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## **BOARD OF DIRECTORS**

Owen Davies Esq, Chairman  
Dr David Wilson, Hon Treasurer  
Bill Bowring Esq  
Ms Jessica Davies  
Dr Stuart Turner

## **COMPANY SECRETARY**

William Dishington

## **STAFF**

Keith Carmichael	Honorary Director
Fiona McKay	Legal Officer
William Dishington	Information Officer
Susie Howells	Secretary/Fundraising Assistant

## **ADVISERS**

### **Bankers**

The Royal Bank of Scotland PLC  
28 Great Ormond Street  
London WC1N 3JG

### **Solicitors**

Titmuss Sainer Dechert  
2 Serjeants' Inn  
London EC4Y 1LT

### **Auditors**

David Clipp and Co.  
2nd Floor  
Morritt House  
10/12 Love Lane  
Pinner  
Middlesex HA5 3EF

### **Assessors**

Human Rights Centre  
University of Essex  
Wivenhoe Park  
Colchester CO4 3SQ

## **GOVERNING DOCUMENT**

The governing document is the Memorandum and Articles of Association of a Company Limited by Guarantee and not having a share capital, dated 7 December 1992.

## **LIABILITY**

The liability of the members of the company is limited, and is defined in sections 7 and 8 of the Memorandum and Articles of Association.

## **REGISTRATION**

Redress is a charity, No.1015787 (England and Wales), registered on 15 December 1992.

Redress is a Company Limited by Guarantee, No.2774071 (England and Wales), registered on 10 December 1992.

## **REGISTERED OFFICE**

The Redress Trust  
6 Queen Square  
London, WC1N 3AR  
United Kingdom

Tel: +44(0)171 278 9502

Fax: +44 (0)171 278 9410

Email: [redresstrust@gn.apc.org](mailto:redresstrust@gn.apc.org)

Web URL: [www.redress.org](http://www.redress.org)

## THE MISSION OF REDRESS

To promote the right to reparation of people who are, or at any time have been, survivors of torture anywhere in the world and to:

- *Help them and, when appropriate, their families to gain redress for their suffering*
- *Provide support, information and advice to those working for reparation for torture internationally*
- *Promote the development and implementation of national and international standards which provide effective remedies for torture*
- *Make accountable all those who perpetrate, aid and abet acts of torture*
- *Increase awareness of the widespread use of torture and of existing measures to provide redress*

## 1 OBJECTIVES AND ACTIVITIES

To realise the mission, the principal objectives and activities of Redress for the year were:

### Case Work

- *Provide legal advice and assistance for torture survivors to gain access to courts*
- *Assist survivors to collect damages*
- *Seek enforcement of existing rights of survivors to reparation*
- *Develop regional and national jurisprudence on remedies for torture*

During the reporting period, there were 28 new approaches for assistance from individuals (26 men, 2 women), relating to alleged violations in the following countries: Abu Dhabi, Bahrain, Iraq, Kuwait, Saudi Arabia, Morocco, Tunisia, Sudan, Kenya, South Africa, Bolivia, Colombia, India, Thailand, Germany, Greece, Sweden, UK and the USA. Of these, 9 contacted us from outside the UK, while the remainder were in the UK.

The Legal Officer, Fiona McKay, with the support of the Legal Advisory Council and other experts, provided the following service in response to these approaches:

Legal advice	8
Referral to other agencies	7
Advice and assistance *	8

(\* including legal research, identifying appropriate lawyers or other advisers, interventions, such as writing letters, taking statements, obtaining advice from counsel).

Redress was involved in three attempts to invoke UK civil law remedies for torture committed abroad. One is the test case of *Al-Adsani v Kuwait* in which the principle of state immunity for torture is challenged. In March 1997, Mr Al-Adsani's lawyers submitted an application to the European Commission on Human Rights, having exhausted domestic remedies when the House of Lords in November 1996 refused to hear an appeal. Redress assisted the lawyers in drafting the application to the European Commission on Human Rights, and continued to provide moral support to the plaintiff in this case.

As regards the other two cases against individuals alleged to have committed acts of torture abroad: in the first, proceedings have been served, and in the second, an application for legal aid is still pending. In both cases, the plaintiffs are political refugees in the UK.

Redress has also attempted to invoke UK criminal law in respect of torture committed abroad in two cases. After collecting a portfolio of evidence relating to an individual present in the UK alleged to have participated in acts of torture abroad, Redress submitted it to the authorities responsible for criminal prosecution asking for proceedings for torture to be considered under s.134 Criminal Justice Act 1988 (which creates an offence of torture, including torture committed abroad). After lengthy investigation, the police concluded that while the testimony of the complainant was credible, there was insufficient corroborative evidence to warrant a prosecution. Civil proceedings are now being planned in this case.

In the second case, Redress has been working with human rights organisations from the country concerned and UK lawyers to collect evidence, and this work is still progressing.

In the US, a member of Redress's network succeeded in obtaining compensation from the State of Argentina on behalf of José Siderman, who had been tortured in Argentina in the 1970s.

