



THE REDRESS TRUST

BOARD OF TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2006

Company number: 2774071

Charity number: 1015787

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Board of Trustees' report for the year ended 31st March 2006

LEGAL INFORMATION

Board of Trustees	Joanna Glynn QC (Chair) Michael Birnbaum QC (Appointed January 2006) Professor Bill Bowring QC Sir Robin Christopher KCMG (Appointed May 2006) Paul Garlick QC Leah Levin OBE (Appointed October 2005) Suzanne McKie (Appointed September 2005) Charles Nall MBA ACA Dr Stuart Turner MD Bchir MA FRCP FRCPsych (resigned January 2006)
Secretary	Joanna Morris (Resigned January 2006) Carla Ferstman (Appointed January 2006)
Director	Carla Ferstman
Company Number	2774071
Charity Number	1015787
Registered Office and Operating Address	87 Vauxhall Walk London SE11 5HJ
Auditors	Trustient Buckingham House East The Broadway Stanmore Middlesex HA7 4EB
Bankers	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB

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CHAIR'S STATEMENT

REDRESS was founded in 1992 to help survivors of torture obtain effective and enforceable remedies for their suffering and to ensure that perpetrators of this heinous crime are brought to justice. Torture is the calculated physical or psychological assault on the individual, a practice used to instil fear, punish or degrade, to dehumanise or obliterate the self.¹ International conventions and many national constitutions outlaw torture but, in practice, justice can be elusive for survivors. They face a range of obstacles before seeing their torturers answer for their crimes; obtaining any official acknowledgement of what happened or an apology; having their medical bills paid or receiving compensation or other forms of reparation. These challenges stem from the reticence of certain states to stand firm against torture and to punish perpetrators and from the deep-rooted, institutionalised practice of torture in many countries which perpetuates torture and marginalises its victims. It also stems from ineffective laws outlawing torture and inadequate investigations of torture allegations.

REDRESS seeks to overcome these and other obstacles faced by survivors. The charity works with individuals and communities who have suffered torture and provides support through the legal process. It challenges laws that fail to recognise survivors' rights to obtain justice and provides advice to local institutions on how to improve their capacity to investigate and prosecute torture cases. This is specialised work. REDRESS' small team of professionals is dedicated to combine sensitivity with an appreciation of what it means to support persons who have undergone major trauma and a detailed understanding of the law as it applies to torture, in both a national and international context.

Some might wonder why REDRESS focuses on remedies for the survivors of torture. This focus recognises that torture leaves an indelible imprint on its victims. The victim remains tortured long after the physical wounds have healed. The process of seeking justice can be restorative but can also be painful and frustrating in achieving its end result. REDRESS works to support survivors, to take on the hard cases, to persevere and to succeed. When others encourage survivors to move forward with their lives, to let bygones be bygones, REDRESS recognises that for many survivors this is impossible. For them, as for REDRESS, justice is a right and an imperative.

In this Report, the Board of Trustees presents REDRESS' achievements and the financial statements for the year ended 31st March 2006. We wish to thank the staff, all our generous supporters and volunteers, committed partner organisations and the courageous survivors and their families, all of whom have helped to make this year such a success. Torture has taken on notorious significance in recent years, given the prevalence of its use and arguments in the popular media which present torture as an acceptable response to the threat of terrorism. This has made the work of REDRESS all the more urgent and timely. REDRESS addresses these challenges and will continue to work for the eradication of torture in all its forms now and into the future. We are making an impact and effecting real progress.

Joanna Glynn, QC
Chair of REDRESS

¹ This definition is based on Article 1 of the United Nations Convention Against Torture and other Cruel, Inhumane or Degrading Treatment or Punishment, 1987. For further information on the definition of torture, see www.redress.org under "Information for Torture Survivors."

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Board of Trustees' report for the year ended 31st March 2006

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees present their report and the financial statements for the year ended 31st March 2006. The Board of Trustees 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 March 2005.

The charity may by Ordinary Resolution in General Meeting appoint any person who is willing to act to be a Trustee, either to fill a vacancy or as an additional Trustee. At the third Annual General Meeting of the charity and at every third Annual General Meeting thereafter all the Trustees shall retire from office. Retiring Trustees are eligible for re-election. Trustees are recruited personally by existing members for their knowledge, experience of and interest in the charity's work. Trustees receive an induction programme which involves meetings with all of the charity's staff and consultants and is intended to inform them of the charity's work and objectives. No directly or indirectly compensated person serves as a member of the Board and transaction(s) in which any board or staff members have material conflicting interests with the charity resulting from any relationship or business affiliation are avoided.

The Board of Trustees is responsible, *inter alia*, for setting and overseeing the overall direction, policies and finances of the charity. The Board is responsive to changes in the organisation's field of activity and is responsive to the needs of its constituencies. It has the power from time to time to adopt and make, alter or revoke, bye-laws for the regulation of the charity and otherwise for the purposes for which the charity is established, so long as such bye-laws are consistent with the Memorandum or Articles of Association.

The objects for which the charity was established, as defined in the Memorandum and Articles of Association and as reflected in the Mission Statement and regular activities as set out in pages 5-6 of this Report remain unchanged since the last Annual Report.

The Director is responsible for the day-to-day management of the charity and execution of policies and practices set by the Board of Trustees. The Board is responsible for the appraisal of the Director's performance and compensation and ensures that the resources of the organisation are responsibly and prudently managed and sets and monitors financial disbursement controls (caps on the levels of disbursement which can proceed without trustee approval).

OBJECTS

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.

VALUES

REDRESS is committed to the eradication of one of the most egregious human rights violations occurring today, torture. The right to be free from torture is one of the most fundamental principles of human rights that has been recognised as having the highest status under international law. While national and international law prohibits torture, incidents of torture are reported to have occurred in over 125 states throughout the world. According to the US National Science Foundation, up to 35% of refugees from states where torture is practiced have themselves been tortured and as many as 90% have witnessed the effects of torture.

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- As an organisation that represents and promotes the rights of torture survivors, we make certain to prioritise their interests and perspectives in all aspects of our work.
- REDRESS always consults with, gives voice to, and respects the interests of victims and survivors.
- Equally, we ensure in all dealings with survivors of torture and others that have undergone violent experience that the highest priority in decisions and interventions is given to promoting their well-being and the avoidance of further traumatising.

'Redress' refers to the wide range of measures that may be taken in response to an actual or threatened violation, embracing both the substance of the relief as well as the procedure through which it may be obtained.

This recognises that States have a dual obligation towards victims:

- to make it possible for them to seek relief for the harm suffered; *and*
- to provide a final result that actually addresses the harm.

