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**THE REDRESS TRUST**

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**BOARD OF DIRECTORS REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2004**

**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 Nail 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 2004

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The Board of Directors present their report and the financial statements for the year ended 31 March 2004. 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 justice and 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. REDRESS 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.

Because 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

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### BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2004

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Geneva Conventions. REDRESS will also assist torture survivors in facilitating criminal prosecutions before International Criminal Tribunals. For prosecutions before the International Criminal Tribunals for the Former Yugoslavia and Rwanda (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 International Criminal Court (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 at 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 nonand 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 also seek compensation. REDRESS may assist victims in pursuing these claims.

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

- ◇ Took steps to enforce a decision of the UN Human Rights Committee in respect of a complaint filed against the Philippines, which considered that the Complainant's right to be free from torture had been violated;
- ◇ Supported the relatives of British nationals detained in Saudi Arabia in their bid to obtain the release of the nationals and to ensure their humane treatment during their continued incarceration. Once they were released, in August 2003, REDRESS assisted three of the victims to find a lawyer in the UK and continued to work closely with this lawyer in order to urge the Saudi

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### BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2004

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government to provide them with reparation including confirmation of their innocence, return of money held in frozen bank accounts and adequate compensation, and to enlist the assistance of the British government to ensure this right. REDRESS submitted an intervention in the matter of *Ronald Jones v. The Minister of Interior of the Kingdom of Saudi Arabia and Lt. Col. Abdul Aziz* on the relationship between state immunity provisions and inviolable international norms such as the prohibition of torture.

- ◊ Received the decision of the Sierra Leone Special Court on the inapplicability of the amnesty set out in the Lomé Accord to the types of crimes dealt with by the Court, which followed REDRESS oral and written submissions on the case.
- ◊ Assisted a Chilean torture survivor with his petition to the Inter-American Commission on Human Rights, in particular to collate further evidence and other arguments in support of the claim;
- ◊ Intervened with the United Nations regarding the deployment of a Zimbabwean police officer accused of torture to a civilian police mission in Kosovo, resulting in the officer's suspension from UN duty and eventual request by the UN to the Zimbabwe Government for him to be returned to Zimbabwe to face further investigation and possible 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 the International Federation of Human Rights (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:

- ◊ Continued to promote the draft Redress for Torture Bill, which would provide an exception to state immunity in the United Kingdom for torture;
- ◊ Held two international working sessions, first in Paris and second at the European Parliament in Brussels, respectively, on the fostering of a harmonized European Union approach to international crimes including torture. The sessions, which brought together civil society representatives, legal practitioners, academics, government representatives, officials of the European Union and the Council of Europe and other experts, discussed the potential for a framework decision to harmonise procedural rules for such crimes regarding jurisdiction, access to justice and other matters, and looked at methods to better utilise existing cooperation mechanisms, such as Europol, Eurojust, and other contact points;
- ◊ REDRESS continued to play a leading role in garnering further support for the UN Draft Basic Principles and Guidelines on the Right to Reparation for Gross Violation of Human Rights amongst governments, intergovernmental and nongovernmental organisations. REDRESS developed and led a coalition of NGOs in support of the draft principles and provided the key drafters with comments and suggestions on the text, leading to the issuance of a new draft text in

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### BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2004

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October 2003. It drafted a number of position papers on behalf of the NGO Coalition and together with the International Commission of Jurists, REDRESS presented detailed drafting language to the Special Rapporteurs. As part of its activities, REDRESS organized a series of seminars with experts, delegates and NGOs, and attended the 2nd Consultative Meeting to review the draft text. During the 60th Session of the Commission on Human Rights, a resolution convening a third Consultative Meeting to review and finalise the Draft was adopted. The Office of the High Commissioner for Human Rights will hold the meeting in November 2004;

- ◊ Victims at the International Criminal Court. 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, the crime of aggression. REDRESS played a particularly influential role in the development of draft texts 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. In the past year, REDRESS, in collaboration with the Victims Rights Working Group, which it continues to chair, presented a series of policy documents and recommendations to the Court on the participation for victims in proceedings and the operation of the Trust Fund for Victims;
- ◊ REDRESS participated in the ratification campaign for the Optional Protocol to the Convention against Torture, which was opened for signature and ratification on 4 February 2003. REDRESS worked with other members of the Coalition of International Nongovernmental Organisations Against Torture (CINAT) to raise awareness about the Optional Protocol and to encourage governments to ratify.