Redress made interventions in support of lawyers in Uganda and Tanzania, who were acting on behalf of survivors of violations and attempting to obtain a remedy.

### **Law Reform**

- *Advocate effective national civil and criminal remedies against torture*
- *Invoke UK law to obtain remedies for torture committed elsewhere*
- *Promote international and regional standards against torture*

In the US, members of Redress's network succeeded in having enacted a limited Amendment to the Foreign Sovereign Immunities Act, which allows US citizens and residents to sue foreign states in US courts for torture and other human rights violations. However, such actions are limited to US nationals and to states on the US State Department's list of "terrorist states".

### **Research and Information**

Conduct research, collect and maintain accurate information on:

- *National and international laws and remedies against torture*
- *Case histories, procedures and precedents*

Redress aims to be a centre of expertise on remedies for torture and to act as a resource for others in the field. This included: collecting information on remedies for torture (national, regional and international) and making these available to legal practitioners, academics, human rights activists and others, and providing other forms of support as appropriate.

During the period, Redress's Legal Officer, Fiona McKay, and Information Officer, William Dishington aided by volunteers, continued to collect information on law and practice in different national legal systems as regards remedies for torture. By the end of the period, in addition to general information on a wide range of countries, detailed information on legislation and case law had been collected on some 30 countries. In addition, developments in regional and international tribunals were monitored and relevant decisions obtained.

As part of its aim to act as a resource for those working on redress for torture worldwide, Redress worked to make the information available in different countries. During the reporting period, in response to requests from individual lawyers and legal/human rights organisations in a number of countries, Redress provided assistance on international standards and jurisprudence, and case law from national jurisdictions.

For example, information on heads of damages and the basis on which damages are awarded in a number of Commonwealth countries was provided to an Indian organisation bringing a test case in India. Information on international and US case law relating to actions for torture was provided to two institutions working to make Israel accountable for torturing Palestinians in detention.

### **Advocacy and Campaigning**

Promote the implementation of national and international law against torture

- *Support international and national action for reparation for torture survivors*
- *Support UK action for regulation of supply of torture weapons to foreign governments*
- *Co-operate with other organisations with an interest in the same field*

Redress worked to promote international legal standards regarding the right to reparation for torture survivors. In March-April 1997, the UN Commission on Human Rights considered the draft Principles and Guidelines on the Right to Reparation for Violations of Human Rights and International Humanitarian Law. Redress submitted a joint statement with the International Commission of Jurists to the Commission supporting the draft Principles and Guidelines and urging the Commission to adopt them at its next session.

During the year, Redress also submitted a response to a UK government consultation paper on strategic export controls, calling for greater regulation of UK involvement in supplying instruments of torture such as electroshock weapons to foreign governments.

### **Public Awareness**

- *Increase public awareness of the widespread use of torture and of existing measures to combat the practice*
- *Publish key research projects and distribute worldwide*
- *Establish Redress as the key source of information*

Redress distributed 2,500 copies of the Annual Report 1996 which was intended not only for fundraising purposes but also for a wider audience. It included a map showing the worldwide extent of torture, and summaries of recent national, regional and international judgments and decisions relating to redress for torture. It also included informative articles on the need for redress and redress for torture under national law.

Redress has set up a world wide web site which contains information on international law and case law as it is collected. In addition, since the internet is not yet available everywhere, Redress has planned to publish Newsletters.

## **2 INDEPENDENT ASSESSMENT**

The Board of Directors, who are also Trustees of the charity, have appointed an independent assessor. The Human Rights Centre at the University of Essex assesses annually Redress's activities, projects and work.

## **3 ORGANISATION**

The Redress Trust Limited, generally known as 'Redress', is a registered charity and is constituted as a company, limited by guarantee. Its objects and powers and other constitutional matters are set out in its Memorandum and Articles of Association. It is governed by a Board of Directors, who are also Trustees of the charity, which is responsible for setting the strategic direction of the organisation and for establishing policy.

The Board of Directors meet bi-monthly and delegates the day to day operation of the organisation to the full time staff.

New Directors join the Board at the invitation of the Board, and are chosen with a view to ensuring that the Board contains an appropriate balance of experience relevant to the operations of Redress.

## **4 DIRECTORS AND THEIR STATUTORY RESPONSIBILITIES**

A list of current Directors, who are also Trustees of the charity, is shown on the inside front cover. The Directors who served from the date of the last balance sheet to the date of signing this report are:

Owen Davies Esq, Chairman

(Appointed 4 July 1996)

Dr David Wilson, Hon Treasurer

(Appointed 22 April 1996)

Bill Bowring Esq

(Appointed 17 July 1996)

Ms Jessica Davies

(Appointed 19 June 1997)

Dr Stuart Turner

(Appointed 19 June 1997)

Ben Emmerson Esq

(Resigned 7 July 1997)

Mrs Leah Levin

(Resigned 8 January 1997)

Russell Lee Esq

(Resigned 31 July 1996)

Company law requires the Board, as Directors and Trustees, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company, and of the results for that period. In preparing those financial statements, the Directors are required to:

- *select suitable accounting policies and apply them consistently;*
- *make judgments and estimates that are reasonable and prudent;*
- *state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;*
- *prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.*

The Directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the 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 company and to take reasonable steps for the prevention and detection of fraud and other irregularities.