To put it differently, justice for victims demands genuine, fair and accessible procedures that lead in practice to effective and enforceable measures of relief. This includes: restitution [trying to put the victim back to their position before they were violated]; compensation [repaying the victim for all assessable moral and material losses arising from the violation; rehabilitation [including both physical and psychological rehabilitation as well as legal], satisfaction and guarantees of non-repetition [measures aimed at restoring dignity to survivors and dealing with the underlying causes of the violation.

MISSION

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

OBJECTIVES

- To obtain reparation for victims of torture and, when appropriate, their families, anywhere in the world.
- To make accountable all those who perpetrate, aid and abet acts of torture.

STRATEGIES

- To provide legal advice and assist torture survivors gain both access to the courts and redress for their suffering.
- To promote the development and implementation of national and international standards which provide effective and enforceable civil and criminal remedies for torture.
- To increase awareness of the widespread use of torture and of measures to provide redress.

KEY ACTIVITIES:

- **Casework:** REDRESS supports victims' efforts to seek redress by taking legal challenges on behalf of individual survivors and their families. It also intervenes before national and international courts, commissions and other bodies to ensure that such bodies take appropriately into account international standards on the right to reparation for torture and reflect comparative best practice;
- **International standard setting:** REDRESS contributes to the setting of international standards on remedies for the most serious violations of human rights and the ability of victims to exercise their rights to justice. This includes working to develop principles and norms at the international level to facilitate victims' access to justice and reparation, and working with new international bodies and mechanisms, such as the International Criminal Court, to ensure that their procedures reflect the highest standards in respect of victims' access, participation and reparation;
- **Legal and institutional reform:** REDRESS works with national counterparts in countries where torture poses a significant problem to ensure that national laws prohibit torture and provide relief to victims and that the institutions responsible for implementing such laws carry out their mandates in accordance with international standards;

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- **Capacity building and collaboration with local partners:** REDRESS assists, mentors and strengthens the capacity of lawyers, human rights organisations and others assisting victims in countries where torture poses a significant problem to ensure victims' access to justice and reparations; and
- **Raising awareness:** REDRESS draws 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. The organisation also seeks to build awareness amongst torture survivors to ensure that they are aware of their rights and of services geared to meet their needs.

CASEWORK PROGRAMME

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, and 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 criminal prosecution of alleged perpetrators, civil actions for reparation, and other possibilities such as apologies and formal acknowledgement, rehabilitative measures. REDRESS also intervenes as 'third-party' or 'amicus' in cases involving torture survivors' rights to remedies and reparation.

Casework achievements during the year include:

- ***English Court of Appeal recognises obligation of UK troops stationed in Iraq to respect the European Convention on Human Rights:*** Serious allegations of torture and ill-treatment of Iraqis have been made against US and UK troops forming part of the then Coalition Provisional Authority. A number of family members of Iraqis who died as a result of the actions of British troops have brought a claim in UK courts. REDRESS was granted intervention status in respect of those cases that involved allegations of torture. A group of hotel staff were allegedly beaten by British soldiers with fists and boots, and soldiers stood on their heads. After the beating, they were apparently hooded and hands were wired. They were taken to a British military base in Basra and placed in a room approximately 4 x 3 metres. One witness noted that "we were made to stand by a wall and stretch out our arms horizontally. We were warned that if we bent our arms or heads we would be beaten. As it was impossible to keep our arms straight for more than a few minutes we were beaten and the beatings covered our neck, chest and genital areas." ... "We all had another hood put on top of the first hood. We were given water by it being poured over the hood so that we had to lick droplets that seeped through the hood. Freezing water was poured on to us and this was very painful as the temperatures in detention were 40 degrees plus." The father of one victim who died in detention noted that "I was horrified to see that my son had been severely beaten and his body was literally covered in blood and bruises. The cover was removed from his body to allow me to see all of it. He had a badly broken nose. There was blood coming from his nose and mouth. The skin on one side of his face had been torn away to reveal the flesh beneath. There were severe patches of bruising over all of his body. The skin on his wrists had been torn off and the skin on his forehead torn away and there was no skin under his eyes either. I literally could not bear to look at him."

On 21 December 2005, the English Court of Appeal upheld the decision of the High Court that the UK Government is required to conduct an effective investigation into the death of Baha Mousa, an Iraqi

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civilian who was allegedly tortured to death in British custody in South Eastern Iraq in September 2003. REDRESS intervened in the case to support the claimants' argument that misconduct of UK troops should not avoid proper scrutiny merely because the acts took place outside of Europe. The unanimous decision of the Court of Appeal recognised that the European Convention on Human Rights applied to British troops whether at home or abroad.

- **Chilean survivor seeking remedy before the Inter-American Commission:** In the end of 2005, the Inter-American Commission of Human Rights determined that REDRESS' petition on behalf of Leopoldo Garcia Lucero was admissible. Mr. Garcia is a Chilean torture survivor living in the UK. The claim before the Commission involves the inadequacy of Chile's reparations programme for torture victims.
- **European Court orders Russia to undertake impartial investigation into torture allegations:** On 27 January 2006, the European Court of Human Rights held in the case of *Mikheyev v. Russia* that the Russian Federation had violated the European Convention on Human Rights in respect of the torture of Mr. Mikheyev while in police custody and the failure to conduct an effective investigation into his subsequent complaint. Mr. Mikheyev, a young man of 21 gave a ride to a woman in Nizhny Novgorod and was subsequently detained the next day by police officers in connection with her rape and murder. He was subjected to various forms of torture including attaching electric wires to his earlobes and shocking him repeatedly – a technique that is referred to by police today as “zvonok Putinu”, or “phone call to Putin”. Mikheyev eventually confessed to the murder, as well as three other unsolved murder cases. When the police left the room momentarily, Mikheyev threw himself out the window in despair, falling three stories to the ground and he is now paralysed. Four days later, the young woman he had forcibly confessed to killing showed up at her home, alive and well. The case was brought to the European Court of Human Rights as a result of the utter failure of local authorities to conduct an effective investigation into the incident and to apprehend those responsible. The Court decided that the case was admissible in early 2005 and REDRESS submitted its intervention brief in March 2005. The Intervention submission's principle arguments related to the international obligation to conduct an effective investigation into torture allegations, and that this required the investigations to take place within a reasonable time. Furthermore, REDRESS made submissions on the obligation to guarantee access to lawyers during interrogations and the obligation to afford an effective civil remedy, irrespective or independent of the obligation to bring alleged perpetrators to justice under criminal law. The intervention submission is located here: <http://www.redress.org/casework/Mikheyev15.03.pdf>. The Court ordered the Russian Federation to pay Mr. Mikheyev a substantial sum in pecuniary and non-pecuniary damages.
- **REDRESS supports Britons tortured in Saudi Arabia:** REDRESS continues to be involved in cases pertaining to British nationals tortured in Saudi Arabia that proceeded through British courts. The House of Lords granted REDRESS, together with Amnesty International, Interights and Justice, the right to intervene in the landmark hearing, which unfortunately was unsuccessful for the survivors, though plans are underway to bring the case to the European Court of Human Rights. We remain in regular contact with the individual torture survivors involved in this case and give them side support. For instance, we played a major role in assisting one survivor with his letters to secure public housing and to receive disability benefit, we enabled/facilitated one of the survivors to speak at a policy forum organised by REDRESS with front-line service providers working throughout the United Kingdom. We followed closely the inquest of Christopher Rodway, an event which provided for the torture survivors some measure of relief in terms of the continuing claims by the Saudi Government that they had been involved in this death.
- **REDRESS seeks enforcement of successful UN Human Rights Committee decision against The Philippines:** REDRESS continues to assist a UK national who was wrongfully convicted of a serious offence in the Philippines and sentenced to death. The conviction was subsequently reversed after a series of appeals and an extended period of time in imprisonment and on death row. It was eventually revealed that the charges had been a fabrication and that the trial had been a sham. The trial judges suppressed certain evidence the client attempted to reveal and thwarted all attempts of the client to present his defence. During the time that the client was on death row, a number of executions were carried out and the client suffered severe trauma as a result. REDRESS assisted the client with his negotiations with the Government of the Philippines and with his claim for compensation for miscarriage of justice and psychological torture.