#### **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.

#### **Key Results this Year:**

- ◊ At the national level, REDRESS had completed a major EC funded programme of research into the laws and practices relating to the right to reparation for torture in 31 selected states. In July 2003, the United Nations Special Rapporteur on Torture drew the attention of the General Assembly to REDRESS' final report, citing and endorsing the Report's main conclusions.
- ◊ As part of the second phase of the Audit research programme, REDRESS, together with the Bangladesh Rehabilitation Centre for Trauma victims (BRCT), Dhaka, convened a seminar in Dhaka entitled: The Right to Reparation for Torture Survivors in Bangladesh on 27 February 2004, leading to a report on local remedies for torture in that country. The conference brought together a range of civil society organisations, members of the judiciary, lawyers and government officials to discuss topics ranging from: the international legal obligations to prevent and punish torture; legal and institutional reform; advocacy and awareness raising initiatives and the particular problems facing victims of torture in Bangladesh;
- ◊ REDRESS authored a discussion paper entitled Reparation for Torture in Iraq in the Context of Transitional Justice: Ensuring Justice for Victims and Preventing Future Violations. This discussion paper, produced in English and Arabic, was released in February 2004. The paper addresses the systematic practice of torture during the Ba'ath regime and invites Iraqi and international policy makers to take the needs of victims and the scale of past abuses into account in the ongoing discussions on transitional justice. The range of issues facing Iraq at this juncture is staggering and the paper seeks to remind policy makers of the importance of grappling with the legacy of past abuses. The paper is the product of discussions with a range of legal experts and civil society representatives. It also builds on REDRESS' expertise in securing the rights of victims in international criminal justice processes, particularly its work on the International Criminal Court;

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### BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2004

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- ◊ REDRESS participated in a number of meetings and conferences during the year where its expertise on torture and reparation was called upon by a variety of national and international convenors. The organisation was invited by OSCE-ODIHR to assist in the facilitation of a seminar on redress for torture in Uzbekistan. The seminar followed the visit and report of the Special Rapporteur on Torture, which highlighted a series of systemic problems regarding the practice of torture. REDRESS' international legal advisor provided input into the planning, the agenda and gave a series of detailed presentations on the obligations to provide redress and reparation to victims of torture. Equally, REDRESS intervened in meetings in Turkey on strategies to combat torture, and in the Philippines, in a landmark meeting that regrouped victims associations from across Asia.

#### **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 fora, and by conducting extensive outreach with policy makers, legal and medical professionals, academics, members of the media and others. It seeks to raise awareness within the United Kingdom and internationally.

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 has developed extensive online resources as part of its re-designed website [[www.redress.org](http://www.redress.org)], featuring all of its publications, summary information on national and international practices, case summaries of international decisions relating to reparation.

Finally, REDRESS has continued to publish and distribute its Bi-Annual Journal 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. In particular, REDRESS has embarked on a outreach/local capacity building programme that seeks to impart skills to local individuals and groups to monitor the incidence of torture systematically and to provide immediate information to victims. There is special concern about the status of women and child victims of torture who, due in part to local culture, are unable to gain redress. 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



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### BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2004

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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.

#### **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
- ◊ H B Allen Charitable Trust
- ◊ Hilden Charitable Fund
- ◊ The John D. and Catherine T. MacArthur Foundation
- ◊ The French Ministry of Foreign Affairs
- ◊ Sir Jeremiah Colman GT
- ◊ The Office of Transition Initiatives (US AID)
- ◊ The Amani Trust
- ◊ The International Rehabilitation Centre for Torture Victims (IRCT)
- ◊ 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 £1,318 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.

#### **Financial review**

The company had net incoming resources on unrestricted funds, a surplus, of £7,313 for the year. Together with the accumulated *surplus* brought forward from previous years, the company now has an accumulated surplus on unrestricted funds of £17,592 (2003, *surplus* of £10,279). Restricted funds carried forward at 31 March 2004 amounted to £86,576 (2003, £4,369). 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 overall goals.

If you have not yet supported Redress's work, or would like to make a further contribution, please use the

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### BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2004

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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  
Paul Garlick QC (appointed in November 2003)  
Joanna Glynn QC (Chair in January 2003)  
Charles Nall (Treasurer)  
Dr Stuart Turner MD Bchir MA FRCP FRC Psych

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 8 November 2004 and signed on its behalf by:

Joanna Glynn QC  
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 2004 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 2004 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 2004