## **5 REVIEW OF DEVELOPMENTS**

### **Case Work**

Redress introduced the Help Programme which aims to meet the short term contingency needs of the people who approach Redress, including those who have been affected by restrictions on benefits for asylum seekers in the UK. Redress provided financial assistance for medical treatment, travel costs, accommodation and food, essential furniture and equipment, translating and job training and costs connected with legal steps. Ten torture survivors were assisted at a total expenditure of £2,888 which is included in Case Work expenditure.



28 people approached Redress for legal and other assistance. During the year, Redress provided legal advice and assistance to both new and ongoing cases, and financial assistance to meet the short term contingency needs of 26 people in total. For the year, the unit costs of providing all assistance under the Case Work activity was equivalent to £1,283 per capita.

### ***Law Reform***

Redress completed the drafting of a Redress for Torture Bill which would allow torture survivors to bring civil actions for damages for torture, wherever committed, in UK courts. Redress also carried out research on the practice of other states on this issue. Total project expenditure was £12,592.

### ***Research and Information***

Redress initiated two research projects. The first, carried out by a Peruvian lawyer, looked at the Inter-American regional system for protection of human rights. A report was produced which started to assess the effectiveness of the system in providing remedies for torture survivors. Project expenditure included in Research and Information expenditure was £3,819.

The second project conducted research into torture and remedies for torture in Saudi Arabia. Over the years, Redress has had a number of approaches from individuals tortured or ill-treated in Saudi Arabia. Our experience has been that this country fails to provide effective remedies, and it has proved extremely difficult to obtain a remedy through any mechanism outside Saudi Arabia. Lutz Oette, a German lawyer, undertook the research and highlighted the findings which will be published in, "Torture in Saudi Arabia - No protection, No redress", a joint report with the Parliamentary Human Rights Group UK. Project expenditure included in Research and Information expenditure was £7,879.

### ***Advocacy and Campaigning***

In August 1996, concerned that the draft Statute for a permanent International Criminal Court (ICC) took too little account of the needs of torture victims, Redress initiated research into ways to promote the right to reparation within the context of the ICC.

Stuart Maslen, the appointed consultant, carried out research, organised a conference in Geneva of leading experts and produced the report, "Promoting the right to reparation for survivors of torture: What role for a

permanent international criminal court?", on the basis of which Redress will lobby for changes to the draft statute for the ICC. Total project expenditure included in Advocacy and Campaigning expenditure was £26,068.

### ***Public Awareness***

Redress set up a world wide web site which contains information on legislation and case law. Total project expenditure included in Public Awareness expenditure was £4,750.

## **6 REVIEW OF TRANSACTIONS**

Total income for the year ended 31 March 1997, increased by 53.7% to £178,258 when compared to £115,962 in 1996.

Total restricted income was £152,762, of which grants from official bodies totalled £123,908, 81.1% of total restricted income. This was a 68.6% increase compared with 1996.

Grants from 21 foundations and trusts contributed income totalling £37,645, an increase of 62.4% compared with 1996.

Income from individual donors dropped from £5,120 in 1996 to £2,712 in 1997. Income and grants related to fundraising events totalled £11,325, just lower than the £11,803 in 1996. The 'Mortimer's Miscellany' event, an evening of music and humorous recitals, contributed £8,448. The London Marathon contributed £2,877.

Distributions to the overall Case Work Programme increased in 1997 to £109,086 from £65,543 in 1996. This increase mainly reflects the development of the ICC project, the two research projects and the salary of the Legal Officer for a full year.

Fundraising and Publicity, and Management and Administration costs totalled £19,871, 11.1% of total income. Management and Administration expenditure, expressed as a percentage of total expenditure was 4.8% compared with 6.3% in 1996.

## **7 FINANCIAL POSITION AND RESERVES**

At 31 March 1997, Redress had total fund balances of £134,330. This comprised £62,622 restricted for the overall Case Work Programme including specific projects, £1,000 designated as a capital fund and £70,708 unrestricted (general) fund.

The Board of Directors has agreed that as the work of Redress is long-term in nature, it is appropriate to seek to maintain reserves of at least one half of the following year's total planned expenditure.

The general fund is available to cover any slippage in the receipt of restricted funds and any deficit shown on restricted funds. The Directors believe that the balance represents an appropriate general reserve to protect Redress's continuing operations.

## **8 FINANCIAL STRATEGY FOR THE YEAR ENDING 31 MARCH 1998**

To execute the planned programmes of work budgeted at an expenditure of £310,730, Redress will need to raise £271,464, the gap between contractual income of £39,266 and the budget for the year ending 31 March 1998.

