DIRECTORS' REPORT AND FINANCIAL STATEMENTS 1999
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BOARD OF DIRECTORS
Owen Davies QC, Chair
Dr David Wilson, Hon Treasurer
Bill Bowring Esq
Ms Jessica Davies
Wesley Gryk Esq
Andrew Rayner Esq
Dr Stuart Turner

COMPANY SECRETARY
William Dishington

STAFF
Keith Carmichael Honorary Director
Fiona McKay Legal Officer
William Dishington Information Officer
Susan Howells Fundraiser

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.

REGISTERED OFFICE
The REDRESS Trust
6 Queen Square
London, WC1N 3AR
United Kingdom
Tel: +44 (0) 20 7278 9502
Fax: +44 (0) 20 7278 9410
Email: redresstrust@gn.apc.org
Web URL: www.redress.org
FOREWORD

Despite extensive publicity by the human rights community over the past decade, people are both surprised that torture still takes place and shocked by its extent. Although prohibited under international law and by the constitutions and domestic law of many countries, torture still occurs in at least 99 countries. In 40 of these, evidence suggests that the practice is part of a deliberate, if unstated, government policy.

While international law also establishes the right to compensation, to ‘satisfaction’, and to a ‘remedy’ for torture committed, there is a fundamental problem in ensuring that these rights are upheld. Some countries in which torture is widespread do not ratify international human rights treaties, and those that do can be among the worst offenders. In some cases, a country’s law might clearly prohibit torture and provide for the punishment of offenders, but the gap between law and practice is often very wide.

In other cases, governments not only grant impunity to human rights violators, but also intimidate those who have been violated, their families and representatives.

Seven years ago REDRESS was established to assist torture survivors worldwide to obtain reparation and to promote effective remedies. Achieving some form of reparation can take up to five years and sometimes even longer. This places great stress on the survivors’ way of life and that of their families.

Our underlying philosophy is that the torture survivors’ wishes are of paramount importance. REDRESS seeks to empower survivors by giving them control of how their complaints are handled. Our Legal Officer will always take account of the survivor’s point of view and give advice accordingly.

This year many more people - men, women and children - have approached us for assistance compared with last year and positive feedback from them makes all our efforts worthwhile.

Some of the highlights of this year include:

- **General Pinochet not immune from prosecution**

We worked with other human rights organisations including Amnesty International and the Medical Foundation for the Care of Victims of Torture, through our legal representatives to prepare a case for the prosecution of Chile’s former dictator General Pinochet. After General Pinochet was detained in the UK in October 1998 at the request of Spain pending his extradition to stand trial there REDRESS requested his prosecution in the UK, in case his extradition to Spain failed. Evidence was submitted to the Attorney General.

REDRESS was also one of the groups represented as intervenors on behalf of the victims in both appeals of the House of Lords which established that, as a former Head of State, Pinochet did not have immunity from prosecution.

Anita Gonzalez, who lost her husband, two sons and their wives during the Pinochet Regime, said to her daughter Patricia Recabarmen in Santiago after hearing the decision of the UK court of appeal, “At last the victims will get justice.”

- **Arrest of suspected torturer**

REDRESS was involved in the first criminal case for torture committed abroad in the UK applying the principle of universal jurisdiction. A Sudanese national was arrested in 1997 while temporarily residing in Scotland, and charged with having committed torture in Sudan. Acting on information provided by a Sudanese torture survivor, an asylum seeker in the UK, REDRESS investigated and submitted evidence to the Scottish prosecution authorities relating to alleged acts of torture in Sudan in 1998-90. This was the first time ever section 134 of the Criminal Justice Act 1988 (which enables alleged torturers to be prosecuted
in UK courts, regardless of where the torture was committed) has been used and the case sets an important precedent. The trial was set down on two occasions.

**Child hostages freed**

We assisted lawyers in the UK representing a Pakistani national in Britain whose wife and three young children were mistreated and arbitrarily detained in Saudi Arabia. In April 1998, REDRESS enlisted support of Amnesty International and World Organisation Against Torture (OMCT), both of which released Urgent Action Appeals. After 11 months detention, they were released and sent home to Pakistan. The husband and father wrote to us.

"It is a matter of great delight for me to inform you that... with your support...my wife and three children were released on 27 July 1998..."

**Statute for International Criminal Court adopted**

A milestone of this century was the adoption of the International Criminal Court (ICC) Statute in Rome on 15 July 1998. The ICC is the first international criminal tribunal which has the power to award reparation to victims of crimes which come before it. Commentators hailed this reparation regime which REDRESS had recommended as one of the great successes.

REDRESS could not have reached this level of current achievement without the vitality, resourcefulness, imagination and commitment of its dedicated staff. I would like to thank them, and the distinguished body of Patrons and members of the Legal Advisory Council for their advice and support. I am also most grateful to my colleagues - Trustees - for their guidance and leadership. And finally, I would like to thank most warmly the many volunteers who willingly gave their time to the benefit of REDRESS.

We are financially dependent on the support of many funding organisations and individuals. On behalf of REDRESS, I wish to thank them for their continuing assistance.

We could do much more to combat torture and assist torture survivors to obtain reparation. As the demand for our services increases, we need more funds to continue our activities and to implement new strategic initiatives. These are outlined in this report.

In the forthcoming years our major challenge will be to raise sufficient funds to enable us to carry out our important work.

Owen Davies QC
Chair of the Trustees
17 February 2000

The Trustees,
The Redress Trust Limited,
6 Queen Square
London WC1N 3AR

You again invited The Human Rights Centre to act as an independent assessor of the activities of the Redress Trust for the year ending 31 March 1999. I have read in draft the Directors’ Report and Financial Statements 1999. In addition I visited the office and had a detailed discussion with staff.

Keeping in mind its mandate and its adopted strategy it is my opinion that the evidence presented in the report give an accurate and fair account of the charity’s activities over the last year and comply fully with the mission of the Redress Trust. Special mention should be made of the decisive contribution that the NGO made to the reparation clause in the historic Rome Treaty of 1998 on the future International Criminal Court.

I should like to add that in its organisation, clarity and frankness the 1999 Director’s Report sets an excellent standard for all human rights NGOs.

Signed

Professor Kevin Boyle
Human Rights Centre
University of Essex
SUMMARY OF PROGRESS

Progress summary according to pre-set measurement indicators

| Indicators                                                      | Periods, ended 31 March |
|----------------------------------------------------------------|------|------|------|------|------|-------|-------|
| CASE WORK                                                       |      |      |      |      |      |       |       |
| The number:                                                     |      |      |      |      |      |       |       |
| • Of new approaches for assistance                             | 41   | 34   | 28   | 12   | 32   | 60    | 207   |
| • Provided with legal advice                                   | 29   | 20   | 16   | 8    | 7    | -     | 80    |
| • Provided with legal advice and assistance                    | 7    | 9    | 8    | 9    | 1    | -     | 34    |
| • Provided with other forms of advice and assistance            | 5    | 7    | 7    | 12   | 12   | -     | 43    |
| • Provided with direct financial assistance                    | -    | 7    | 10   | -    | -    | -     | 17    |
| • Of cases in which proceedings brought                        | -    | 1    | 2    | 1    | 9    | 7     | 20    |
| • Of out-of-court settlements obtained                         | -    | -    | -    | 9    | 1    | 10    | 20    |
| • Of compensation claims awarded and collected                 | -    | -    | -    | -    | 1    | 1     | 2     |
| • Of torturers convicted                                       | -    | -    | -    | -    | -    | 3     | 3     |
| LAW REFORM                                                      |      |      |      |      |      |       |       |
| The number:                                                     |      |      |      |      |      |       |       |
| • Of proposed laws providing remedies for torture survivors promoted | 2⁴  | 2    | 1    | 2    | 2    | -     | -     |
| • Of national laws providing remedies for torture survivors enacted or signed into law | -    | -    | 1⁵   | -    | -    | 1     | 2     |
| • Of international statutes providing reparation to victims of gross human rights violations | 1⁶   | -    | -    | -    | -    | -     | 1     |
| RESEARCH AND INFORMATION                                        |      |      |      |      |      |       |       |
| • As at 31 March 1999, REDRESS had collected detailed information on some 50 countries and general information on tens of others. |      |      |      |      |      |       |       |
| • REDRESS responded to requests for legal information either by telephone, e-mail, correspondence or consultation meetings. |      |      |      |      |      |       |       |

