were reviewed: Mexico; Peru; Brazil; Argentina; Chile; Cuba; United Kingdom; Switzerland; Romania; Russia; Federal Republic of Yugoslavia; Turkey; Morocco; Egypt; Sudan; Nigeria; Kenya; Zimbabwe; South Africa; Rwanda; Lebanon; Israel; Bahrain; Iran; Uzbekistan; India; Sri Lanka; Nepal; Indonesia; Philippines; China; Japan.

#### Universal Jurisdiction Information Network (UJ Info)

REDRESS, together with the Center for Justice and Accountability (CJA) completed the first phase of the Universal Jurisdiction Information Network, a central resource for information on universal jurisdiction that facilitates coordination of strategies on the issue. Full funding for the second Phase was received from the Ford Foundation.

#### Key Results this Year:

- The Project Coordinator has participated in several conferences and debates and conducted extensive outreach with partners and end-users worldwide, in order to ensure that the Project met the needs and expectations of all beneficiaries;
- A listserv for Universal Jurisdiction experts has been established and has a membership of well over one hundred, including the international justice directors of the major human rights organizations as well as key academics and lawyers;
- The design for the comprehensive website was completed. It now provides lawyers, judicial officials, human rights advocates and victims with the legal tools needed to advance accountability through universal jurisdiction;
- The Network has collected and uploaded laws and case documents from more than 20 countries worldwide.

#### Public Awareness

REDRESS seeks to raise awareness on a number of levels. The organization seeks to draw greater attention to the plight of torture survivors to ensure that their needs and concerns are taken into account in the formulation of national and international policies that impact on them. REDRESS accomplishes this by publishing reports, articles and materials aimed at a wide array of audiences, by attending and speaking on the plight of torture survivors at various forums, and by conducting extensive outreach with policy makers, legal and medical professionals, academics, members of the media and others. It seeks to raise awareness

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### BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2003

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within the United Kingdom and internationally.

In this context REDRESS has undertaken The Justice Project run by a Zimbabwean lawyer that aims to document cases of torture in Zimbabwe as a record for any future tribunal and as a basis for attempting to use universal jurisdiction to enforce accountability on the perpetrators of torture and justice for the survivors and their families.

Additionally, REDRESS seeks to build awareness amongst torture survivors to ensure that they are aware of their rights and of services geared to meet their needs.

Redress continued to work on the drafting of and for the adoption of the Draft Optional Protocol to the Convention Against Torture (DOP). It was adopted at the 58th Session of the Commission on Human Rights (April 2002). In the year following the adoption of the Optional Protocol, REDRESS continued to work with the Association for the Prevention of Torture and other partners in raising ratification with States Parties to the Convention. The adoption of the Protocol was a major success, going beyond the expectations of those involved in the process. Part of the reason for this success is the close collaboration between all NGOs working in furtherance of this process, including REDRESS and the development and implementation of workable strategies capable of being implemented.

REDRESS published the *'world map on torture'* which is part of its revised website providing enhanced access to justice resources on reparation for torture.

REDRESS has developed extensive online resources, entitled *'The Reparation Resource'*. The Resource is designed to assist local NGOs and individual torture survivors who are seeking additional information on reparation for torture and other related matters.

Finally, REDRESS has published and distributed the first two issues of its Bi-Annual Journal of the Redress Trust providing topical articles on the latest developments internationally including recent standards and principles adopted, new legal decisions as well as a brief update on REDRESS actions on behalf of torture survivors.

#### **Future Strategy**

REDRESS plans to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements. Additionally, REDRESS, through its work, has formed a number of close relationships with nongovernmental organisations with mandates to provide assistance to torture survivors worldwide. It intends to reinforce these relationships by developing strategic alliances in a number of key countries. REDRESS also hopes to strengthen its work on the International Criminal Court. Now that the Rome Statute is in force, much needs to be done to translate the principles of the Statute and the Rules of Procedure and Evidence into a functional, effective Court.

#### **Company Status**

The Redress Trust is a company limited by guarantee, governed by its memorandum and articles of association dated 7 December 1992, and is registered under the number 2774071. The company is registered as a charity with the Charity Commission under the number 1015787.

#### **Reserves policy**

The Board of Directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 3 and 6 months of the resources expended. At this level, the Board of Directors feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding.