The outline fundraising strategy for the forthcoming year aims to diversify sources of income to ensure that Redress does not rely on any one or two major grant providers. The strategy therefore includes applications for recurrent grants to the UK, European and US funders, organising events and seeking increased support from individuals.

During the financial year ending 31 March 1998, Redress will appoint Craigmyle, a leading fundraising consultancy. The consultants, in conjunction with the staff and Directors of Redress, will develop and implement an appropriate fundraising strategy for the 3-Year Strategic Plan ending 31 March 2000. The consultants will also train the staff of Redress, including Fundraising Assistant Susan Howells (appointed 14 April 1997), on key aspects of fundraising and advise on whether or not a part-time fundraiser should be appointed.

## **9 FIXED ASSETS**

Details of movements in the Tangible Fixed Assets, are set out in the Notes (6) to the Financial Statements.

## **10 EMPLOYEES**

The Directors would like to record their appreciation of the commitment to the charity's mission and objectives of all staff and also of the 26 volunteers who willingly gave their time to the benefit of the charity.

Redress aims to keep its staff, Patrons and worldwide network of lawyers and organisations informed and involved via progress reports and newsletters.

The company operates an equal opportunities policy and recognises its social and statutory duties.

## **11 SUBSIDIARY COMPANY**

Red Dress Trading Ltd, the subsidiary of Redress, remained dormant since incorporation.

## **12 CONTRACTS**

There were no contracts in which a Director has, or has had an interest, either during or at the end of the financial year.

## **13 AUDITORS**

In accordance with section 385 of the Companies Act 1985, a resolution concerning the appointment of the auditor will be proposed at the forthcoming annual general meeting.

*By Order of the Board*



*Owen Davies, Chairman*

**14 July 1997**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 1997**

	Notes*	Restricted Funds £	Unrestricted Funds £	Total 1997 £	Total 1996 £
<b>INCOME AND EXPENDITURE</b>					
<b>INCOMING RESOURCES</b>					
Grants receivable	2.1/2.2	150,083	11,470	161,553	96,649
Donations received	2.3	—	2,712	2,712	5,120
Legacy	2.4	—	2,500	2,500	—
Events and Promotions	2.5/2.6	—	6,650	6,650	11,803
Deposit Interest	2.7	2,679	2,164	4,843	2,390
<b>TOTAL INCOMING RESOURCES</b>	<b>2</b>	<b>152,762</b>	<b>25,496</b>	<b>178,258</b>	<b>115,962</b>
<b>RESOURCES EXPENDED</b>					
Direct charitable expenditure	3.1	109,086	—	109,086	65,543
Fundraising and Publicity	3.3.1	1,175	12,430	13,605	8,329
Management and Administration	3.3.2	—	6,266	6,266	5,024
<b>TOTAL RESOURCES EXPENDED</b>	<b>4</b>	<b>110,261</b>	<b>18,696</b>	<b>128,957</b>	<b>78,896</b>
<b>NET INCOMING RESOURCES AND MOVEMENT IN FUNDS</b>		<b>42,501</b>	<b>6,800</b>	<b>49,301</b>	<b>37,066</b>
<b>BALANCES BROUGHT FORWARD AT 1 APRIL 1996</b>		<b>21,121</b>	<b>63,908</b>	<b>85,029</b>	<b>47,963</b>
<b>BALANCES BROUGHT FORWARD AT 31 MARCH 1997</b>		<b>63,622</b>	<b>70,708</b>	<b>134,330</b>	<b>85,029</b>

**Total Recognised Gains and Losses**

There were no recognised gains or losses other than those stated in the Statement of Financial Activities.

**Continuing Operations**

None of the company's activities were acquired or discontinued during the current and previous years.

\*The notes on pages 9 to 15 form part of these financial statements

# THE REDRESS TRUST LIMITED

## BALANCE SHEET AS AT 31 MARCH 1997

	Notes*	£	1997 £	£	1996 £
<b>FIXED ASSETS</b>					
Tangible Assets	6		7,132		7,253
Investment	7		<u>100</u>		<u>100</u>
			<b>7,232</b>		<b>7,353</b>
<b>CURRENT ASSETS</b>					
Debtors	8	21,210		2,652	
Cash at Bank and In Hand		<u>110,576</u>		<u>78,246</u>	
		<b>131,786</b>		<b>80,898</b>	
<b>CREDITORS:</b>					
Amounts falling due within 1 year	9	<u>4,688</u>		<u>3,222</u>	
<b>NET CURRENT ASSETS</b>			<u>127,098</u>		<u>77,676</u>
<b>NET ASSETS</b>			<b>134,330</b>		<b>85,029</b>
<b>FUNDS</b>					
Restricted Income Funds	10		62,622		21,121
Restricted Capital Funds	10		1,000		—
Unrestricted Funds			<u>70,708</u>		<u>63,908</u>
			<b>134,330</b>		<b>85,029</b>

The financial statements were approved on the authority of the Board of Directors on 14 July 1997 and were signed on its behalf by:



Owen Davies (Chairman)



David Wilson (Honorary Treasurer)

\*The notes on pages 9 to 15 form part of these financial statements



**THE REDRESS TRUST LIMITED**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 1997**

	Notes	Restricted Funds £	Unrestricted Funds £	Total 1997 £	Total 1996 £
Net cash inflow from operating activities	1	23,120	8,388	31,508	59,412
Net cash inflow from investments	2	2,679	2,164	4,843	2,390
Capital Expenditure	2	(3,290)	(731)	(4,021)	(4,145)
<b>Increase in cash and cash equivalents</b>		<b>22,509</b>	<b>9,821</b>	<b>32,330</b>	<b>57,657</b>

**NOTES TO THE CASHFLOW STATEMENT**

**1 Reconciliation of Net Incoming Resources to Net Cash Inflow from Operating Activities**

Net incoming resources for the year	39,001	10,300	49,301	37,066
Interest included in net incoming resources	(2,679)	(2,164)	(4,843)	(2,390)
Depreciation charge	3,935	207	4,142	3,138
(Increase)/Decrease in debtors	(18,410)	(148)	(18,558)	24,687
Increase/(Decrease) in creditors	1,273	193	1,466	(3,089)

<b>Net cash inflow from operating activities</b>	<b>23,120</b>	<b>8,388</b>	<b>31,508</b>	<b>59,412</b>
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**2 Gross Cash Flows**  
**Return on investments**

Interest received	2,679	2,164	4,843	2,390
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**Capital expenditure**

Payments to acquire tangible fixed assets	(3,290)	(731)	(4,021)	(4,045)
Investments in subsidiary company	—	—	—	(100)

<b>(3,290)</b>	<b>(731)</b>	<b>(4,021)</b>	<b>(4,145)</b>
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**3 Reconciliation of Net Cash Flow to Movement in Debt (see Note 4 below)**

Increase in cash in the year	22,509	9,821	32,330	57,657
Net funds at 1 April 1996	22,122	56,124	78,246	20,589

<b>Net funds at 31 March 1997</b>	<b>44,631</b>	<b>65,945</b>	<b>110,576</b>	<b>78,246</b>
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**4 Analysis of Changes in Net Debt**

Cash at bank and in hand at 1 April 1996	22,122	56,124	78,246	20,589
Cash inflow	22,509	9,821	32,330	57,657

<b>Cash at bank and in hand at 31 March 1997</b>	<b>44,631</b>	<b>65,945</b>	<b>110,576</b>	<b>78,246</b>
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## **1 ACCOUNTING POLICIES**

These financial statements are prepared in accordance with the Statement of Recommended Practice Accounting by Charities, issued by the Charity Commissioners in October 1995, and applicable Accounting Standards.

The principal accounting policies adopted are as follows:

### **1.1 Accounting Convention**

The financial statements are prepared under the historical cost convention and include the results of the charity's operations which are described in the Directors' Report and all of which are continuing.

### **1.2 Income**

Grants are accounted for as receivable by the charity. Donations and legacies are accounted for as and when the cash is received. The income from fundraising events is shown gross, with the associated costs included in the fundraising costs. No permanent endowments have been received in the period.

### **1.3 Expenditure**

Expenditure is classified under the categories of charitable and other expenditure.

Charitable expenditure, management and administration costs and fundraising and publicity costs comprise direct expenditure including staff costs attributable to the charitable objective or activity. Where costs cannot be directly attributed they have been apportioned to charitable objectives or activities on a time or area usage basis.

### **1.4 Fundraising and Publicity Expenditure**

The money spent in the UK on all fundraising activities.

### **1.5 Management and Administration Expenditure**

The cost of managing the organisation in compliance with Redress's constitutional and legal 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 a straight line basis at the following rates:

Office equipment	25%
Office furniture	15%

### **1.7 Foreign Currencies**

Transactions in foreign currencies are recorded using the rate of exchange at the date of transaction.

### **1.8 Value Added Tax**

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

### **1.9 Operating Leases**

Rentals payable under operating leases are charged to the Statement of Financial Activity on a straight-line basis over the lease term.

### **1.10 Restricted Funds**

Restricted funds are those funds which have been specified by the donor for specific projects.

### **1.11 Restricted Capital Funds**

Funds restricted to investments in tangible fixed assets.

### **1.12 Unrestricted Funds**

Unrestricted funds are those funds which can be spent on any activity within the charity's overall objectives.

### **1.13 Miscellaneous Income**

Deposit interest has been apportioned to restricted funds and unrestricted funds on the basis of interest earned from cash balances of these funds.