NOTES

1 Includes research, advice, steps in preparation of a case, assisting external lawyers.
2 Includes referrals for counselling and other medical treatment, English lessons, benefits advice and other services, providing moral support, publicity and indentifying appropriate lawyers.
3 Help Programme: direct financial assistance provided by REDRESS to torture survivors for short-term contingency needs such as medical treatment, travel costs, accommodation, food, essential furniture and equipment, translating and job training, and costs connected with legal steps.

4 Draft Redress for Torture Bill (UK). Amendment to the Foreign Sovereign Immunities Act (US).
5 Anti-Terrorism and Effective Death Penalty Act 1996 (US).
6 The final Statute for the International Criminal Court agreed on 13 July 1998 included a reparations regime.

* This period covers December 1992 - March 1994, when REDRESS did not have a Legal Officer. We were able to provide non-legal assistance to some and refer others to appropriate lawyers.
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 five main 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

REDRESS continued to provide a legal advice and assistance service to torture survivors. During the reporting period, there were 41 new approaches for assistance relating to alleged violations in the following countries: Argentina, Bahrain, Bangladesh, Brunei, Chile, China, Colombia, Dubai, Ethiopia, Germany, India, Indonesia, Iraq, Saudi Arabia, Thailand, Turkey, Uganda, UK and the USA. Of these, 24 were men, 6 were women, 3 were young children and 8 were groups. Four contacted REDRESS from outside the UK, while the remainder were in the UK.

The Legal Officer, with the support of the Legal Advisory Council and other experts, responded to these approaches and other ongoing cases as follows:

The case work handled by the Legal Officer during this period fell into two main categories:

Universal Jurisdiction Cases

REDRESS worked to encourage the UK and other states to comply with their obligation to investigate and prosecute those coming within their jurisdictions who are suspected of committing torture or other international crimes elsewhere. In the previous year, REDRESS had investigated and reported allegations against a Sudanese national residing in the UK which had resulted in the first case in the UK where a person was arrested and charged with torture. During the current year, trial dates were set in August 1998 and in January 1999, but on each occasion the trial was postponed when either the prosecution or the defence asked for more time to prepare.

REDRESS took up five other potential universal jurisdiction cases, and in one submitted a report to the relevant authorities, when investigations confirmed that the persons concerned were present in the UK and there was sufficient evidence. The authorities were still considering the case at the end of the period. Investigation continues regarding the other cases.

REDRESS was closely involved in the high profile case of Chilean former dictator and Senator Augusto Pinochet. In mid-October 1998, Pinochet visited London for medical treatment. Both before and after his arrest under a request for extradition to Spain, REDRESS worked with Amnesty International UK, the Medical Foundation for the Care of Victims of Torture and individual victims of torture, through solicitor Geoffrey Bindman, to
seek Pinochet’s arrest and prosecution in the UK for torture committed in Chile. Despite providing several bundles of materials to the police and the Attorney General, no formal prosecution process was begun though an investigation was ongoing. REDRESS also worked with Amnesty International and others to overturn the High Court’s ruling that, as head of state, he was immune from prosecution. Accepted as intervenors in the hearings in the House of Lords, REDRESS and the group were represented by Professor Ian Brownlie QC in the successful appeal against the High Court’s ruling. On 24 March 1999 the House of Lords delivered its historic ruling that a former head of state is not protected by immunity from criminal charges of official torture committed during the period he was head of state.

REDRESS would like to express their gratitude to the solicitors and counsel who devoted so much of their time on a pro-bono basis to this landmark case.

Legal Advice and Assistance to Torture Survivors

During the reporting period REDRESS received 41 new approaches, and continued to deal with 42 cases which were still open at the beginning of the period. These cases related to torture or ill-treatment in the following countries: Afghanistan, Argentina, Bahrain, Bangladesh, Brunei, Chile, China, Colombia, Cyprus, Dubai, Ethiopia, Germany, India, Indonesia, Iraq, Kuwait, Lebanon, Morocco, Namibia, Peru, Russia, Saudi Arabia, Sri Lanka, Sudan, Syria, Thailand, Turkey, Uganda, United Arab Emirates, UK, USA, Yemen, former Yugoslavia and Zaire.

REDRESS responded to these approaches in a range of ways, including: providing specialist legal advice to solicitors acting for torture survivors; advising torture survivors on their remedies; writing letters to governments on behalf of torture survivors seeking reparation; submitting complaints to the UN Special Rapporteur on Torture and other UN human rights mechanisms; advising a national human rights organisation on using international mechanisms; seeking ways to put pressure on a national prosecution authority to pursue those responsible for violations; identifying and referring torture survivors to appropriate lawyers; referring torture survivors to other non-legal services to meet their needs.

REDRESS assisted lawyers in the UK representing a Pakistani national in Britain whose wife and three children were mistreated and arbitrarily detained in Saudi Arabia. In April 1998, REDRESS enlisted support of Amnesty International, Human Rights Watch and OMCT, all of which released an ‘Urgent Action Appeal’. The family were subsequently released on 27 July 1998.

REDRESS also assisted a group of lawyers in Israel who had brought a case to the Israeli Supreme Court challenging the security services’ use of interrogation measures which had already been found by the UN Committee against Torture as constituting torture.

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

REDRESS’ campaign to promote the Redress for Torture Bill, which would provide a firmer basis for torture survivors to bring civil actions for damages for torture, wherever committed, in UK law, was delayed. This was largely due to the Pinochet case, both because of the pressure of work it created and because the case itself meant that the content of the Bill needed to be rethought.

REDRESS prepared a response to the Law Commission’s request for comments on proposed amendment to the law on limitation periods in civil actions. REDRESS argued for the need for a flexible limitations regime in cases of torture, where opportunity for initiating a case often does not arise for a long period of time for a variety of reasons including a traumatic reaction, or lack of knowledge of crucial facts such as the identity or
whereabouts of a perpetrator. REDRESS' comments were submitted in April 1999.

REDRESS also submitted comments to the Home Office in May 1998 relating to a proposed Government reformulation of the crime of torture in the *Offences against the Person Bill*. In particular, REDRESS urged that the proposed provision for a defence of lawful authority is inconsistent with the UK's obligations under the *UN Convention against Torture*. The Government has not yet brought forward the Bill.

In the US, lawyers, members of our Redress for Torture Network, are still actively promoting the amendment to the *Foreign Sovereign Immunities Act*. This Bill allows US citizens to sue foreign states in the US courts for torture and other human rights violations committed abroad. The Bill is limited to those foreign states with which the US does not have an extradition treaty.

**Research and Information**

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

We completed the *Torture Survivors' Handbook*, which contains information about agencies in the UK which provide assistance to torture survivors, and informs survivors and their families of their right to reparation and the available routes to seek redress. The Handbook was sent for printing at the end of the period.