	Unrestricted Funds	Restricted Funds	Total Funds 2004	Total Funds 2003
Note	£	£	£	£
<b>Incoming Resources</b>				
Donations and gifts	24,481	6,611	31,092	42,666
Activities in furtherance of the charity's objectives				
Grants receivable	61,583	470,208	531,791	396,350
Other income	12,523	6,600	19,123	4,338
Investment income	498	-	498	701
<b>Total Incoming Resources</b>	<b>99,085</b>	<b>483,419</b>	<b>582,504</b>	<b>444,055</b>
<b>Resources Expended</b>				
Costs of activities in furtherance of the charity's activities				
Direct charitable expenditure	4 52,695	435,187	487,882	472,251
Fundraising and publicity	5 1,602	-	1,602	8,440
Management and administration of the charity	6 3,500	-	3,500	3,500
<b>Total Resources Expended</b>	<b>57,797</b>	<b>435,187</b>	<b>492,984</b>	<b>484,191</b>
<b>Net Incoming/(Outgoing) Resources before transfers</b>	<b>41,288</b>	<b>48,232</b>	<b>89,520</b>	<b>(40,136)</b>
Transfers between funds	10 (33,975)	33,975	-	-
<b>Net Incoming/(Outgoing) Resources</b>	<b>7,313</b>	<b>82,207</b>	<b>89,520</b>	<b>(40,136)</b>
Fund balances brought forward at 1 April 2003	10,279	4,369	14,648	54,784
<b>Fund balances carried forward at 31 March 2004</b>	<b>£ 17,592</b>	<b>£ 86,576</b>	<b>£ 104,168</b>	<b>£ 14,648</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 2004 or 2003 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.

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**THE REDRESS TRUST**

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**BALANCE SHEET**  
As at 31 March 2004

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	Note	£	2004 £	£	2003 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	12		9,605		13,192
<b>CURRENT ASSETS</b>					
Debtors	13	35,708		80,553	
Cash at bank and in hand		118,263		60,307	
		<u>153,971</u>		<u>140,860</u>	
<b>CREDITORS: amounts falling due within one year</b>	14	<u>(59,408)</u>		<u>(139,404)</u>	
<b>NET CURRENT ASSETS</b>			<u>94,563</u>		<u>1,456</u>
<b>NET ASSETS</b>			<u>£ 104,168</u>		<u>£ 14,648</u>
<b>FUNDS</b>					
Restricted funds	16		86,576		4,369
Unrestricted funds			17,592		10,279
	17		<u>£ 104,168</u>		<u>£ 14,648</u>

The financial statements were approved by the Board of Directors on 8 November 2004 and signed on its behalf by:

Joanna Glynn QC  
Director

Charles Nall  
Director

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

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## THE REDRESS TRUST

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### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2004

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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 preceeding 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 2004

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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 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

**1.7 Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet 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.

**1.8 Pension**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

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

	Unrestricted Funds	Restricted Funds	Total Funds 2004	Total Funds 2003
	£	£	£	£
Access to Justice	-	193,970	193,970	186,348
Grotius II Criminal Programme	-	64,451	64,451	1,448
Legal Assistance	-	31,007	31,007	45,016
Access to Justice UK	-	65,873	65,873	50,838
Anti-immunity	-	30,647	30,647	24,014
Publication of Torture Survivors' Book	-	6,500	6,500	7,525
Justice Project - OTI	-	35,422	35,422	20,570
International Criminal Court	-	55,549	55,549	-
General	99,085	-	99,085	108,296
	<b>£ 99,085</b>	<b>£ 483,419</b>	<b>£ 582,504</b>	<b>£ 444,055</b>

**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2004

**3. TOTAL RESOURCES EXPENDED**

	Direct	Fundraising	Management	Total Funds 2004	Total Funds 2003
	Expenditure	& publicity	& administration		
	£	£	£	£	£
Staff costs	224,542	-	-	224,542	285,855
Recruitment	2,267	-	-	2,267	70
Reports and briefing	20,995	-	-	20,995	4,240
Travelling costs & other related	22,148	-	-	22,148	24,649
Premises	41,423	-	-	41,423	28,685
Communications	13,265	-	-	13,265	16,857
Legal & Professional	4,074	-	-	4,074	16,675
Consultancy & part time staff	119,201	-	-	119,201	60,256
Fundraising and publicity	-	1,602	-	1,602	8,440
General and office costs	39,967	-	3,500	43,467	38,464
	<u>£ 487,882</u>	<u>£ 1,602</u>	<u>£ 3,500</u>	<u>£ 492,984</u>	<u>£ 484,191</u>

**4. DIRECT CHARITABLE EXPENDITURE**

	Unrestricted	Restricted	Total Funds 2004	Total Funds 2003
	Funds	Funds		
	£	£	£	£
Access to Justice	-	200,727	200,727	204,962
Grotius II Criminal Programme	-	75,521	75,521	1,448
Legal Assistance	-	31,007	31,007	71,981
Access to Justice UK	-	47,563	47,563	57,677
Anti-immunity	-	31,904	31,904	48,235
Publication of Torture Survivors' Book	-	10,872	10,872	4,956
Justice Project - OTI	-	37,593	37,593	21,213
General	52,695	-	52,695	61,779
	<u>£ 52,695</u>	<u>£ 435,187</u>	<u>£ 487,882</u>	<u>£ 472,251</u>