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The client was eventually awarded a token sum in compensation for miscarriage of justice, but the sum awarded was far lower than what the Government forced the client to pay (before he was allowed to leave the country) in immigration fees. Due to his time on death row, the client had overstayed his visa. REDRESS made submissions to the Government of the Philippines for reimbursement of this sum on the basis that it was inappropriate for him to have been charged for an overstay of a visa when it was due to him being imprisoned at the time, and in fact it had been determined that a miscarriage of justice had occurred. The Government failed to rectify this matter, and in the absence of domestic remedies to challenge their failure to act, and in light of the failure of the Philippines Government to recognise the severe psychological torture the client sustained as a result of being kept on death row after a sham trial, REDRESS lodged a complaint on behalf of the client to the UN Human Rights Committee.

The Complaint alleged a breach of his right not to be tortured, and furthermore that his right to a remedy was violated. While the Human Rights Committee has previously recognised that the death row phenomena may in limited circumstances constitute torture, it has never recognised the quality of the trial leading to the conviction as a circumstance when it can be said that torture may have resulted. The views that were adopted by the Human Rights Committee therefore advanced the jurisprudence of the Human Rights Committee as the Committee agreed that the aggravating factor of having been sentenced to death after a sham trial and very poor detention conditions was sufficient to qualify the death row phenomena as torture in this particular instance.

We are continuing to seek enforcement of the decision of the Human Rights Committee. We are pressing the UK Government (FCO) to espouse the client's claim against the Philippines. We have now asked it to set out in writing exactly what it has done in its contacts with the Philippines since June 2004 (when we formally asked it to espouse the claim), as well as what it is doing vis-à-vis the HRC itself. Our research into diplomatic protection under our UK programme (see report available here: <http://www.redress.org/publications/DiplomaticProtectionFeb2005.pdf>) has proved a useful adjunct.

- **REDRESS stands up against 'extraordinary rendition'**, the practice of transferring persons outside of any legal process as part of the 'war on terror', often resulting in illegal detention, disappearance and torture. REDRESS intervened in the Canadian Commission of Inquiry established to investigate the role of Canadian officials in the detention, rendition and eventual torture of Maher Arar, a Syrian born Canadian citizen. Maher Arar, who was travelling on his Canadian passport, was detained by US authorities when transiting through the United States on route to Canada, whilst returning from holidays in Europe.

Mr. Arar is a young computer programmer from Quebec, who was born in Syria. As part of counter-terrorism measures post September 11, the Canadian Government is alleged to have provided intelligence information to the United States, which included a reference to Mr. Arar. The US Government apparently detained Mr. Arar on this basis of this information, and instead of returning him to Canada, sent him to Syria (in the absence of any extradition request and without any legal process in the US) where he spent one year in detention and was subject to regular torture. Mr Arar has publicly stated as follows: "It was like a grave. It had no light. It was three feet wide. It was six feet deep. It was seven feet high. ... There were cats and rats up there, and from time to time the cats peed through the opening into the cell. There were two blankets, two dishes and two bottles. One bottle was for water and the other one was used for urinating during the night. Nothing else. No light. I spent 10 months, and 10 days inside that grave," and further that "The cable is a black electrical cable, about two inches thick. They hit me with it everywhere on my body. They mostly aimed for my palms, but sometimes missed and hit my wrists. They were sore and red for three weeks. They also struck me on my hips, and lower back. Interrogators constantly threatened me with the metal chair, tire and electric shocks. ... They used the cable on the second and third day, and after that mostly beat me with their hands, hitting me in the stomach and on the back of my neck, and slapping me on the face. Where they hit me with the cables, my skin turned blue for two or three weeks, but there was no bleeding. At the end of the day they told me tomorrow would be worse. So I could not sleep."

REDRESS took a leading role in coordinating the joint involvement of it, APT and OMCT, hired pro bono counsel in Canada specialised in Canadian commissions of inquiry and drafted the principle

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submissions: the application to intervene, the detailed opening submissions, and submissions on national security confidentiality.² REDRESS' work on this Commission in organising the international interveners and drafting submissions, continues to be very helpful in that it underscores the international dimension to the inquiry. It monitored the evidence coming out of the public inquiry and worked with intervening counterpart organisations (there are 18 intervening organisations in total) to prepare further submissions in the current and future stages of the inquiry. It has also provided information and advice to Canadian counterparts on the procedures for providing information to the UN Committee against Torture, in light of the fact that Canada appeared before this body in May 2005. REDRESS recently presented submissions on the legal consequences of the factual findings and broader recommendations of policy aimed at avoiding recurrence. REDRESS' Canadian counsel made an in person appearance before the Commission to present on the legal consequences of the factual findings. REDRESS' Director made a subsequent in-person appearance to present recommendations to the policy review, on an independent arms-length review mechanism to ensure accountability for involvement of security intelligence officials in aiding, acquiescing or contributing to torture.

- **UK House of Lords recognises that evidence obtained by torture is inadmissible in proceedings:** REDRESS, as one of 17 organisations that intervened in the case of **A (FC) and others v. Secretary of State for the Home Department**, welcomed the decision of the House of Lords of 8th December that evidence obtained by torture is inadmissible in all proceedings before British courts, even when countering terrorism. Torture survivors that REDRESS works with also hailed the decision as an important victory.
- REDRESS also intervened before the European Court of Human Rights in the case of **Ramzy v. Netherlands**, together with a group of other human rights groups. The case deals with Article 3 of the European Convention on Human Rights, and in particular the obligation of states not to remove or otherwise send, return, expel or transfer individuals to states where there are substantial grounds for believing that the individual will face torture or ill-treatment on return. Here, the interveners have asserted that the obligation not to return someone to torture is absolute and cannot be mitigated when or if the person to be returned is accused or somehow implicated in a terrorism-related crime.