REDRESS also conducted research into universal jurisdiction in Europe and the role of the victim in criminal procedure, both of which were published or used during the next period.

REDRESS participated as invited speaker in a number of conferences on the International Criminal Court, universal jurisdiction and using UK law for bringing alleged torturers to account.

During the period REDRESS was pleased to host two interns: Rebecca Ledwith from the University of Oregon, and Alice Mayhew, a British student and recent graduate from the Cambridge LLM programme.

**Advocacy and Campaigning**

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

The major component of REDRESS' international advocacy programme during this period was aimed at working towards the establishment of a permanent International Criminal Court which would respect the rights and needs of victims of torture and other international crimes. The major focus of work during this period was on the Diplomatic Conference held in Rome in June-July 1998 to agree the Statute for the ICC.

In May 1998, REDRESS organised an expert consultation meeting in Geneva on reparation and the ICC to prepare for the Diplomatic Conference. This meeting made a significant contribution towards the reaching of a consensus on draft text relating to reparation in the Statute. REDRESS published a short report specifically for the Rome Conference, reiterating the basic principles on which REDRESS' lobbying is based, and including detailed commentary and recommendations on the relevant articles of the draft Statute.

REDRESS was represented at the Rome Diplomatic Conference by the Legal Officer (for 3 weeks), and for the entire 5 weeks by an intern. REDRESS was privileged to be one of the few NGOs to address the Plenary, on behalf of the Victims' Rights Working Group. REDRESS played a leading role among the NGOs interested in victims' issues, and lobbied states with a view to achieving the strongest possible provisions relating to reparation in the Statute. With the commitment of several key Governments, this was achieved and Article 75 on reparation was widely recognised as one of the most significant
achievements of the Statute, and a remarkable step forward in international law. It provides that the Court shall establish principles relating to reparation, and may award orders of reparation against convicted persons. The Statute is now open for ratification and the Court will not be established until 60 States have become party to the treaty. Meanwhile, a Preparatory Commission (PrepCom) was assigned the task of drafting Rules of Procedure and Evidence for the Court, and Elements of Crimes. REDRESS participated in the first session of the PrepCom, in February 1999 in New York, and started to develop recommendations as to how the provisions in the Statute regarding reparation could be put into effect in the Rules of Procedure and Evidence. REDRESS also continued its leadership role on victims' issues within the NGO Coalition for an ICC.

For several years, REDRESS has been working to promote the development of UN Draft Basic Principles and Guidelines on the Right to Reparation for Victims of [Gross] Violations of Human Rights and International Humanitarian Law, the so-called van Boven principles. During this period REDRESS sent letters to tens of states and NGOs urging them to respond to the UN Commission on Human Rights' resolution of April 1998 requesting views and comments on the draft principles. REDRESS was then invited by the UN Independent Expert appointed by the Commission on Human Rights, Cherif Bassiouni, to follow up this matter and to participate in a meeting with NGOs in Geneva in November 1998. REDRESS also organised a further meeting in New York with Professor Bassiouni in February 1999 during the ICC PrepCom session.

REDRESS became involved in an international campaign regarding the draft Hague Convention on Jurisdiction and Enforcement of Judgments. This is a new international convention being negotiated through the Hague Conference on Private International Law, to regulate jurisdiction of courts in civil matters and enforcement of civil judgments across state boundaries. A US professor had noticed that the effect of the draft convention would be to severely limit the possibilities for civil suits to be brought for human rights violations in countries other than where the violation took place. This would potentially close off one important avenue for redress for victims of torture and other violations. REDRESS worked closely with a core group of other human rights organisations concerned with this issue in order to raise awareness of the potential dangers of the Convention and lobby for cases relating to serious violations of human rights and humanitarian law to be excluded from the scope of the Convention. This work was started in the last two months of the reporting period.

REDRESS became more closely involved in the UN human rights mechanisms, through its membership of CINAT, the Coalition of International NGOs Against Torture, which was officially launched in April 1999. REDRESS attended a session of the UN Committee Against Torture in May 1998 at which it submitted a report regarding Peru, which was reporting to the Committee, and raised a number of issues with Committee members relating to Peru and to reparation more generally.

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 them Worldwide
- Establish REDRESS as the key source of information

The website which was launched in 1997 features information on international law and case law and is visited on average 4,000 times per month. We have established reciprocal links with all the major Human Rights sites on the Internet.

REDRESS received coverage on the Pinochet case:

The Independent - November 6, 1998
The Times - December 11, 1998
The Lawyer - December 15, 1998
The abduction of the Pakistani mother and young family were mentioned together with REDRESS in

*The Sunday Times - June 28, 1998*

*The Guardian - July 18, 1998*

In the Parliamentary Debate, House of Lords, on the International Criminal Court, REDRESS was mentioned (page 949, Hansard Tuesday, 9 June 1998).


During the year REDRESS circulated a booklet, **Latest Achievements**, which included copies of all press coverage.

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2. **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 meets bimonthly 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.

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3. **DIRECTORS AND THEIR STATUTORY RESPONSIBILITIES**

A list of the 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 QC, Chair
  (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)
- Wesley Gryk Esq
  (Appointed 20 November 1997)
- Andrew Rayner Esq
  (Appointed 20 November 1997)
- Dr Stuart Turner
  (Appointed 19 June 1997)

Company law requires the Board, as the 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 these financial statements, the Directors are required to:

- Select 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

4. OPERATING STANDARDS

REDRESS' staff and Directors work together to ensure that the principles of quality, reliability, objectivity and legality govern everything we do. In addition, we operate specific standards in key areas of our work.

Looking after those who approach us

Everyone who approaches REDRESS, particularly torture survivors and their families, is listened to on a strictly confidential basis and given advice in the most understanding and professional way. From time to time we ask them to comment on the services we provide.

Assisting those who approach national NGOs

We assist NGOs in other countries to whom torture survivors apply for help by providing information on national and international laws and cases relating to reparations for torture.

Co-operation with others

In all aspects of our work we strive to build relationships and co-operate with other organisations and individuals in the same field.

Equal Opportunities

REDRESS operates an Equal Opportunities policy and recognises its social and statutory duties. It is committed to ensuring that equal opportunities are central to management of the organisation, the composition and recruitment of staff and the delivery of its service.

Strategic planning and control

REDRESS has implemented a systematic framework of planning, monitoring, control and evaluation of all its operations. The 3-Year Strategic Plan is reviewed annually - progress against plan. At this stage, appropriate strategic changes are made and, if necessary, programme tasks redefined.

Ensuring projects and programme tasks are efficiently run

New projects, tasks and targets are subject to the agreement of the Trustees. Trustees regularly monitor the progress of existing projects and programme tasks against pre-set targets.

Financial controls

REDRESS operates strict "return on investment" criteria for all fundraising activities to optimise the funds that are available for our programme/projects.

Cash flow management is the key financial discipline. The month by month cash flow forecast for one year ahead is revised and produced bimonthly for review by the Trustees.

To improve income planning and budgeting control, REDRESS has now implemented a rolling forward system of two-year cash flow forecasts.

Transparency and accountability

Supporters' funds are strictly earmarked to ensure that they are used for the programme/project designated.

REDRESS publishes details of its entire expenditure in its financial statements, going well beyond the minimum disclosure requirements.
Looking after our supporters

Supporters and Friends are updated as to how their funds are used at least once a year, and often more frequently. All supporters and Friends receive copies of our Annual Reports.

We value and encourage comments and suggestions from our supporters.

5. YEAR 2000

REDRESS has undertaken an extensive review of activities and systems in respect of the possible impact of the Year 2000 millennium bug.