# THE REDRESS TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 1997

	Restricted Funds £	Unrestricted Funds £	Total 1997 £	Total 1996 £	1997 %	1996 %
<b>2 INCOME</b>						
<b>2.1 Grants from Official Bodies:</b>						
<b>European Community:</b>						
Case Work Programme (CWP):	69,933	—	69,933	48,734		
International Criminal Court (ICC):	31,636	—	31,636	—		
<b>UN Voluntary Fund for Victims of Torture:</b>						
Case Work Programme (CWP)	22,339	—	22,339	24,739		
<b>Total grants from Official Bodies</b>	<b>123,908</b>	<b>—</b>	<b>123,908</b>	<b>73,473</b>	<b>69.5%</b>	<b>63.3%</b>
<b>2.2 Grants from Foundations &amp; Trusts</b>						
Salary of Legal Officer	10,000	—	10,000	—		
Case Work (Help Programme)	5,000	—	5,000	—		
Research & Information	10,000	—	10,000	—		
<b>Fundraising Events</b>						
Mortimer's Miscellany	—	1,000	1,000	—		
London Marathon	1,175	—	1,175	—		
<b>General Fund</b>	<b>—</b>	<b>10,470</b>	<b>10,470</b>	<b>23,176</b>		
<b>Total grants from Foundations &amp; Trusts</b>	<b>26,175</b>	<b>11,470</b>	<b>37,645</b>	<b>23,176</b>	<b>21.1%</b>	<b>20.0%</b>
<b>TOTAL GRANTS RECEIVABLE</b>	<b>150,083</b>	<b>11,470</b>	<b>161,553</b>	<b>96,649</b>	<b>90.6%</b>	<b>83.3%</b>
<b>2.3 Donations and Appeals</b>						
Individual Donors	—	2,712	2,712	5,120		
<b>Total donations received</b>	<b>—</b>	<b>2,712</b>	<b>2,712</b>	<b>5,120</b>	<b>1.5%</b>	<b>4.4%</b>
<b>2.4 Legacy</b>						
Legacy designated to Mortimer's Miscellany	—	2,500	2,500	—		
<b>Total contributions from legacies</b>	<b>—</b>	<b>2,500</b>	<b>2,500</b>	<b>—</b>	<b>1.4%</b>	<b>—</b>
<b>2.5 Events</b>						
Mortimer's Miscellany - Donations	—	635	635	—		
Mortimer's Miscellany - Ticket sales	—	4,313	4,313	—		
London Marathon - Pledges for Runners	—	1,702	1,702	1,019		
<b>2.6 Promotions</b>						
The Week's Good Cause	—	—	—	10,784		
<b>Total contributions from events &amp; promotions</b>	<b>—</b>	<b>6,650</b>	<b>6,650</b>	<b>11,803</b>	<b>3.8%</b>	<b>10.2%</b>
<b>2.7 Miscellaneous Income</b>						
Bank and Deposit Account Interest	2,679	2,164	4,843	2,390		
<b>Total contributions from miscellaneous income</b>	<b>2,679</b>	<b>2,164</b>	<b>4,843</b>	<b>2,390</b>	<b>2.7%</b>	<b>2.1%</b>
<b>TOTAL INCOMING RESOURCES</b>	<b>152,762</b>	<b>25,496</b>	<b>178,258</b>	<b>115,962</b>	<b>100.0%</b>	<b>100.0%</b>

### 3 EXPENDITURE

#### 3.1 Distributions of expenditure to Direct Charitable Expenditure (CWP).

The generic term 'Overall Case Work Programme' (CWP), comprises the five main activities of Redress).

	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total 1997 £</b>	<b>Total 1996 £</b>	<b>1997 %</b>	<b>1996 %</b>
<b>3.1.1 Case Work</b> (Including Help Programme)	33,355	—	33,355	30,247	25.9%	38.3%
<b>3.1.2 Law Reform</b>	12,592	—	12,592	6,503	9.8%	8.3%
<b>3.1.3 Research &amp; Information</b> (Including research reports)	26,875	—	26,875	18,391	20.8%	23.3%
<b>3.1.4 Advocacy &amp; Campaigning</b> (Including International Criminal Court (ICC) project)	28,909	—	28,909	3,371	22.4%	4.3%
<b>3.1.5 Public Awareness</b> (Including World Wide Web project)	7,355	—	7,355	7,031	5.7%	8.9%
<b>Total Direct Charitable Expenditure (CWP)</b>	<b>109,086</b>	<b>—</b>	<b>109,086</b>	<b>65,543</b>	<b>84.6%</b>	<b>83.1%</b>

#### 3.2 Unit cost of providing assistance

	<b>1997</b>	<b>1996</b>
Number of new approaches for assistance	28	12
Number of people to whom Redress provided legal advice and assistance-new approaches and ongoing cases	16	17
Number of people provided with financial assistance	10	—
<b>Total number of people helped</b>	<b>26</b>	<b>17</b>
<b>Total expenditure on Case Work (£)</b>	<b>33,355</b>	<b>30,247</b>
<b>Per capita cost of providing assistance (£)</b>	<b>1,283</b>	<b>1,779</b>