INTERNATIONAL STANDARD SETTING

The right to reparation for torture is a well-recognized principle of international law though difficult to implement in practice. REDRESS' international standard setting programme focuses on promoting new instruments and laws as required.

Key initiatives include:

- After many years of rigorous lobbying by REDRESS and other civil society groups, the **Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law** (the Principles) were adopted by the United Nations Human Rights Commission at its annual meeting in Geneva, March – April 05, in which it recommended that States take them into account and promote them. REDRESS played a central role in advocating for the adoption of this text and together with the coalition of nongovernmental organisations that was created to support the Principles, applauded this important achievement. The Principles provide a key point of reference for significant developments in the field of reparations at the national and international level. The text confirms that remedies for gross violations of international human rights law and serious violations of international humanitarian law include the victim's right to equal and effective access to justice; adequate, effective and prompt reparation for harm suffered; and access to relevant information concerning violations and reparation mechanisms. The Principles also recognise that a victim of a gross violation of international human rights law or of a serious violation of international humanitarian law should have equal access to an effective judicial remedy as provided for under international law.

² REDRESS' submissions in the Arar Inquiry are located here : http://www.redress.org/country_canada.html.

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- REDRESS continues to play an influential role in the development of procedures for victims at the **International Criminal Court** in The Hague. REDRESS' flagship ICC programme is aimed at increasing the opportunities for victims to participate in ICC proceedings in full dignity.
 - In March 2006, we joined the Belgian NGO *Avocats sans Frontiers* in a series of workshops for lawyers throughout the Democratic Republic of Congo, one of the first situations to be considered by the Office of the Prosecutor. We led the portion of the training on victims' participation and the role of legal representatives for victims.
 - On 3 December 2005, the Assembly of States Parties of the International Criminal Court adopted the **Regulations of the Trust Fund for Victims**, a fund which is designed to provide much needed support to victims of the worst possible crimes and assist the Court in the implementation of its reparations awards. REDRESS, as coordinator of the NGO Victims' Rights Working Group that led efforts to ensure a strong mandate for the trust fund, welcomes the adoption of these Regulations. Of key importance the Regulations recognise that the trust fund must be capable of responding to the needs of communities of victims in countries such as Democratic Republic of Congo, Uganda and Sudan, where the Prosecutor is already investigating. REDRESS contributed to and facilitated the drafting and dissemination of joint position papers relating to the Trust Fund regulations, which led to the adoption of the Regulations. This input ensured that the text met with key concerns of civil society: a recognition that the Trust Fund's voluntary contributions should be capable of being used to the benefit of victims and communities impacted by the 'situations' under investigation by the Court, as opposed to the much narrower category of persons impacted by the eventual convictions of the Court; and a recognition that voluntary contributions should be capable of being applied to urgent and priority needs of victims and communities, after the commencement of an official investigation. Furthermore, REDRESS participated in and helped to coordinate NGO interventions to the Board of Directors of the Trust Fund, staff persons of the Court dealing with the Trust Fund and States Parties.³ A number of states have already made voluntary contributions to the Trust Fund and we hope that this will increase in the coming period, as the Trust Fund becomes operational.
 - Input on the **Code of Conduct for Counsel** – Owing to the particularity of concerns regarding legal representatives for victims, REDRESS, together with FIDH produced a briefing memorandum to the State Party working group on the Code of Conduct, which led to changes to the Code on conflicts of interest associated with the representation on large groups of victims (Art. 16)⁴.
 - Following detailed field research in the DRC, undertaken as part of a field mission that coincided with a large legal training conference organised by *Avocats Sans Frontieres* in Kisangani, REDRESS produced an options paper on legal representation.⁵ The paper was used as part of advocacy work on the annual budget of the Court, the draft regulations of the Registry and the development of the work of the Victims Participation and Reparations Section of the Registry.
 - REDRESS also conducted a field mission to Uganda in early 2006 with a view to conducting further research and outreach on child soldiers' issues. REDRESS' ICC outreach and advocacy officer conducted a series of meetings in Kampala and in Gulu in order to better appreciate the challenges and to consider how best to work with civil society groups in future. This project has also benefited from REDRESS' anti-torture work in Uganda.

³ Key interventions are located here: <http://www.vrwg.org/Publications/01/VRWG%20Sept%202005%20EN.pdf>; <http://www.vrwg.org/Publications/01/VRWG%20Jui05%20Postion%20ENG.pdf>.

⁴ <http://www.vrwg.org/Publications/02/FIDH%20Redress%20code%20of%20conducts%202.pdf>.

⁵ The report is available here: <http://www.redress.org/publications/REDRESS%20-%20Legal%20Representation%20for%20Victims%2023%20May%202005.pdf>.

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LEGAL AND INSTITUTIONAL REFORM

The legal and institutional reform 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.

Often, there are difficult barriers impeding justice at the national level, such as **inadequate laws** (e.g., a law that puts an unrealistic timeframe on victims' ability to raise complaints of torture or a law that states that certain high officials are immune from prosecution) or an **absence of law** (e.g., there is no law providing for compensation of torture, there is no definition of torture in the criminal code). At times, the barriers relate more to the institutions that are mandated to respond to torture claims. For example, often national police forces in countries where torture is endemic have insufficient training on standards to prevent and prohibit torture or poor track records in the investigation of torture allegations. At times prosecutors are unaware of the best practice of other countries with a similar legal framework or of recent cases at the international level.