All our systems are either fully compliant or the necessary upgrades have been identified and plans are in place to ensure systems will be compliant in sufficient time to enable the charity to continue to provide its services.

The charity is reliant on outside suppliers and their readiness could affect the provision of services. These suppliers are the public transport system, telephone and power companies. Contingency plans are being made to minimise the disruption of services caused by any failures of suppliers.

6. REVIEW OF TRANSACTIONS

Total income for the year ended 31 March 1999 decreased by 20.2% to £119,486 when compared to £149,755 in 1998.

Total restricted income was £71,126 of which grants from Official Bodies totalled £56,648, 79.6% of total restricted income. This was a 45.9% decrease compared with grants from Official Bodies of £104,723 in 1998.

Grants from 19 Foundations and Trusts contributed income totalling £34,403, an increase of 3.0% compared with 1998.

Income from individual donors increased marginally from £2,736 in 1998 to £3,390 in 1999.

Income and donations from fundraising events totalled £22,071, significantly higher than £5,293 in 1998. The London Marathon contributed £5,941. More income from the Choral Concert held on 6 April 1998 was £4,035. 'The Weeks Good Cause' raised £12,095.

Distributions to the Case Work Programme (which includes the five main activities of REDRESS) increased in 1999 to £135,411 from £127,941 in 1998. This 5.8% increase mainly reflects the rise in the number of people assisted, the development of the ICC, and research projects.

Fundraising and Publicity, and Management and Administration costs totalled £26,866, a decrease of 41.5% when compared to £45,996 in 1998.

Management and Administration costs were 3.0% of overall expenditure in 1999 (4.8% 1998).

REDRESS incurred a deficit of £42,791 compared with the deficit of £24,182 in 1998, equivalent to a 76.9% decline.

7. FINANCIAL POSITION AND RESERVES

As at 31 March 1999, REDRESS had total fund balances of £67,357, 38.8% down on £110,148 in 1998.

The reserves of 1999 comprised £12,464 restricted for the Case Work Programme including specific projects and £54,893 unrestricted (general) funds.

The Board of Directors 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 budgeted 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' continuing operations.
8. SUPPORTERS

We would like to thank our major grant providers for their sustained support of our Case Work Programme.

We also wish to thank 19 Foundations and Trusts who have donated to our work over the year:

A.B. Charitable Trust
Ajahma Charitable Trust
John Assersohn Trust
The Bromley Trust
The Alan Cadbury Trust
Clifford Chance
Datnow Ltd
The David & Gwen Charitable Trust
The Kenneth Hargreaves Charitable Trust
The Beatrice Laing Trust
E.D. & F. Man Ltd
The Matthew Trust
The Mercers’ Company
Rathbones
The J. Rothschild Group Charitable Trust
W.F. Southall Trust
The Albert Van den Bergh Charitable Trust
The World Federalist Movement
The William Allen Young Charitable Trust

The Flora London Marathon 1998

A big “thank you” to Veronica Jones, Reverend Chris Taylor and Noel Wright who ran in the Flora London Marathon on 26 April 1998. We are extremely grateful for their efforts and determination which helped to raise £5,941.

Collegium Regale, The Choral Scholars of King’s College

We had great pleasure in inviting our supporters to a fundraising concert on 6 April 1998. The internationally renowned Choral Scholars of King’s College, Cambridge supported the work of REDRESS with a varied programme including polyphonic anthems, folk songs and popular tunes. Held in the splendid setting of St. Clement Danes Church, the Strand, we received a total (1999 and 1998) of £6,848 in ticket sales and donations.

The Week’s Good Cause

On 23 August 1998 Rabbi Lionel Blue talked about the work of REDRESS on the ‘The Week’s Good Cause’ BBC Radio 4. An audience of over half a million listened to the appeal and many commented on his script, having found it to be ‘very moving’. We received donations from over 400 people and raised £12,095. We are extremely grateful to everyone who supported our cause.

Individual Supporters

As always, we are very grateful to those individuals who supported our work. This year donations totalled £3,390 and we would like to extend our appreciation on behalf of all the torture survivors who have been helped.

9. FIXED ASSETS

Details of movements in Tangible Fixed Assets are set out in the Notes (5) 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 22 Volunteers and 2 Interns who willingly gave their time to the benefit of the charity.

REDRESS aims to keep its Patrons and worldwide network of lawyers and organisations informed and involved via progress reports and newsletters.
11. SUBSIDIARY COMPANY

Red Dress Trading Ltd, the subsidiary of REDRESS, was dissolved on 7 September 1999.

12. INCORPORATION IN THE UNITED STATES

The Redress Trust Limited, was incorporated as a Not-for-Profit corporation in the State of New York on 27 June 1995, (No 13-4028661). The Internal Revenue Service determined on 22 October 1999 that The Redress Trust Limited 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 David Weissbrodt (US)
Professor Dinah Shelton (US)
Professor Naomi Roht-Arriaza (US)
Ms Stephanie Deckrosh (US)
Wesley Gryk Esq (UK)
Secretary: William Dishington Esq (UK)

13. 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.

14. FUNDRAISING PROBLEMS

REDRESS has faced, and continues to face, funding problems. The external factors of which are broadly defined as follows:

• In the field of human rights, specifically torture, most NGOs are facing similar fundraising problems.

• The general public, both in the UK and Europe, have probably reached a fatigue level in supporting NGOs, like ourselves. Television news (worldwide) is usually saturated with scenes of violence. People are prone to ‘switching off’.

• In the UK and Europe, there is a finite level of Foundation and Trust grant makers predisposed to allocating funds to human rights/legal charities. More and more NGOs are applying for these limited funds.

• The UN Voluntary Fund for Victims of Torture has limited budgets for restricted grants. Funds for each budget line have to be raised and approved annually and one year grants for specific projects are awarded yearly. The Fund receives a 25% increase in applications from NGOs.

• In the UK, the impact of the National Lottery has had an adverse effect on charities’ income from the general public (about £400 million down in 1996 alone) since the Lottery began.

The European Commission (EC), which has provided over 50% of REDRESS’ Total Income over the past years imposed a major constraint on funding during the reporting period. In June 1998 the judgment of the European Court of Justice forced the EC to suspend payments for foreign aid. As a result of this suspension and the long structural reorganisation of the administration of the EC’s European Initiative for Democracy and Human Rights Programme, REDRESS neither received two Final Payments for the 1998 Budget nor has been awarded grants for the years ended 31 March 1999 and 2000.

Fundraising and Publicity investment of £22,053 by REDRESS generated over 5 times its volume in income for our work in 1999 compared with 4 times in 1998.
15. FINANCIAL ACTIVITIES FOR THE SIX-MONTH PERIOD ENDED 30 SEPTEMBER 1999

At the date of signing this report, REDRESS achieved significant growth of income over the first six months ended 30 September 1999 compared with the previous six-month period ended 30 September 1998. More importantly, we turned the deficit of the previous period into a surplus.