At present the free reserves do not reach this target level and the Board of Directors are considering ways in which additional unrestricted funds will be raised.



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### BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2003

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#### Risk management

The Board of Directors, as the Trustees of the charity, have identified that the main risks are not meeting fundraising targets and ensuring that funders' accountability requirements continue to be met. During the year the Trustees reviewed and upgraded the financial control systems to improve the timeliness and quality of financial information, reflecting Redress's increased scale of operations over the last two years. The Trustees are undertaking a review of all the risks and opportunities facing Redress.

#### Supporters

We would like to thank all grant providers, foundations, trusts and other organisations for their continued support of REDRESS over the year:

- The European Community
- The United Nations Voluntary Fund for Victims of Torture
- The Community Fund
- Esmee Fairbairn Charitable Trust
- The Ford Foundation
- Bromley Trust
- Lloyds TSB Foundation
- H B Allen Charitable Trust
- Hilden Charitable Fund
- Rowan Charitable Trust
- The UK Foreign and Commonwealth Office
- The French Ministry of Foreign Affairs
- Sir Jeremiah Colman GT
- The Office for Transitional Initiatives (US AID)
- The Amani Trust
- The International Rehabilitation Centre for Torture Victims (IRCT), Copenhagen, Denmark.
- The Leathersellers Guild
- Individual supporters and volunteers

#### Individual supporters and volunteers

As always, we are very grateful to those individuals who supported our work this year. This year, we have received £9,226 from individual donations. The Directors would also like to record their appreciation of the more than 50 volunteers who willingly gave their time to the benefit of the charity.

#### Staff changes

William Dishington, Company Secretary and IT manager left REDRESS in January 2003. Keith Carmichael, Executive Director stepped down from this position to become Senior Adviser employed by IRCT and working with and from the REDRESS office. Frances D'Souza resigned as a Trustee of REDRESS in January 2003 and assumed the position of Acting Executive Director and Company Secretary.

#### Financial review

The company had net incoming resources on unrestricted funds, a surplus, of £1,811 for the year. Together with the accumulated *surplus* brought forward from previous years, the company now has an accumulated surplus on unrestricted funds of £10,279 (2002, *surplus* of £8,468). Restricted funds carried forward at 31 March 2003 amounted to £4,369 (2002, £46,316). This is sufficient for the activities for which the funds were provided.

This surplus on unrestricted funds was made despite the fundraising climate continuing to be difficult. The Directors have devoted a considerable amount of time to developing Redress's fundraising strategy and have contingency plans in place to deal with shortfalls should they arise. The Directors have also carefully addressed the complementarity of Redress's work with other national and international organisations to assure donors that funding contributes the maximum impact to a co-ordinated approach to Redress's

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**BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2003**

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overall goals.

If you have not yet supported Redress's work, or would like to make a further contribution, please use the contact details supplied at the front of this report.

**Board of Directors**

The members of the Board are the directors in company law, and are the trustees in charity law. Those who served during the year, except where indicated, was :

Professor Bill Bowring  
Joanna Glynn QC (Chair in January 2003)  
Owen Davies QC (Chair) (resigned in January 2003)  
Charles Nall (Treasurer)  
Dr Frances D'Souza CMG (resigned in January 2003)  
Dr Stuart Turner MD Bchir MA FRCP FRC Psych  
Paul Garlick QC (appointed in November 2003)

At every third Annual General meeting all the members of the Board of Directors retire from office.

**Statement of the Board of Directors annual responsibilities**

Company and charity law applicable to charities in England and Wales requires the Board of Directors 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 surplus or deficit of the charitable company for that period. In preparing those financial statements, the Board of Directors is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The Board of Directors is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. 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.

**Events since the end of the year**

In the opinion of the Board of Directors no event since the balance sheet date significantly affects the company's financial position.

**Auditors**

The auditors, John Ellis & Company, will be proposed for reappointment in accordance with section 385 of the Companies Act 1985.