Examples of recent work in this area include:

- **Peru:** Following the recommendations of the Truth and Reconciliation Commission (TRC), the National Supreme Court of Peru established on 30 September 2004 a Special National Division of the Supreme Court (Special Court) with jurisdiction to try crimes against humanity (including genocide, torture and forced disappearances) and all other crimes committed between 1980-2000 that constituted violations of human rights. REDRESS together with the Coordinadora Nacional de Derechos Humanos (an umbrella organisation that encompasses most human rights NGOs in Peru) and Paz y Esperanza (an organisation that is part of the Coordinadora), organised a meeting in January 2005 to provide technical assistance on human rights and international humanitarian law directly to the Judges appointed to the Special Court as well as on procedural and structural issues related to establishing up these specialised jurisdictions. Together with these organisations, REDRESS organised a training session for judges, prosecutors and lawyers in April 2005. The Training Seminar involved approximately 40 participants, including judges, prosecutors and lawyers. At least half of those attending were from different provincial areas of Peru; the other half were senior judges and prosecutors from Lima (including Supreme Court judges appointed to the Special Court). There were 5 international trainers, experts in different areas related to the prosecution and trial of systematic, gross and grave human rights and international humanitarian law violations: prosecutor of international crimes, experts in gender, forensic science, investigations, international criminal law and victims' rights. Local trainers also participated in the sessions.
- **Georgia:** In August 2005, **REDRESS** published in collaboration with Article 42, a reputed Georgian human rights NGO a detailed review of national law and practice. The review also considered current reforms relating to justice and reparation for survivors of torture. The Report analyses ongoing changes and reforms following the recent change of Government. A series of practical recommendations that reflect detailed discussions with counterparts in Georgia are appended at the end of the Report.
- In January 2006, REDRESS produced a **national implementation guide on the UN Convention against Torture**. The guide outlines key legislative, procedural and institutional steps governments must take to implement their obligations under the Convention. The Report is available in 5 languages (English, French, Spanish, Arabic and Russian) and has been distributed around the world.

TRAINING AND CAPACITY BUILDING

More and more, REDRESS is collaborating with local and international counterparts to lend its expertise in the development of national responses to torture and the building of the capacity of local lawyers and others to implement the rights of survivors to justice and reparation.

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- We continue to collaborate with partners in Sudan on justice and accountability issues and in the past year took part in a number of training and capacity building initiatives in Khartoum with local and international counterparts, including the FIDH and the Bar Human Rights Committee. These sessions focused on legal remedies for torture and other international crimes, following our publication of a handbook for Sudanese lawyers on remedies for torture in March 2005. In early 2006, REDRESS worked with Physicians for Human Rights on further follow up sessions in Khartoum and Darfur on medico-legal documentation for torture and participated in the NGO justice forum for the AU Summit in Khartoum in end January 2006.
- REDRESS participated in a series of meetings in **Eastern Democratic Republic of Congo** as part of its work to increase victims' participation and access to international justice processes and the International Criminal Court in particular. In end March/April 2005 REDRESS co-organised, together with *Human Rights Watch* and the *ICJP (Initiative Congolaise pour la Justice et la Paix)* a meeting of human rights activists and victims' organisations from Eastern Congo, at which strategies for protection of victims and human rights defenders were discussed and agreed.
- **Submissions to the United Nations Committee against Torture.** Each State Party to the UN Convention against Torture is required to submit periodic reports to the Committee against Torture on the compliance with the Convention. In October 2005, REDRESS submitted a 'shadow report' on **Sri Lanka** and in April 2006, it submitted a report on **Peru**, both in collaboration with local partners. These reports were used by Committee members in their questioning of the State Parties, and in both cases, led to recommendations that the States Parties improve the opportunities for torture survivors to seek and obtain reparations for the harm they suffered.

REDRESS also participated in legal training sessions in Burundi (with *Avocats sans Frontieres*), Zimbabwe (with Zimbabwe Lawyers for Human Rights) and Serbia Montenegro (with the Humanitarian Law Centre).

RESEARCH AND INFORMATION

REDRESS 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. All of REDRESS' publications are available to download from its website and many have been translated into several languages.

Key Results this Year:

- In June 2005, we convened; together with the international law firm Freshfields Bruckhaus Deringer an expert seminar on the **Enforcement of Torture Judgments**. The session brought together experts from UN treaty bodies, regional and international courts and practitioners working on domestic and international cases to discuss problems in the enforcement of monetary and non-monetary reparations judgments. A book on the session was released in early 2006.
- Also in June, we convened a **workshop on state immunity** in Berlin together with the Berlin-based Republican Lawyers Association, as part of our international and comparative law research programme on state immunity. The workshop brought together legal practitioners working on key state immunity cases in Canada, Germany, Greece, United Kingdom and the United States as well as experts from the Council of Europe and civil society groups. A research study on state immunity was released in December 2005.

THE REDRESS TRUST

Board of Trustees' report for the year ended 31st March 2006

RECENT PUBLICATIONS:

May 2006	NOT ONLY THE STATE: TORTURE BY NON-STATE ACTORS
May 2006	Enforcement of Awards for Victims of Torture and Other International Crimes
May 2006	<i>Comite Contra La Tortura: Observaciones al Cuarto Informe Periodico del Peru</i>
April 2006	ENDING TORTURE: A Handbook For Public Officials [English - French - Spanish - Russian]
March 2006	IMPLEMENTING VICTIMS' RIGHTS: A Handbook on the Basic Principles and Guidelines on the Right to a Remedy and Reparation
March 2006	BRINGING THE INTERNATIONAL PROHIBITION OF TORTURE HOME: National Implementation Guide for the UN Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment [English - French - Spanish - Arabic]
January 2006	IMMUNITY v. ACCOUNTABILITY: Considering the Relationship between State Immunity and Accountability For Torture and Other Serious International Crimes [English - French]
December 2005	COMMENTS TO SRI LANKA'S SECOND PERIODIC REPORT TO THE COMMITTEE AGAINST TORTURE
October 2005	GEORGIA AT THE CROSSROADS: TIME TO ENSURE ACCOUNTABILITY AND JUSTICE FOR TORTURE
August 2005	TORTURE: STORIES OF SURVIVAL
June 2005	TORTURE IN ZIMBABWE, PAST AND PRESENT - PREVENTION, PUNISHMENT, REPARATION?
June 2005	ENSURING THE EFFECTIVE PARTICIPATION OF VICTIMS BEFORE THE INTERNATIONAL CRIMINAL COURT: COMMENTS AND RECOMMENDATIONS REGARDING LEGAL REPRESENTATION FOR VICTIMS
May 2005	NATIONAL AND INTERNATIONAL REMEDIES FOR TORTURE - A Handbook for Sudanese Lawyers [English—Arabic]
March 2005	ZIMBABWE: THE FACE OF TORTURE AND ORGANISED VIOLENCE Torture and Organised Violence in the run-up to the 31 March 2005 General Parliamentary Election



The Reparation Report



VRWG Bulletin

THE REDRESS TRUST

Board of Trustees' report for the year ended 31st March 2006

PUBLIC AWARENESS

REDRESS seeks to raise awareness on a number of levels. The organisation 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. 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], featuring all of its publications, summary information on national and international practices, case summaries of international decisions relating to reparations.

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.

In June 2005, we launched the photo exhibition: *Torture: Stories of Survival* at the OXO gallery in London, to coincide with the International Day in Support of Victims of Torture. The exhibition, which showcased photographs of torture survivors based in the United Kingdom by Veronique Rolland and their personal narratives by Ally Scott, challenges the preconceptions that torture is an unthinkable event, affecting a minority of persons exposed to extreme political regimes "far away" and provides the space for survivors to portray themselves as they would like to be understood. The exhibit was also shown at the UK House of Lords in December 2005, and at 'Harmony House', a centre for refugees and migrants, in June 2006.