Financial Summary

<table>
<thead>
<tr>
<th></th>
<th>6 months to 30 Sept. 1999</th>
<th>6 months to 30 Sept. 1998</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Incoming Resources</td>
<td>£103,991</td>
<td>£73,033</td>
</tr>
<tr>
<td>Total Resources Expended</td>
<td>£64,206</td>
<td>£90,589</td>
</tr>
<tr>
<td>Net Incoming Resources</td>
<td></td>
<td></td>
</tr>
<tr>
<td>and Movement of Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balances Brought Forward</td>
<td></td>
<td></td>
</tr>
<tr>
<td>at 1 April 1999</td>
<td>£39,785</td>
<td>(17,556)</td>
</tr>
<tr>
<td>Balances Carried Forward</td>
<td></td>
<td></td>
</tr>
<tr>
<td>at 30 September 1999</td>
<td>£67,357</td>
<td>£110,148</td>
</tr>
<tr>
<td></td>
<td>£107,142</td>
<td>£92,592</td>
</tr>
</tbody>
</table>

16. FINANCIAL FORECASTS FOR THE YEAR ENDING 31 MARCH 2000

Despite the uncertainty of funding support by the EC, at the date of signing this report REDRESS projects Total Income to be over £155,000 for the year ending 31 March 2000. We also forecast a minor surplus of over £4,000, a significant turnaround from the deficit of 1999.

Moreover, REDRESS, with the support and advice of the appointed leading Fundraising Consultancy operating in the field of human rights, expects to generate additional income over the next six months.

17. CASHFLOW FORECAST FOR THE NEXT 12 MONTHS

At the date of signing this report, on the basis of receiving contractual and certain income and maintaining expenditure at the current operating level, REDRESS has a positive cashflow over the 12-month period ending 30 November 2000. Balances Carried Forward are forecast to be over £34,000 at 30 November 2000.

18. THREE-YEAR STRATEGIC OBJECTIVES

Over the three-year period 1 April 2000 through to 31 March 2003, REDRESS will focus on the five main overall activities: Case Work, Law Reform, Research and Information, Advocacy and Campaigning and Public Awareness.

Strategically REDRESS aims to improve torture survivors' access to justice and reparation worldwide. The following is the hierarchy of the objectives shown as 7 interrelated existing and new projects to achieve the overall aim:

(i) Project U.K. [Continuing]

a) To help survivors of torture seek reparation, including compensation, restitution, rehabilitation, satisfaction and guarantees of non-repetition

b) To inform torture survivors and their representatives of their right to reparation

c) To advocate effective civil remedies for torture committed abroad

d) To combat impunity by bringing those suspected of violations to justice

e) To encourage the UK to implement its international law obligations relating to torture

f) To raise awareness in the UK among decision makers, the legal profession and the general public of the UK's role in combating impunity, the need to have effective avenues of redress and how this could be done.

(ii) Project The International Criminal Court (ICC) [Continuing]

a) To achieve the establishment of an effective reparation regime for the ICC through: an adoption of appropriate Rules of Procedure and Evidence; the establishment of appropriate institutions of the Court; and the development of principles and practice of the Court once it has been established.
b) To explore, through research, consultation and feasibility studies, how legal representation for victims could be organised and how the reparations regime will function once the Court is established.

c) To continue to promote debate and awareness of the right to reparation in governmental and inter-governmental circles, and among legal, human rights, academic and non-governmental communities.

d) To contribute to the development of international principles and standards on reparation for violations of international human rights and humanitarian law.

e) To work with the Coalition for the International Criminal Court (CICC), the Victims' Rights Working Group, the UK CICC and others to achieve the ratification of the ICC Statute by states and the establishment and operation of the Court as early as possible.

(iii) Project International Standards (I.S.) [Continuing]

a) To promote the development and implementation of international and national standards in law against torture, such as the adoption of the UN Draft Basic Principles and Guidelines on the Right to Reparation for Victims of [Gross] Violations of Human Rights and International Humanitarian Law.

(iv) Project Access to Justice Resources (A.J.R.) [Continuing]

a) To establish REDRESS as the key resource of information on reparation for torture for those working to seek redress for torture survivors worldwide

b) To consolidate and expand an International Redress for Torture Network.

(v) Project Audit [New]

a) To improve opportunities for victims of torture and other crimes under international law to obtain reparation which includes revelation of the truth and having violators brought to justice by helping NGOs develop a reparation programme.

b) To identify and select local national partners (NGOs) who are actively engaged in combating torture, have mutual interests in this programme and are willing to participate in its implementation.

c) To contribute towards REDRESS' long term goal of making a complete collection of the law and practice on redress for torture and other cruel, inhuman or degrading treatment or punishment, and other crimes against humanity in as many countries as possible.

d) To encourage prosecution, including on the basis of universal jurisdiction, by national legal systems as one means of combating impunity for crimes under international law.

REDRESS intends to carry out a feasibility study in the first year in order to identify and select local national partners (NGOs) who are actively engaged in combating torture, have mutual interests in a reparations programme and are willing to participate in its implementation.

(vi) Project International Network Against Impunity (INAII) [New]

a) To encourage prosecutions on the basis of universal jurisdiction by national legal systems, as one means of combating impunity for crimes under international law.

b) To improve opportunities for victims of crimes under international law to obtain reparation, which includes the revelation of truth and having violators brought to justice.

c) To coordinate and facilitate the work of those actively engaged in combating impunity worldwide, by: providing a practical resource to facilitate work relating to prosecutions on the basis of universal jurisdiction worldwide, and facilitating dialogue among human rights organisations, investigators, victims groups, lawyers' associations, academic institutions and others engaged in such work.
d) To inform a wider audience about universal jurisdiction.

(vii) Project Torture Survivors’ Perceptions of the Effects of Reparation (TSPER) (Research Survey) [New]

a) To identify and classify needs, wants, attitudes and reactions of torture survivors who are seeking, have sought and/or have obtained reparation for their suffering.

b) To calibrate torture survivors’ awareness and knowledge of their rights to reparation under international and national law.

c) To publish the findings and distribute to torture survivors and their families, legal advisers, NGOs, Rehabilitation Centres and UN Bodies.

For example, REDRESS and CJA aim to launch an International Network Against Impunity in response to a spiralling field of activity worldwide on universal jurisdiction.

REDRESS has also joined as a founder member The Coalition of International NGOs Against Torture (CINAT), a forum for joint action which builds on the diversity of members’ approaches to combating torture. CINAT comprises the following organisations: Amnesty International (AI), Association for Prevention of Torture (APT), International Federation of Action by Christians for the Abolition of Torture (FIACAT), The International Rehabilitation Council for Torture Victims (IRCT), REDRESS: Seeking Reparation for Torture Survivors and The World Organisation Against Torture (OMCT).

20. PLANNING REVIEW

We have started to review systematically our mission, objectives, activities, project specifications, indicators and means of evaluation using the Logical Framework Approach. When we have completed the review and have the approval of our Board of Trustees, we shall publish all revisions in Directors’ Reports, and other publications.

21. 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 QC, Chair
17 November 1999
AUDITORS' REPORT TO THE MEMBERS OF THE REDRESS TRUST LIMITED

We have audited the financial statements on pages 18 to 27 which have been prepared under the historical cost convention and the accounting policies set out on page 21.

Respective responsibilities of the directors and auditors

As described on pages 9 and 10 the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those 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 company's circumstances, consistently applied and adequately disclosed.

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

Opinion

In our opinion, the financial statements give a true and fair view of the state of the company's affairs as at 31 March 1999 and of its incoming resources and application of resources, including income and expenditure, for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985.