This report was approved by the Board of Directors on 21/01/2004 and signed on its behalf by:

Joanna Glynn  
Director

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## THE REDRESS TRUST

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE REDRESS TRUST

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We have audited the financial statements of The Redress Trust for the period ended 31 March 2003 set out on pages 9 to 18. These financial statements have been prepared under the historical cost convention and the accounting policies set out on pages 11 to 12.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of the Board of Directors and auditors**

As described in the Statement of Board of Directors' annual responsibilities the company's Board of Directors' is responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Board of Directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Board of Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of audit opinion**

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Board of Directors' in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### **Opinion**

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2003 and of its results for the period then ended and have been properly prepared in accordance with the Companies Act 1985.

#### **John Ellis & Company**

Chartered Accountants  
and Registered Auditors  
240 High Holborn  
London WC1V 7DN

**THE REDRESS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
For the year ended 31 March 2003

	Unrestricted Funds	Restricted Funds	Total Funds 2003	Total Funds 2002
Note	£	£	£	£
<b>Incoming Resources</b>				
Donations and gifts	42,620	46	42,666	21,831
Activities in furtherance of the charity's objectives				
Grants receivable	60,683	335,667	396,350	258,511
Other income	4,338	-	4,338	9,428
Investment income	655	46	701	3,392
<b>Total Incoming Resources</b>	<b>108,296</b>	<b>335,759</b>	<b>444,055</b>	<b>293,162</b>
<b>Resources Expended</b>				
Costs of activities in furtherance of the charity's activities				
Direct charitable expenditure	4 55,090	410,472	465,562	319,025
Fundraising and publicity	5 8,440	-	8,440	6,906
Management and administration of the charity	6 10,189	-	10,189	16,835
<b>Total Resources Expended</b>	<b>73,719</b>	<b>410,472</b>	<b>484,191</b>	<b>342,766</b>
<b>Net Incoming/(Outgoing) Resources before transfers</b>	<b>34,577</b>	<b>(74,713)</b>	<b>(40,136)</b>	<b>(49,604)</b>
Transfers between funds	10 (32,766)	32,766	-	-
<b>Net Incoming/(Outgoing) Resources</b>	<b>1,811</b>	<b>(41,947)</b>	<b>(40,136)</b>	<b>(49,604)</b>
Fund balances brought forward at 1 April 2002	8,468	46,316	54,784	104,388
<b>Fund balances carried forward at 31 March 2003</b>	<b>£ 10,279</b>	<b>£ 4,369</b>	<b>£ 14,648</b>	<b>£ 54,784</b>

The balance on restricted funds represents the amount of funds available for specific projects or activities which were not finished at the year end. These funds are therefore necessary to complete the project of activity in the next year and are not a surplus available to the charity for other purposes.

There were no recognised gains and losses for 2003 or 2002 other than those included in the statement of financial activities. There were no acquisitions or discontinued operations during the current or preceding year.

The notes on pages 11 to 18 form part of these financial statements.

**THE REDRESS TRUST**

**BALANCE SHEET**  
As at 31 March 2003

	Note	£	2003 £	£	2002 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	12		13,192		13,836
<b>CURRENT ASSETS</b>					
Debtors	13	80,553		21,522	
Cash at bank and in hand		60,307		106,573	
		<u>140,860</u>		<u>128,095</u>	
<b>CREDITORS: amounts falling due within one year</b>	14	<b>(139,404)</b>		<b>(87,147)</b>	
<b>NET CURRENT ASSETS</b>			<u>1,456</u>		<u>40,948</u>
<b>NET ASSETS</b>			<u>£ 14,648</u>		<u>£ 54,784</u>
<b>FUNDS</b>					
Restricted funds	16		4,369		46,316
Unrestricted funds			10,279		8,468
			<u>£ 14,648</u>		<u>£ 54,784</u>

The financial statements were approved by the Board of Directors on 21/01/2004 and signed on its behalf by:

Joanna Glynn  
Director

Charles Nall  
Director

The notes on pages 11 to 18 form part of these financial statements.

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### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2003

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#### 1. ACCOUNTING POLICIES

A summary of the principal accounting policies, all of which have been applied consistently throughout the year and with the preceding year, is set out below.

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in October 2000 and with applicable accounting standards. The financial statements include the results of the company's operations which are described in the Board of Directors Report and all of which are continuing.