**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2004

**5. FUNDRAISING AND PUBLICITY**

	Unrestricted Funds	Restricted Funds	Total Funds 2004	Total Funds 2003
	£	£	£	£
Fees	1,602	-	1,602	8,440
	<u>1,602</u>	<u>-</u>	<u>£ 1,602</u>	<u>£ 8,440</u>

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

	Unrestricted Funds	Restricted Funds	Total Funds 2004	Total Funds 2003
	£	£	£	£
Auditors remuneration	3,500	-	3,500	3,500
	<u>£ 3,500</u>	<u>£ -</u>	<u>£ 3,500</u>	<u>£ 3,500</u>

**7. COMMUNITY FUND**

The company received financial assistance of £65,873 from the Community Fund as a contribution towards the Access to the Justice Programme (UK).

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

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

	2004 £	2003 £
Depreciation of tangible fixed assets - owned by the company	4,499	3,957
Auditors' remuneration		
Audit	3,500	3,500
Other services	4,602	-
	<u>4,602</u>	<u>-</u>

No member of the Board of Directors received any emoluments or expenses and no employee received emoluments of £50,000 or more (2003 - £Nil).

**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2004

**9. STAFF COSTS**

Staff costs were as follows:

	2004 £	2003 £
Wages and salaries	187,690	216,642
Social security costs	19,873	25,843
Pension and other costs	16,979	43,370
	<b>£ 224,542</b>	<b>£ 285,855</b>

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

	2004	2003
Project staff	6	8
Management and administration	2	2
	<b>8</b>	<b>10</b>

**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.

**12. TANGIBLE ASSETS**

	Office Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>			
At 1 April 2003	27,268	7,009	34,277
Additions	912	-	912
At 31 March 2004	<b>28,180</b>	<b>7,009</b>	<b>35,189</b>
<b>Depreciation</b>			
At 1 April 2003	18,150	2,935	21,085
Charge for year	3,579	920	4,499
At 31 March 2004	<b>21,729</b>	<b>3,855</b>	<b>25,584</b>
<b>Net Book Value</b>			
At 31 March 2004	<b>£ 6,451</b>	<b>£ 3,154</b>	<b>£ 9,605</b>
At 31 March 2003	<b>£ 9,118</b>	<b>£ 4,074</b>	<b>£ 13,192</b>

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**THE REDRESS TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2004

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<b>13. DEBTORS</b>	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	7,917	8,602
Prepayments and accrued income	-	9,596
Grants in arrears	27,791	62,355
	<u>£ 35,708</u>	<u>£ 80,553</u>
<b>14. CREDITORS:</b>		
<b>Amounts falling due within one year</b>	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	266	19,673
Trade creditors	34,257	35,080
Social security and other taxes	2,377	5,533
Other creditors	18,273	24,890
Accruals	4,235	18,314
Deferred income	-	35,914
	<u>£ 59,408</u>	<u>£ 139,404</u>
<b>15. DEFERRED INCOME</b>	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
At 1 April 2003	35,914	44,065
Incoming resources deferred in the current year	-	35,914
Amounts released to statement of financial activities	(35,914)	(44,065)
At 31 March 2004	<u>£ -</u>	<u>£ 35,914</u>

**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2004

**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 2003	Movement in Incoming	Resources Outgoing	Transfers to/ from unrestricted funds	Balance 31 March 2004
	£	£	£	£	£
Access to Justice	-	193,970	(200,727)	19,474	12,717
Grotius II					
Criminal Programme	-	64,451	(75,521)	11,070	-
Legal Assistance	-	31,007	(31,007)	-	-
Access to Justice UK	-	65,873	(47,563)	-	18,310
Anti-immunity	-	30,647	(31,904)	1,257	-
Publication of Torture Survivors' Book	4,369	6,500	(10,872)	3	-
International					
Criminal Court	-	55,549	-	-	55,549
Justice Project - OTI	-	35,422	(37,593)	2,171	-
	<u>£ 4,369</u>	<u>£ 483,419</u>	<u>£ (435,187)</u>	<u>£ 33,975</u>	<u>£ 86,576</u>

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds 2004
	£	£	£
Fund balances at 31 March 2004 are represented by			
Tangible fixed assets	9,605	-	9,605
Current assets	65,456	88,515	153,971
Current liabilities	(57,469)	(1,939)	(59,408)
	<u>£ 17,592</u>	<u>£ 86,576</u>	<u>£ 104,168</u>

**18. 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 ( 2003 £Nil ).

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**THE REDRESS TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2004**

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**19. 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