John Ellis & Company
Chartered Accountants
and Registered Auditors
240 High Holborn
London WC1V 7DN

17 November 1999
### THE REDRESS TRUST LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 1999**

<table>
<thead>
<tr>
<th>Notes*</th>
<th>Restricted Funds £</th>
<th>Unrestricted Funds £</th>
<th>Total 1999 £</th>
<th>Total 1998 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants Receivable</td>
<td>2.1/2.2</td>
<td>69,351</td>
<td>21,700</td>
<td>91,051</td>
</tr>
<tr>
<td>Donations Received</td>
<td>2.3</td>
<td></td>
<td>3,390</td>
<td>3,390</td>
</tr>
<tr>
<td>Legacy</td>
<td>2.4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Events and Promotions</td>
<td>2.5/2.6</td>
<td></td>
<td>22,071</td>
<td>22,071</td>
</tr>
<tr>
<td>Deposit Interest &amp; Sundries</td>
<td>2.7</td>
<td>1,775</td>
<td>1,199</td>
<td>2,974</td>
</tr>
<tr>
<td><strong>TOTAL INCOMING RESOURCES</strong></td>
<td>2</td>
<td>71,126</td>
<td>48,360</td>
<td>119,486</td>
</tr>
</tbody>
</table>

| RESOURCES EXPENDED | | | | |
| Direct Charitable Expenditure | 3.1 | 131,183 | 4,228 | 135,411 | 127,941 |
| Fundraising and Publicity | 3.2.1 | 1,175 | 20,878 | 22,053 | 37,610 |
| Management and Administration | 3.2.2 | | 4,813 | 4,813 | 8,386 |
| **TOTAL RESOURCES EXPENDED** | 3.3 | 132,358 | 29,919 | 162,277 | 173,937 |

| NET (OUTGOING) RESOURCES AND MOVEMENT IN FUNDS BEFORE TRANSFERS | | | | |
| **(61,232)** | 18,441 | (42,791) | (24,182) |

| TRANSFERS BETWEEN FUNDS | 4 | 12,457 | (12,457) | | |
| NET SURPLUS/(DEFICIT) OF INCOME RESOURCES AFTER TRANSFERS | (48,775) | 5,984 | (42,791) | (24,182) |

| BALANCES BROUGHT FORWARD AT 1 APRIL 1998 | | | |
| 61,239 | 48,909 | 110,148 | 134,330 |

| BALANCES CARRIED FORWARD AT 31 MARCH 1999 | | | |
| 12,464 | 54,893 | 67,357 | 110,148 |

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 18 to 27 form part of these financial statements*
### The Redress Trust Limited

**Balance Sheet as at 31 March 1999**

<table>
<thead>
<tr>
<th>Notes*</th>
<th>1999</th>
<th>1998</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>FIXED ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible Assets</td>
<td>5</td>
<td>6,244</td>
</tr>
<tr>
<td>Investment</td>
<td>6</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>6,244</td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>7</td>
<td>14,300</td>
</tr>
<tr>
<td>Cash at Bank and In Hand</td>
<td>50,229</td>
<td>77,564</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>64,529</td>
</tr>
<tr>
<td><strong>CREDITORS:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts falling due within 1 year</td>
<td>8</td>
<td>3,416</td>
</tr>
<tr>
<td><strong>NET CURRENT ASSETS</strong></td>
<td></td>
<td>61,113</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td>67,357</td>
</tr>
<tr>
<td><strong>FUNDS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted Income Funds</td>
<td>4</td>
<td>12,464</td>
</tr>
<tr>
<td>Restricted Capital Funds</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>Unrestricted Funds</td>
<td>9</td>
<td>54,893</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>67,357</td>
</tr>
</tbody>
</table>

The financial statements were approved on the authority of the Board of Directors on 17 November 1999 and were signed on its behalf by:

Owen Davies (Chair)

David Wilson (Honorary Treasurer)

*The notes on pages 18 to 27 form part of these financial statements*
## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 1999

<table>
<thead>
<tr>
<th>Notes</th>
<th>Restricted Funds £</th>
<th>Unrestricted Funds £</th>
<th>Total 1999 £</th>
<th>Total 1998 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Net cash inflow from operating activities</td>
<td>31,273</td>
<td>5,894</td>
<td>(25,379)</td>
<td>(35,455)</td>
</tr>
<tr>
<td>2. Net cash inflow from investments</td>
<td>1,775</td>
<td>1,002</td>
<td>2,777</td>
<td>3,376</td>
</tr>
<tr>
<td>Capital Expenditure</td>
<td>2</td>
<td>(3,029)</td>
<td>(1,704)</td>
<td>(4,733)</td>
</tr>
<tr>
<td>(Decrease)/Increase in cash and cash equivalents</td>
<td></td>
<td></td>
<td>(32,527)</td>
<td>5,192</td>
</tr>
</tbody>
</table>

### NOTES TO THE CASHFLOW STATEMENT

1. **Reconciliation of Net (Outgoing)/Incoming Resources to Net Cash (Outflow)/Inflow from Operating Activities**

<table>
<thead>
<tr>
<th>Description</th>
<th>Restricted Funds £</th>
<th>Unrestricted Funds £</th>
<th>Total 1999 £</th>
<th>Total 1998 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net (outgoing)/incoming resources for the year</td>
<td>(48,775)</td>
<td>5,984</td>
<td>(42,791)</td>
<td>(24,182)</td>
</tr>
<tr>
<td>Interest included in net incoming resources</td>
<td>(1,775)</td>
<td>(1,002)</td>
<td>(2,777)</td>
<td>(3,376)</td>
</tr>
<tr>
<td>Depreciation charge</td>
<td>1,414</td>
<td>796</td>
<td>2,210</td>
<td>4,344</td>
</tr>
<tr>
<td>(Increase)/Decrease in debtors</td>
<td>23,380</td>
<td>1,246</td>
<td>24,626</td>
<td>(17,716)</td>
</tr>
<tr>
<td>Increase/(Decrease) in creditors</td>
<td>(5,517)</td>
<td>(1,130)</td>
<td>(6,647)</td>
<td>5,475</td>
</tr>
</tbody>
</table>

   **Net cash (outflow)/inflow from operating activities**

   | 31,273 | 5,894 | (25,379) | (35,455) |

2. **Gross Cash Flows**

<table>
<thead>
<tr>
<th>Description</th>
<th>Restricted Funds £</th>
<th>Unrestricted Funds £</th>
<th>Total 1999 £</th>
<th>Total 1998 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Return on investments</td>
<td>1,775</td>
<td>1,002</td>
<td>2,777</td>
<td>3,376</td>
</tr>
<tr>
<td>Interest received</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   **Capital expenditure**

   | Payments to acquire tangible fixed assets | | | | |

3. **Reconciliation of Net Cash Flow to Movement in Debt (see Note 4 below)**

<table>
<thead>
<tr>
<th>Description</th>
<th>Restricted Funds £</th>
<th>Unrestricted Funds £</th>
<th>Total 1999 £</th>
<th>Total 1998 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Decrease in cash in the year</td>
<td>32,173</td>
<td>4,838</td>
<td>(27,335)</td>
<td>(33,012)</td>
</tr>
<tr>
<td>Net funds at 1 April 1998</td>
<td>32,818</td>
<td>44,746</td>
<td>77,564</td>
<td>110,576</td>
</tr>
</tbody>
</table>

   **Net funds at 31 March 1999**

   | 645 | 49,584 | 50,229 | 77,564 |

4. **Analysis of Changes in Net Debt**

<table>
<thead>
<tr>
<th>Description</th>
<th>Restricted Funds £</th>
<th>Unrestricted Funds £</th>
<th>Total 1999 £</th>
<th>Total 1998 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank and in hand at 1 April 1998</td>
<td>32,818</td>
<td>44,746</td>
<td>77,564</td>
<td>110,576</td>
</tr>
</tbody>
</table>

   **Cash outflow**

   | (32,173) | 4,838 | (27,335) | (33,012) |

   **Cash at bank and in hand at 31 March 1999**

   | 645 | 49,584 | 50,229 | 77,564 |
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 is in compliance with REDRESS' 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 Restricted Funds

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

1.10 Restricted Capital Funds

Funds restricted to investments in tangible fixed assets.