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.

THE REDRESS TRUST

Board of Trustees' report for the year ended 31st March 2006

SUPPORTERS

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

European Commission EIDHR Programme
European Commission AGIS Programme
United Nations Voluntary Fund for Victims of Torture
John D. and Catherine T. MacArthur Foundation
The Bromley Trust
The Nuffield Foundation
Joseph Rowntree Charitable Trust
Ajahma Charitable Trust
Amani Trust
Hilden Charitable Fund
W Bindman Charitable Trust
Sir Jeremiah Colman Gift Trust
The Lyndhurst Settlement
AB Charitable Trust
Avocats sans Frontiers (Belgium)
John Armitage Charitable Trust
Central Derby Primary Care NHS Trust
Government of Canada
Tattersall Engineering Ltd
Physicians for Human Rights
Joffe Charitable Trust
The Bar Human Rights Committee
Goldman Sachs International
Freshfields Brukhaus Deringer
Amnesty International (UK section)

As always, we are very grateful to those individuals who supported our work this year. This year, we have received £10k 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.

We would also like to make special mention of the numerous barristers, solicitors and academics that have supported our work over the year:

Bar Human Rights Committee	(Michael Birnbaum QC, Peter Carter QC, Alexander Glassbrook, Sudhanshu Swaroop)
Bhatt Murphy Solicitors	(Raju Bhatt)
Crossin, Coristine & Woodall	(David Crossin QC and Kevin Woodall)
Doughty Street Chambers	(Keir Starmer QC, Richard Hermer, Mark Henderson, Joseph Middleton, Peter Morris, Laura Dubinsky, Steven Powles, Azeem Suterwalla)
Freshfields, Bruckhaus Deringer	(Malcolm Forster, Greg Fullelove, Sarah Martin)
Latham & Watkins	(Robert Volterra, Stephen Fietta, Omar Shaw, Neil MacDonald)
Leigh Day Solicitors	(Sapna Malik)

Solicitors International Human Rights Group
Professor Nicholas Grief (Bournemouth University)
Alexander Orakhelashvili (Oxford University)
Emmanuel Voyiakis (Brunel law school)

REDRESS would also like to thank Susan Liautaud, Veronique Rolland and Ally Scott for their special contribution to our work this year.

THE REDRESS TRUST

Board of Trustees' report for the year ended 31st March 2006

FINANCIAL REVIEW

Financial performance

The charity had net incoming resources on unrestricted funds of £7,731 for the year (2005 outgoing resources of £13,475). Together with the accumulated surplus brought forward from previous years, the charity now has an accumulated surplus on unrestricted funds of £11,848. Restricted funds carried forward at 31 March 2006 amounted to £41,354 (2005 £101,322), following net outgoing resources for the year of £59,968 (2005 incoming resources of £14,746). This is sufficient for the activities for which the funds were provided. Within this figure is a restricted fund in deficit. This fund is a grant from the EC ITSAJR Programme which runs for 3 years ending 31st May 2006. The terms of the grant state that 20% of the first year's payment is withheld until acquittal of the final report, to be submitted in early July 2006. At 31st March 2006 this project showed a deficit of £10,212 which will be cleared when income is recognised in July 2006.

The Trustees have devoted a considerable amount of time to developing the charity's fundraising strategy and have contingency plans in place to deal with shortfalls should they arise. This strategy paid dividends during the year with significant new donations being received from 2 new Trusts, as well as events income for the first time.

The Trustees have also carefully addressed the complementarities of the charity's work with other national and international organisations to assure donors that funding contributes the maximum impact to a co-ordinated approach to the charity's overall goals.

Reserves policy

The Trustees 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, equivalent to between £120,000 and £240,000. At this level, the Trustees feel that the charity would be able to continue its current activities in the event of a significant drop in funding. At present the free reserves are a surplus of £6,541 (2005 deficit of £397), considerably less than the target range and the Trustees continue to develop approaches to raising additional unrestricted funds.

Risk management

The Trustees 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 the charity's increased scale of operations over the last two years. The Trustees are undertaking a review of all the risks and opportunities facing the charity.

THE REDRESS TRUST

Board of Trustees' report for the year ended 31st March 2006

STATEMENT OF THE BOARD OF TRUSTEES' RESPONSIBILITIES

Company and charity law applicable to charities in England and Wales requires the Board of Trustees 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 Trustees 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 Trustees 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.

So far as the directors are aware, there is no relevant audit information (as defined by Section 234ZA of the Companies Act 1985) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Events since the end of the year

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

Auditors

The auditors, Trustient, will be proposed for reappointment in accordance with section 385 of the Companies Act 1985.

This report was approved by the Board of Trustees on and signed on its behalf by:

Joanna Glynn QC
Chair of the Board of Trustees

6th July 2006

THE REDRESS TRUST

Independent Auditor's Report

Independent auditor's report to the members of The Redress Trust

We have audited the financial statements of The Redress Trust for the year ended 31 March 2006 set out on pages 20 – 30. These financial statements have been prepared in accordance with the accounting policies set out therein, the Statement of Recommended Practice: 'Accounting by Charities' and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2005).

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 opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND AUDITORS

As described in the Statement of Trustees' Responsibilities the charity's Trustees (who also act as company directors of The Redress Trust) are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice applicable to charities).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

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 Trustees' Report is not consistent with the financial statements, if the charitable Trust 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 Trustees' remuneration and other transactions is not disclosed.

We report to you whether in our opinion the information given in the Trustees' report is consistent with the financial statements.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 judgments made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Trust'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, in accordance with United Kingdom Generally Accepted Accounting

THE REDRESS TRUST

Independent Auditor's Report

Practice applicable to smaller charities, of the state of the Trust's affairs as at 31 March 2006 and of its incoming resources and application of resources in the year then ended;

- have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees' report is consistent with the financial statements.