The company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

##### 1.2 Company status

The charity is a company limited by guarantee. The members of the company are the Board of Directors' named on page 7. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

##### 1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Board of Directors' in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

##### 1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

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## THE REDRESS TRUST

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### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2003

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#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Overheads have been allocated on the basis of staff costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### 1.6 Value added tax

Value added tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### 1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	25%	Straight line
Fixtures & fittings	-	15%	Straight line

#### 1.8 Deferred grants

Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation on fixed assets purchased with such grants is charged against the restricted fund over the expected useful life of the asset.

Grants of a revenue nature are credited to incoming resources in the period in which they are receivable. Grants received in advance for specified future periods are carried forward as deferred income.

**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2003

**2. INCOMING RESOURCES FROM ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS**

	Unrestricted Funds	Restricted Funds	Total Funds 2003	Total Funds 2002
	£	£	£	£
Access to Justice	-	186,348	186,348	98,507
Grotius II Criminal Programme	-	1,448	1,448	-
Legal Assistance	-	45,016	45,016	61,655
Access to Justice UK	-	50,838	50,838	23,179
Anti-immunity	-	24,014	24,014	15,635
TSPR and others	-	7,525	7,525	-
Justice Project - OTI	-	20,570	20,570	-
General	108,296	-	108,296	94,184
	<u>£ 108,296</u>	<u>£ 335,759</u>	<u>£ 444,055</u>	<u>£ 293,160</u>

**3. TOTAL RESOURCES EXPENDED**

	Direct Expenditure	Fundraising & publicity	Management & administration	Total Funds 2003	Total Funds 2002
	£	£	£	£	£
Staff costs	285,855	-	-	285,855	177,643
Recruitment	70	-	-	70	4,780
Reports and briefing	4,240	-	-	4,240	14,512
Travelling costs & other related	24,649	-	-	24,649	24,167
Premises	28,685	-	-	28,685	20,819
Communications	16,857	-	-	16,857	32,366
Legal & Professional	16,675	-	-	16,675	97
Consultancy & part time staff	60,256	-	-	60,256	31,086
Fundraising and publicity	-	8,440	-	8,440	6,906
General and office costs	28,275	-	10,189	38,464	30,390
	<u>£ 465,562</u>	<u>£ 8,440</u>	<u>£ 10,189</u>	<u>£ 484,191</u>	<u>£ 342,766</u>



**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2003

**4. DIRECT CHARITABLE EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Total Funds 2003	Total Funds 2002
	£	£	£	£
Access to Justice	-	204,962	204,962	117,051
Grotius II Criminal Programme	-	1,448	1,448	-
Legal Assistance	-	71,981	71,981	41,439
Access to Justice UK	-	57,677	57,677	20,102
Anti-immunity	-	48,235	48,235	28,305
TSPR and others	-	4,956	4,956	17,023
Justice Project - OTI	-	21,213	21,213	-
General	55,090	-	55,090	95,105
	<u>£ 55,090</u>	<u>£ 410,472</u>	<u>£ 465,562</u>	<u>£ 319,025</u>

**5. FUNDRAISING AND PUBLICITY**

	Unrestricted Funds	Restricted Funds	Total Funds 2003	Total Funds 2002
	£	£	£	£
Fees	8,440	-	8,440	6,906
	<u>8,440</u>	<u>-</u>	<u>£ 8,440</u>	<u>£ 6,906</u>

**6. MANAGEMENT AND ADMINISTRATION OF THE CHARITY**

	Unrestricted Funds	Restricted Funds	Total Funds 2003	Total Funds 2002
	£	£	£	£
Auditors remuneration	1,500	-	1,500	1,472
General and office costs	8,689	-	8,689	15,363
	<u>£ 10,189</u>	<u>£ -</u>	<u>£ 10,189</u>	<u>£ 16,835</u>

**7. COMMUNITY FUND**

The company received financial assistance of £45,603 from the Community Fund as a contribution towards the Access to the Justice Programme (UK). An amount of £5,067 has been carried forward to 2003/04.

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**THE REDRESS TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2003

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**8. NET INCOMING/(OUTGOING) RESOURCES**

Net incoming/(outgoing) resources is stated after charging:

	2003	2002
	£	£
Depreciation of tangible fixed assets		
- owned by the company	3,957	3,164
Auditors' remuneration	1,500	1,472
	<u>5,457</u>	<u>4,636</u>

No member of the Board of Directors received any emoluments or expenses and no employee received emoluments of £50,000 or more (2002 - *£Nil*).