1.11 Unrestricted Funds

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

1.12 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 1999

<table>
<thead>
<tr>
<th></th>
<th>Restricted Funds</th>
<th>Unrestricted Funds</th>
<th>Total 1999</th>
<th>Total 1998</th>
<th>%</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2. INCOME</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.1 Grants from Official Bodies:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>European Community</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Case Work Programme (CWP)</td>
<td>699</td>
<td>-</td>
<td>699</td>
<td>51,397</td>
<td></td>
<td></td>
</tr>
<tr>
<td>International Criminal Court (ICC)</td>
<td>7,361</td>
<td>-</td>
<td>7,361</td>
<td>29,070</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>UN Voluntary Fund for Victims of Torture</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Case Work Programme (CWP)</td>
<td>48,588</td>
<td>-</td>
<td>48,588</td>
<td>24,256</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Grants from Official Bodies</strong></td>
<td>56,648</td>
<td>-</td>
<td>56,648</td>
<td>104,723</td>
<td>47.4%</td>
<td>70.0%</td>
</tr>
<tr>
<td>2.2 Grants from Foundations &amp; Trusts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salary of Legal Officer (CWP)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Access to Justice and Reparation Programme (AJRP)</td>
<td>10,000</td>
<td>-</td>
<td>10,000</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Case Work (Help Programme)</td>
<td>535</td>
<td>-</td>
<td>535</td>
<td>5,000</td>
<td></td>
<td></td>
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<tr>
<td>ICC</td>
<td>993</td>
<td>-</td>
<td>993</td>
<td>5,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Research &amp; Information</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fundraising Events</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>London Marathon</td>
<td>1,175</td>
<td>-</td>
<td>1,175</td>
<td>1,175</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>General Fund</strong></td>
<td></td>
<td>21,700</td>
<td>21,700</td>
<td>12,225</td>
<td></td>
<td></td>
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<tr>
<td><strong>Total Grants from Foundations &amp; Trusts</strong></td>
<td>12,703</td>
<td>21,700</td>
<td>34,403</td>
<td>33,400</td>
<td>28.8%</td>
<td>22.3%</td>
</tr>
<tr>
<td><strong>TOTAL GRANTS RECEivable</strong></td>
<td>69,351</td>
<td>21,700</td>
<td>91,051</td>
<td>138,123</td>
<td>76.2%</td>
<td>92.3%</td>
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<tr>
<td>2.3 Donations and Appeals</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individual Donors</td>
<td>-</td>
<td>3,040</td>
<td>3,040</td>
<td>2,736</td>
<td></td>
<td></td>
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<tr>
<td>Corporations</td>
<td>-</td>
<td>350</td>
<td>350</td>
<td>-</td>
<td></td>
<td></td>
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<tr>
<td><strong>Total donations received</strong></td>
<td>-</td>
<td>3,390</td>
<td>3,390</td>
<td>2,736</td>
<td>2.8%</td>
<td>1.8%</td>
</tr>
<tr>
<td>2.4 Legacy</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total contributions from legacies</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.5 Events</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>London Marathon - Pledges for Runners</td>
<td>-</td>
<td>5,941</td>
<td>5,941</td>
<td>2,480</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Choral Concert - Donations</td>
<td>-</td>
<td>2,285</td>
<td>2,285</td>
<td>1,863</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Choral Concert - Ticket Sales</td>
<td>-</td>
<td>1,750</td>
<td>1,750</td>
<td>950</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.6 Promotions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Week's Good Cause</td>
<td>-</td>
<td>12,095</td>
<td>12,095</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total contributions from events &amp; promotions</strong></td>
<td>-</td>
<td>22,071</td>
<td>22,071</td>
<td>5,293</td>
<td>18.5%</td>
<td>3.5%</td>
</tr>
<tr>
<td>2.7 Miscellaneous Income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank and Deposit Interest</td>
<td>1,775</td>
<td>1,002</td>
<td>2,777</td>
<td>3,603</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sundries</td>
<td>-</td>
<td>197</td>
<td>197</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total contributions from miscellaneous income</strong></td>
<td>1,775</td>
<td>1,199</td>
<td>2,974</td>
<td>3,603</td>
<td>2.5%</td>
<td>2.4%</td>
</tr>
<tr>
<td><strong>TOTAL INCOMING RESOURCES</strong></td>
<td>71,126</td>
<td>48,360</td>
<td>119,486</td>
<td>149,755</td>
<td>100.0%</td>
<td>100.0%</td>
</tr>
</tbody>
</table>
3 EXPENDITURE

3.1 Distributions of expenditure to Direct Charitable Expenditure (CWP).
The generic term ‘Case Work Programme’ (CWP), comprises the five main activities of REDRESS.

<table>
<thead>
<tr>
<th></th>
<th>Restricted Funds £</th>
<th>Unrestricted Funds £</th>
<th>Total £</th>
<th>1999 %</th>
<th>1998 %</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1.1 Case Work</td>
<td>60,417</td>
<td>–</td>
<td>49,224</td>
<td>37.2%</td>
<td>28.3%</td>
</tr>
<tr>
<td>(Including Help Programme)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.1.2 Law Reform</td>
<td>9,064</td>
<td>–</td>
<td>12,645</td>
<td>5.6%</td>
<td>7.2%</td>
</tr>
<tr>
<td>3.1.3 Research &amp; Information</td>
<td>12,872</td>
<td>–</td>
<td>17,394</td>
<td>7.9%</td>
<td>10.0%</td>
</tr>
<tr>
<td>(Including research reports)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.1.4 Advocacy &amp; Campaigning</td>
<td>48,830</td>
<td>–</td>
<td>39,807</td>
<td>30.1%</td>
<td>22.9%</td>
</tr>
<tr>
<td>(Including International Criminal Court (ICC)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.1.5 Public Awareness</td>
<td>–</td>
<td>4,228</td>
<td>8,871</td>
<td>2.6%</td>
<td>5.1%</td>
</tr>
<tr>
<td>(Including World Wide Web project)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Direct Charitable Expenditure (CWP)</strong></td>
<td><strong>131,183</strong></td>
<td>4,228</td>
<td><strong>135,411</strong></td>
<td><strong>127,941</strong></td>
<td><strong>83.4%</strong></td>
</tr>
</tbody>
</table>

3.2 Distribution of the balance of expenditure

<table>
<thead>
<tr>
<th></th>
<th>Restricted Funds £</th>
<th>Unrestricted Funds £</th>
<th>Total £</th>
<th>1999 %</th>
<th>1998 %</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.2.1 Fundraising and Publicity</td>
<td>1,175</td>
<td>20,878</td>
<td>22,053</td>
<td>13.6%</td>
<td>21.7%</td>
</tr>
<tr>
<td>3.2.2 Management and Administration</td>
<td>–</td>
<td>4,813</td>
<td>4,813</td>
<td>3.0%</td>
<td>4.8%</td>
</tr>
<tr>
<td><strong>Total of balance of expenditure</strong></td>
<td><strong>1,175</strong></td>
<td><strong>20,878</strong></td>
<td><strong>22,053</strong></td>
<td><strong>37,610</strong></td>
<td><strong>13.6%</strong></td>
</tr>
</tbody>
</table>