# THE REDRESS TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 1997

	Restricted Funds £	Unrestricted Funds £	Total 1997 £	Total 1996 £	1997 %	1996 %
<b>3.3 Distribution of the balance of expenditure</b>						
<b>3.3.1 Fundraising and Publicity</b>	1,175	12,430	13,605	8,329	10.6%	10.6%
<b>3.3.2 Management and Administration</b>	—	6,266	6,266	5,024	4.8%	6.3%
<b>Total of balance of expenditure</b>	<b>1,175</b>	<b>18,696</b>	<b>19,871</b>	<b>13,353</b>	<b>15.4%</b>	<b>16.9%</b>

## 4 TOTAL RESOURCES EXPENDED

	Restricted Funds £	Unrestricted Funds £	Total 1997 £	Total 1996 £	1997 %	1996 %
Total expenditure of the Case Work Programme	109,086	—	109,086	65,543	84.6%	83.1%
Total of balance of Fundraising and Publicity	1,175	12,430	13,605	8,329	10.6%	10.6%
Total of balance of Management and Administration	—	6,266	6,266	5,024	4.8%	6.3%
<b>Total resources expended</b>	<b>110,261</b>	<b>18,696</b>	<b>128,957</b>	<b>78,896</b>	<b>100.0%</b>	<b>100.0%</b>

### 4.1 Breakdown of total resources expended

	Direct Charitable Expenditure £	Fundraising & Publicity Expenditure £	Management & Administration Expenditure £	Total 1997 £	Total 1996 £	1997 %	1996 %
Staff Costs	47,536	3,020	2,694	53,250	38,914	41.3%	49.3%
Volunteers' Travel & Subsistence	6,072	714	357	7,143	4,868	5.5%	6.2%
Project Consultancy Fees	12,384	—	—	12,384	1,700	9.6%	2.2%
Help Programme Assistance	2,888	—	—	2,888	324	2.2%	0.4%
Premises (rent, rates, utilities, cleaning & insurance)	12,287	683	683	13,653	12,072	10.6%	15.3%
Repairs and Maintenance	123	14	7	144	20	0.1%	0.0%
Communications (tel., fax, e-mail, couriers & postage)	5,667	1,129	357	7,153	5,275	5.5%	6.7%
Printing and Stationery	3,327	1,426	225	4,978	2,902	3.9%	3.6%
Publications (Annual Report & Project reports)	2,897	1,242	—	4,139	2,971	3.2%	3.8%
Travel, Seminars and Consultation	7,821	548	—	8,369	2,794	6.5%	3.5%
Library and Subscriptions	1,584	—	—	1,584	592	1.2%	0.8%
General Office Costs	1,473	335	55	1,863	624	1.4%	0.8%
Bank Charges	120	—	121	241	264	0.2%	0.3%
Auditor's remuneration: Audit	495	55	550	1,100	750	0.9%	1.0%
Non-Audit	589	84	1,010	1,683	815	1.4%	1.0%
Other Costs	95	4,148	—	4,243	874	3.3%	1.1%
Depreciation	3,728	207	207	4,142	3,137	3.2%	4.0%
<b>Total resources expended</b>	<b>109,086</b>	<b>13,605</b>	<b>6,266</b>	<b>128,957</b>	<b>78,896</b>	<b>100.0%</b>	<b>100.0%</b>



## 5 PARTICULARS OF EMPLOYEES

No employee earned £40,000 per annum or more

The average number of employees, analysed by function was:

Case Work Programme (CWP)	1
Management & Administration	1
<b>Total</b>	<u>2</u>

Staff costs include:

	1997 £	1996 £
Salaries and wages	48,784	34,741
Social Security	4,344	3,356
<b>Total</b>	<u>53,128</u>	<u>38,097</u>

## 6 TANGIBLE FIXED ASSETS

	Office Equipment £	Office Furniture £	Total £
<b>Cost</b>			
at 1 April 1996	11,333	2,028	13,361
Additions at cost	4,021	—	4,021
at 31 March 1997	<u>15,354</u>	<u>2,028</u>	<u>17,382</u>
<b>Accumulated depreciation</b>			
at 1 April 1996	5,406	702	6,108
Charge for year	3,838	304	4,142
at 31 March 1997	<u>9,244</u>	<u>1,006</u>	<u>10,250</u>
<b>Net book values</b>			
at 31 March 1997	<u>6,110</u>	<u>1,022</u>	<u>7,132</u>
at 1 April 1996	<u>5,927</u>	<u>1,326</u>	<u>7,253</u>

## 7 FIXED ASSET INVESTMENT

	£	
Cost and Net Book Value at 1 April 1996	<u>100</u>	
at 31 March 1997	<u>100</u>	
	<b>1997</b>	<b>1996</b>
	£	£
Unlisted investment	<u>100</u>	<u>100</u>

The company's investment at the balance sheet date in the share capital of unlisted companies includes the following:

Red Dress Trading Limited  
Registered: England and Wales  
Nature of Business: General commercial company

Class of shares	Holding
Ordinary shares of £1 each	100%

The company has remained dormant since incorporation.