Trustient

Chartered Accountants
Registered Auditors
Buckingham House East
The Broadway
Stanmore
Middlesex
HA7 4EB

Date:

THE REDRESS TRUST

Statement of Financial Activities for the year ended 31st March 2006

	Note	Unrestricted Funds £	Restricted Funds £	Total 2006 £	Total 2005 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income					
Donations		60,315	-	60,315	30,892
Gifts in Kind		-	3,701	3,701	-
Investment Income		4,578	-	4,578	2,193
<i>Incoming resources from charitable activities</i>					
Grants receivable:					
Intl Standards and Access to Justice		-	275,987	275,987	320,222
EU Responses to International Crime		-	29,998	29,998	-
Access to Justice in the UK		-	17,150	17,150	15,204
State Immunity Project		-	12,943	12,943	35,973
International Criminal Court		-	4,895	4,895	43,666
Istanbul Protocol Implementation Project		-	250	250	12,639
Torture Survivors Handbook		-	-	-	15,000
Publication Sales		1,241	-	1,241	-
Total incoming resources		66,134	344,924	411,058	478,789
Resources expended					
<i>Costs of generating funds</i>					
Costs of generating voluntary income		665	-	665	-
<i>Charitable activities</i>					
Intl Standards and Access to Justice		37,806	306,658	344,464	338,661
EU Responses to International Crime		245	1,992	2,237	-
Access to Justice in the UK		1,159	9,436	10,595	36,506
State Immunity Project		3,516	28,633	32,149	25,414
International Criminal Court		6,267	51,037	57,304	40,551
Istanbul Protocol Implementation Project		31	250	281	13,768
Torture Survivors Handbook		846	6,886	7,732	8,838
GROTIUS II		4,296	-	4,296	-
Governance	4	3,572	-	3,572	13,780
Total resources expended		58,403	404,892	463,295	477,518
Net Incoming/(outgoing) resources	5	7,731	(59,968)	(52,237)	1,271
Fund balances brought forward at 1 st April 2005		4,117	101,322	105,439	104,168
Fund balances carried forward at 31st March 2006		11,848	41,354	53,202	105,439

There were no recognised gains and losses for 2006 or 2005 other than those included in the statement of financial activities. The notes on pages 19 to 27 form part of these financial statements.

THE REDRESS TRUST

Balance Sheet at 31st March 2006

	Note	£	2006 £	£	2005 £
FIXED ASSETS					
Tangible fixed assets	7		5,307		4,514
CURRENT ASSETS					
Debtors	8	10,303		44,713	
Cash at bank and in hand		58,758		95,553	
Total current assets		69,061		140,266	
CREDITORS: falling due within one year	9	(21,166)		(39,341)	
NET CURRENT ASSETS			47,895		100,925
NET ASSETS			53,202		105,439
REPRESENTED BY:					
	11				
Restricted funds			41,354		101,322
Unrestricted funds			11,848		4,117
			53,202		105,439

The financial statements were approved by the Board of Trustees on 6th July 2006 and signed on its behalf by:

Joanna Glynn QC
Director

Charles Nall MBA ACA
Director

The notes on pages 19 to 27 form part of these financial statements.

THE REDRESS TRUST

Notes to the Financial Statements for the year ended 31st March 2006

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 the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in January 2005 and with applicable accounting standards. The financial statements include the results of the charity's operations which are described in the Board of Trustees' Report and all of which are continuing.

The charity 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 Trustees named on Page 1. 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 Trustees' in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by the donors, which have been raised by the charity for particular purposes. 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.

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 using the ACEVO Full Cost Recovery Model.

Governance costs are those not attributable to direct expenditure and have been incurred in ensuring compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets and depreciation

Assets acquired for the long-term use of the charity and having an initial cost or valuation of £250 or more are capitalised as tangible fixed assets. 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:

THE REDRESS TRUST

Notes to the Financial Statements for the year ended 31st March 2006

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 Pensions

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

1.9 Taxation

The charity is exempt from income tax and corporation tax on its charitable activities. The charity is not registered for VAT and is unable to recover VAT on its purchases. All irrecoverable VAT is included within the appropriate headings.

THE REDRESS TRUST

Notes to the Financial Statements for the year ended 31st March 2006

2. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2006	Total Funds 2005
	£	£	£	£
<i>International Standards and Access to Justice Programme</i>				
European Community ITSAJR Prog	-	251,591	251,591	252,013
UN Voluntary Fund for Victims of Torture	-	20,081	20,081	25,827
UK Foreign & Commonwealth Office	-	-	-	23,948
AMANI Trust	-	1,914	1,914	6,286
Other	-	6,101	6,101	12,148
<i>EU Responses to International Crime</i>				
European Community AGIS Programme	-	29,998	29,998	-
<i>Access to Justice in the UK</i>				
Joseph Rowntree Foundation	-	7,150	7,150	-
AJAHMA Trust	-	10,000	10,000	-
The Big Lottery Fund	-	-	-	15,204
<i>State Immunity Project</i>				
Nuffield Foundation	-	12,943	12,943	38,973
<i>International Criminal Court Project</i>				
Macarthur Foundation	-	-	-	32,797
Macarthur Foundation (re DR Congo)	-	4,895	4,895	5,998
Bromley Trust (re DR Congo)	-	-	-	4,871
<i>Istanbul Protocol Implementation Project</i>				
IRCT	-	250	250	12,639
<i>Torture Survivors Handbook</i>				
Lloyds TSB Foundation	-	-	-	15,000
<i>Other</i>				
Publication sales	1,241	-	1,241	-
	1,241	341,223	342,464	445,704

THE REDRESS TRUST

Notes to the Financial Statements for the year ended 31st March 2006

3. TOTAL RESOURCES EXPENDED

	Staff Costs £	Other Costs £	Apportioned Support Costs £	Total 2006 £	Total 2005 £
Costs of generating funds	-	665	-	665	-
Charitable activities					
Intl Standards and Access to Justice	171,699	135,139	37,806	344,644	338,661
EU Responses to International Crime	520	1,472	245	2,237	
Access to Justice in the UK	3,281	6,155	1,159	10,595	36,506
State Immunity Project	3,632	25,001	3,516	32,149	25,414
International Criminal Court Project	23,349	27,688	6,267	57,304	40,551
Istanbul Protocol Implementation	-	250	31	281	13,768
Torture Survivors Publications	-	6,886	846	7,732	8,838
Grotius II	-	4,296	-	4,296	-
Governance	-	3,572	-	3,572	13,780
Total	202,481	211,124	49,870	463,295	477,518

Apportioned support costs include the following costs, allocated to activities using the ACEVO Full Cost Recovery model:

Cost pool	£
Staff costs	21,609
Communications costs	2,926
Office costs	6,910
Premises costs	18,425
Total	49,870

4. GOVERNANCE COSTS

Governance costs include:

	2006 £	2005 £
Audit and accountancy services	1,766	9,169
Legal costs	1,806	4,117
Loss on disposal of fixed assets	-	494
	3,572	13,780

THE REDRESS TRUST

Notes to the Financial Statements for the year ended 31st March 2006

5. NET INCOMING/ (OUTGOING) RESOURCES

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

	2006	<i>2005</i>
	£	£
Depreciation of tangible fixed assets	3,237	<i>5,356</i>
Auditors remuneration		
Audit services	4,826	<i>4,112</i>
Other services	597	<i>5,057</i>
Operating leases	26,811	<i>32,383</i>
	<u>35,471</u>	<i><u>46,908</u></i>

6. STAFF COSTS

	2006	<i>2005</i>
	£	£
Wages and salaries	170,526	<i>167,211</i>
Social security costs	21,277	<i>17,755</i>
Pension and other costs	15,890	<i>16,536</i>
	<u>207,693</u>	<i><u>201,502</u></i>

No employee received remuneration exceeding £60,000 in the year (2005 nil).