**9. STAFF COSTS**

Staff costs were as follows:

	2003	2002
	£	£
Wages and salaries	216,642	149,840
Social security costs	25,843	14,072
Pension and other costs	43,370	13,731
	<u>£ 285,855</u>	<u>£ 177,643</u>

The average monthly number of employees during the year was as follows:

	2003	2002
Project staff	8	4
Management and administration	2	2
	<u>10</u>	<u>6</u>

**10. TRANSFERS BETWEEN FUNDS**

This is the amount unrestricted funds contribute to activities where the funding is restricted.

**11. TAXATION**

The company is a charity and claims exemption from corporation tax under S505(1) ICTA 1988.

**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2003

**12. TANGIBLE ASSETS**

	Office Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>			
At 1 April 2002	23,954	7,009	30,963
Additions	3,313	-	3,313
At 31 March 2003	<u>27,267</u>	<u>7,009</u>	<u>34,276</u>
<b>Depreciation</b>			
At 1 April 2002	15,068	2,059	17,127
Charge for year	3,082	875	3,957
At 31 March 2003	<u>18,150</u>	<u>2,934</u>	<u>21,084</u>
<b>Net Book Value</b>			
At 31 March 2003	<u>£ 9,117</u>	<u>£ 4,075</u>	<u>£ 13,192</u>
At 31 March 2002	<u>£ 8,886</u>	<u>£ 4,950</u>	<u>£ 13,836</u>

**13. DEBTORS**

	2003 £	2002 £
<b>Due within one year</b>		
Other debtors	8,602	538
Prepayments and accrued income	9,596	951
Grants in arrears	62,355	20,033
	<u>£ 80,553</u>	<u>£ 21,522</u>

**14. CREDITORS:  
Amounts falling due within one year**

	2003 £	2002 £
Bank loans and overdrafts	19,673	-
Trade creditors	35,080	22,659
Social security and other taxes	5,533	6,312
Other creditors	24,890	10,415
Accruals	18,314	3,696
Deferred income	35,914	44,065
	<u>£ 139,404</u>	<u>£ 87,147</u>

**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2003

**15. DEFERRED INCOME**

	2003	2002
	£	£
At 1 April 2002	44,065	119,864
Incoming resources deferred in the current year	35,914	44,065
Amounts released to statement of financial activities	(44,065)	(119,864)
	£ 35,914	£ 44,065

Included within deferred income are amounts received from the European Community of £23,284 and the Community Fund of £5,067.

**16. RESTRICTED FUNDS**

The funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trusts to be applied for specific purposes:

	Balance 1 April 2002	Movement in Incoming	Resources Outgoing	Balance 31 March 2003
	£	£	£	£
Access to Justice	426	186,348	(186,774)	-
Grotius II - Criminal Programme	-	1,448	(1,448)	-
Legal Assistance	20,216	45,016	(65,232)	-
Access to Justice UK	3,076	50,838	(53,914)	-
Anti-immunity	20,799	24,013	(44,812)	-
Justice Project - OTI	-	20,570	(20,570)	-
TSPR & others	1,799	7,526	(4,956)	4,369
	£ 46,316	£ 335,759	£ (377,706)	£ 4,369

**17. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES**

At the end of the period there were no capital commitments, contingent liabilities or other financial commitments for which full provision has not been made in these financial statements ( 2002 £Nil ).

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**THE REDRESS TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2003**

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**18. THE REDRESS TRUST LIMITED**

The Redress Trust Limited was incorporated as a Not-for-Profit Corporation in the State of New York on 27 June 1995, (Number 13-4028661). The Internal Revenue Service determined on 22 October 1999 that The Redress Trust Limited (USA) is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organisation under Section 501(c)(3).

The Board of Directors consists of:-

Professor Michael Bazylar (USA), Chair  
Stephanie Deckrosh (USA)  
Charles Nall (UK) Treasurer  
Barney Mayhew (UK)  
Professor Naomi Roht-Arriaza (USA)  
Professor Dinah Shelton (USA)  
Professor David Weissbrodt (USA)

Dr Frances D'Souza (UK) is secretary