**THE REDRESS TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 1997**

**8 DEBTORS**

	1997 £	1996 £
Grants receivable	18,073	1,250
Prepayments	1,643	1,402
Other debtors	1,494	—
	<b>21,210</b>	<b>2,652</b>

**9 CREDITORS:**

**Amounts falling due within one year**

	1997 £	1996 £
Social Security and other taxes	1,471	1,329
Trade Creditors	893	935
Accruals	2,224	858
Amounts owing to group undertakings	100	100
	<b>4,688</b>	<b>3,222</b>

**10 RESTRICTED FUNDS**

	Balance at 1 April 1996 £	Incoming £	Outgoing £	Transfers Between Funds £	Balance at 31 March 1997 £
Restricted funds comprise the following unexpended balances on grants held for specific purposes					
Case Work (including Help Programme)	9,276	42,573	(33,355)	—	18,494
Law Reform	1,992	24,248	(12,592)	—	13,648
Research and Information	5,654	40,277	(26,875)	—	19,056
Advocacy and Campaigning (including ICC)	1,046	34,592	(28,909)	—	6,729
Public Awareness	2,153	9,897	(7,355)	—	4,695
	<b>20,121</b>	<b>151,587</b>	<b>(109,086)</b>	<b>—</b>	<b>62,622</b>
Telemarketing	1,000	—	—	(1,000)	—
Restricted Capital Fund	—	—	—	1,000	1,000
Fundraising & Publicity	—	1,175	(1,175)	—	—
<b>Total</b>	<b>21,121</b>	<b>152,762</b>	<b>(110,261)</b>	<b>—</b>	<b>63,622</b>

**11 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Tangible Fixed Assets	2,467	4,765	7,232
Current Assets	64,753	67,033	131,786
Liabilities: Amounts falling due within one year	(3,598)	(1,090)	(4,688)
<b>Total Net Assets</b>	<b>63,622</b>	<b>70,708</b>	<b>134,330</b>

**12 DIRECTORS' EMOLUMENTS**

No remuneration directly or indirectly out of the funds of the charity was paid or was payable for the year to any director or any person known to be connected with any of them.

**13 DIRECTORS' EXPENSES**

The aggregate amount of expenses reimbursed to all Directors during the year was £75. This was paid to two directors for conference and travelling expenses.

**14 TAXATION**

Redress is a registered charity and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

**15 CAPITAL COMMITMENTS**

There were no capital commitments authorised but not contracted for (1996 Nil).

**16 CONTRACTUAL INCOME**

Redress was awarded grants for the following projects during the year, amounts of which will be received in the year ending 31 March 1998.

<b>Restricted Income Funds:</b>	<b>£</b>
<b>Case Work Programme (CWP)</b>	
1997/8 grant	10,000
1997/8 grant	24,266
<b>Help Programme</b>	5,000
<b>TOTAL</b>	<b><u>39,266</u></b>

**REPORT OF THE AUDITORS TO THE MEMBERS OF THE REDRESS TRUST LIMITED**

We have audited the financial statements on pages 6 to 15 which have been prepared under the historical cost convention and the accounting policies set out on page 9.

**Respective responsibilities of Directors and Auditors**

As described on page 3, the Directors (who also act as Trustees for the charitable activities of The Redress Trust Limited) are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion to you.

**Basis of opinion**

We conducted our audit in accordance with 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 judgments made by the Directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Charitable Company's circumstances, consistently applied and adequately disclosed.

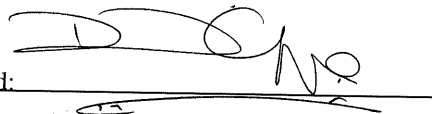
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity 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 Charitable Company's state of affairs as at 31 March 1997 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

David Clipp & Co.  
Chartered Certified Accountants  
Registered Auditors  
2nd Floor  
Morritt House  
10/12 Love Lane  
Pinner  
Middlesex, HA5 3EF

Signed: \_\_\_\_\_



Date: 29 July 1997



*1994 Charity Annual Report & Accounts Awards*

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CHARITIES AID FOUNDATION  
THE CHARITY FORUM

*Winner in the Category - Income below £100,000*

*The Redress Trust*

Presented at Chartered Accountants' Hall, 21 November 1994

*"This was its first report and accounts, with a striking and evocative presentation, effectively raising awareness of the Trust's work, its clear aims and objectives, and making good use of quotations and simple black and white printing..."*

*(Accountancy, December 1994)*

*"This report's content is superb... It is a well-balanced document with sufficient financial and non-financial information, together with good use of statistics. The report is clear about mission and focus and deals well with an emotional subject without being patronising"*

*(Accountancy, December 1996)*



**1996 Charity Annual Report and Accounts Awards**

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CAF AND THE CHARITY FORUM

**Third in Category: Income between £100,000 and £250,000**

*The Redress Trust*

Chairman of the Judges  
Alderman Sir Brian Jenkins GBE, FCA

*Brian Jenkins*

Presented at Chartered Accountants' Hall, 20 November 1996



*Redress would like to thank the European Community for providing financial assistance for this report.*