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

	2006	<i>2005</i>
Project staff	4	<i>4</i>
Support staff	2	<i>2</i>
	<u>6</u>	<i><u>6</u></i>

No trustees (2005 nil) received any remuneration in respect of their role as trustees. No trustees (2005 nil) claimed reimbursement of expenses during the year.

THE REDRESS TRUST

Notes to the Financial Statements for the year ended 31st March 2006

7. TANGIBLE FIXED ASSETS

	Office Equipment £	Fixtures & Fittings £	Total £
Cost			
At 1 st April 2005	18,076	6,454	24,530
Additions	2,191	1,839	4,030
Disposals	-	-	-
At 31 st March 2006	20,267	8,293	28,560
Depreciation			
At 1 st April 2005	15,551	4,465	20,016
Charge for the year	2,484	753	3,237
Disposals	-	-	-
At 31 st March 2006	18,035	5,218	23,253
Net Book Value			
At 31 st March 2006	2,232	3,075	5,307
At 31 st March 2005	2,525	1,989	4,514

8. DEBTORS

	2006 £	2005 £
Due within one year		
Grants receivable	2,696	35,327
Other debtors	6,692	9,386
Prepayments	915	-
	10,303	44,713

9. CREDITORS

	2006 £	2005 £
Amounts falling due within one year		
Trade creditors	7,154	17,592
Other creditors	-	1,610
Accruals	4,569	8,808
Social security and other taxes	9,443	7,831
Deferred income	-	3,500
	21,166	39,341

THE REDRESS TRUST

Notes to the Financial Statements for the year ended 31st March 2006

10. DEFERRED INCOME

	2006 £	2005 £
At 1 st April	3,500	-
Released to incoming resources	(3,500)	-
Deferred in the year	-	3,500
At 31 st March	<u>-</u>	<u>3,500</u>

11. FUND MOVEMENTS

The funds of the charity include restricted funds comprising the unexpended balances of donations and grants, as set out below, held on trusts to be applied for the following purposes:

International Standards and Access to Justice Programme

This programme supports much of the charity's international casework, law reform and advocacy activities. The charity's main programme, it is supported by the EC, the UN Voluntary Fund for the Victims of Torture, UK statutory and trust funders. This fund includes a grant from the EC ITSAJR Programme which runs for 3 years ending 31st May 2006. The terms of the grant state that 20% of the first year's payment is withheld until acquittal of the final report, to be submitted in early July 2006. At 31st March 2006 this project showed a deficit of £10,212 which will be cleared when income is recognised in July 2006.

EU Responses to International Crimes

This project supports the charity's work to ensure adequate EU responses to international crimes. The EC AGIS programme has funded this work.

Access to Justice in the UK Project

This project supports the charity's UK casework and advocacy programme. The Joseph Rowntree Foundation and the Ajahma Trust have funded this work.

State Immunity Project

This is a research project on the application of state immunity to serious violations of human rights, including torture. The Nuffield Foundation has funded the project.

International Criminal Court Project

This project supports the charity's work to increase victims' participation and access to the International Criminal Court. The Macarthur Foundation and the Bromley Trust have funded the project.

Istanbul Protocol Implementation Project

This project supports work on the implementation of this important protocol on the state use of torture. The International Rehabilitation Council for Torture Victims has funded the project.

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Notes to the Financial Statements for the year ended 31st March 2006

Note 11, cont'd.

Torture Survivors Handbook

Under the objective of Research and Information, this project supports the publication of information for those who have been tortured that are based in the UK. The Lloyds TSB Foundation has funded the project.

	Balance 1 st April 2005 £	Incoming Resources £	Resources Expended £	Transfers Between Funds £	Balance 31 st March 2006 £
Restricted funds					
Intl Standards and Access to Justice	16,758	279,688	306,658	-	(10,212)
International Criminal Court Project	61,988	4,895	51,037	-	15,846
EU Responses to International Crime	-	29,998	1,992	-	28,006
State Immunity Project	15,690	12,943	28,633	-	-
Istanbul Protocol Implementation	-	250	250	-	-
Torture Survivors Handbook	6,886	-	6,886	-	-
Access to Justice in the UK	-	17,150	9,436	-	7,714
Total restricted funds	101,322	344,924	404,892	-	41,354
Unrestricted funds					
General fund	4,117	66,134	58,403	-	11,848
Total unrestricted funds	4,117	66,134	58,403	-	11,848
Total funds	105,439	411,058	463,295	-	53,202

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Fund balances at 31 st March 2006 are represented by:				
Tangible fixed assets	5,307	-	5,307	4,514
Current assets	6,541	62,520	69,061	140,266
Current liabilities	-	(21,166)	(21,166)	(39,341)
Total	11,848	41,354	53,202	105,439

13. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

At the end of the period there were no capital commitments or other financial commitments for which full provision has not been made in these financial statements (2005 nil). During the year a former employee continued proceedings against the charity for constructive dismissal. The Tribunal found in

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Notes to the Financial Statements for the year ended 31st March 2006

favour of the charity and no liability was created. Legal and other costs not covered by insurance have been charged to the accounts in the year.

14. OPERATING LEASES

Operating lease rentals of £26,811 (2005 £32,383) were payable in respect of properties and equipment held under leases in the year. In the coming year, the charity is committed to paying the following amounts in respect of operating leases, expiring:

	Land and buildings		Other	
	2006 £	2005 £	2006 £	2005 £
From one to five years	<u>28,346</u>	<u>30,800</u>	<u>1,583</u>	<u>1,583</u>

15. PENSION SCHEMES

The charity operates a defined contribution scheme in respect of its employees. The assets of this scheme are held separately from those of the charity in an independently administered fund. Pension contributions for two members of staff have been accrued for the year pending establishment of a scheme for those individuals.

16. REDRESS TRUST (USA)

The Redress Trust Limited was incorporated as a Not-for-Profit Corporation in the State of New York on 27th June 1995, (Number 13-4028661). The Internal Revenue Service determined on 22nd 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 Bazyler (USA), Chair
Stephanie Deckrosh (USA)
Charles Nall (UK), Treasurer
Professor Naomi Roht-Arriaza (USA)
Professor Dinah Shelton (USA)
Professor David Weissbrodt (USA)

Baroness D'Souza CMG (UK) is Secretary