3.3 Total resources expended

<table>
<thead>
<tr>
<th></th>
<th>Restricted Funds £</th>
<th>Unrestricted Funds £</th>
<th>Total £</th>
<th>1999 %</th>
<th>1998 %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenditure of the Case Work Programme</td>
<td>131,183</td>
<td>4,228</td>
<td>135,411</td>
<td>127,941</td>
<td>83.4%</td>
</tr>
<tr>
<td>Total of balance of Fundraising and Publicity</td>
<td>1,175</td>
<td>20,878</td>
<td>22,053</td>
<td>37,610</td>
<td>13.6%</td>
</tr>
<tr>
<td>Total of balance of Management and Administration</td>
<td>–</td>
<td>4,813</td>
<td>4,813</td>
<td>8,386</td>
<td>3.0%</td>
</tr>
<tr>
<td><strong>Total Resources Expended</strong></td>
<td><strong>132,358</strong></td>
<td><strong>29,919</strong></td>
<td><strong>162,277</strong></td>
<td><strong>173,937</strong></td>
<td><strong>100.0%</strong></td>
</tr>
</tbody>
</table>

3.4 Unit cost of providing assistance

<table>
<thead>
<tr>
<th></th>
<th>1999</th>
<th>1998</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of new approaches for assistance</td>
<td>41</td>
<td>34</td>
</tr>
<tr>
<td>Number of people to whom Redress provided legal advice and assistance-new approaches and ongoing cases</td>
<td>46</td>
<td>29</td>
</tr>
<tr>
<td>Number of people provided with financial assistance</td>
<td>2</td>
<td>7</td>
</tr>
<tr>
<td><strong>Total number of people helped</strong></td>
<td><strong>48</strong></td>
<td><strong>36</strong></td>
</tr>
<tr>
<td>Total expenditure on Case Work (£)</td>
<td>60,417</td>
<td>49,224</td>
</tr>
<tr>
<td>Per capita cost of providing assistance (£)</td>
<td>1,259</td>
<td>1,367</td>
</tr>
</tbody>
</table>
## 3.5 BREAKDOWN OF TOTAL RESOURCES EXPENDED

<table>
<thead>
<tr>
<th>Description</th>
<th>Direct Charitable Expenditure £</th>
<th>Fundraising &amp; Publicity Expenditure £</th>
<th>Management &amp; Administration Expenditure £</th>
<th>Total 1999 £</th>
<th>Total 1998 £</th>
<th>1999 %</th>
<th>1998 %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Costs (incl. Temporary Staff)</td>
<td>68,234</td>
<td>9,835</td>
<td>784</td>
<td>78,853</td>
<td>72,010</td>
<td>48.6</td>
<td>41.3</td>
</tr>
<tr>
<td>Volunteers' Travel &amp; Subsistence</td>
<td>5,080</td>
<td>1,171</td>
<td>329</td>
<td>6,580</td>
<td>5,965</td>
<td>4.0</td>
<td>3.4</td>
</tr>
<tr>
<td>Project Consultancy Fees</td>
<td>5,134</td>
<td>-</td>
<td>270</td>
<td>5,404</td>
<td>19,362</td>
<td>3.3</td>
<td>11.1</td>
</tr>
<tr>
<td>Help Programme Assistance</td>
<td>526</td>
<td>-</td>
<td>59</td>
<td>585</td>
<td>214</td>
<td>0.4</td>
<td>0.1</td>
</tr>
<tr>
<td>Premises (rent, rates, utilities, cleaning &amp; insurance)</td>
<td>12,938</td>
<td>1,221</td>
<td>482</td>
<td>14,641</td>
<td>13,712</td>
<td>9.0</td>
<td>7.9</td>
</tr>
<tr>
<td>Repairs and Maintenance</td>
<td>45</td>
<td>21</td>
<td>3</td>
<td>69</td>
<td>189</td>
<td>0.1</td>
<td>0.1</td>
</tr>
<tr>
<td>Communications (tel., fax, e-mail, couriers &amp; postage)</td>
<td>7,509</td>
<td>887</td>
<td>179</td>
<td>8,575</td>
<td>9,049</td>
<td>5.2</td>
<td>5.2</td>
</tr>
<tr>
<td>Printing and Stationery</td>
<td>2,591</td>
<td>1,020</td>
<td>190</td>
<td>3,801</td>
<td>4,354</td>
<td>2.3</td>
<td>2.5</td>
</tr>
<tr>
<td>Publications (Annual Report &amp; Project reports)</td>
<td>4,880</td>
<td>1,044</td>
<td>-</td>
<td>5,924</td>
<td>11,930</td>
<td>3.6</td>
<td>6.9</td>
</tr>
<tr>
<td>Travel, Seminars and Consultation</td>
<td>17,504</td>
<td>1,093</td>
<td>-</td>
<td>18,597</td>
<td>14,717</td>
<td>11.5</td>
<td>8.5</td>
</tr>
<tr>
<td>Library and Subscriptions</td>
<td>380</td>
<td>411</td>
<td>-</td>
<td>791</td>
<td>637</td>
<td>0.5</td>
<td>0.4</td>
</tr>
<tr>
<td>General Office Costs</td>
<td>1,702</td>
<td>426</td>
<td>155</td>
<td>2,283</td>
<td>3,624</td>
<td>1.4</td>
<td>2.1</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>531</td>
<td>100</td>
<td>300</td>
<td>931</td>
<td>321</td>
<td>0.6</td>
<td>0.2</td>
</tr>
<tr>
<td>Loan Repayment (interest paid)</td>
<td>200</td>
<td>120</td>
<td>100</td>
<td>420</td>
<td>-</td>
<td>0.3</td>
<td>-</td>
</tr>
<tr>
<td>Auditor's renumeration: Audit</td>
<td>450</td>
<td>100</td>
<td>100</td>
<td>650</td>
<td>783</td>
<td>0.4</td>
<td>0.5</td>
</tr>
<tr>
<td>Non-Audit</td>
<td>591</td>
<td>169</td>
<td>1,210</td>
<td>1,970</td>
<td>3,382</td>
<td>1.2</td>
<td>1.9</td>
</tr>
<tr>
<td>Other Costs</td>
<td>5,193</td>
<td>4,214</td>
<td>586</td>
<td>9,993</td>
<td>9,343</td>
<td>6.2</td>
<td>5.4</td>
</tr>
<tr>
<td>Depreciation</td>
<td>1,923</td>
<td>221</td>
<td>66</td>
<td>2,210</td>
<td>4,345</td>
<td>1.4</td>
<td>2.5</td>
</tr>
<tr>
<td><strong>Total Resources Expended</strong></td>
<td><strong>135,411</strong></td>
<td><strong>22,053</strong></td>
<td><strong>4,813</strong></td>
<td><strong>162,277</strong></td>
<td><strong>173,937</strong></td>
<td><strong>100.0</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>
## 4 RESTRIC TED FUNDS

Restricted funds comprise the following unexpended balances on grants held for specific purposes:

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Balance at 1 April 1998</th>
<th>Incoming</th>
<th>Outgoing</th>
<th>Transfers Between Funds</th>
<th>Balance at 31 March 1999</th>
</tr>
</thead>
<tbody>
<tr>
<td>Case Work (including Help Programme)</td>
<td>39,355</td>
<td>20,911</td>
<td>(60,417)</td>
<td></td>
<td>(151)</td>
</tr>
<tr>
<td>Law Reform</td>
<td>5,329</td>
<td>8,916</td>
<td>(9,064)</td>
<td></td>
<td>5,181</td>
</tr>
<tr>
<td>Research and Information</td>
<td>12,280</td>
<td>8,026</td>
<td>(12,872)</td>
<td></td>
<td>7,434</td>
</tr>
<tr>
<td>Advocacy and Campaigning (including ICC)</td>
<td>5,413</td>
<td>32,098</td>
<td>(48,830)</td>
<td>11,319</td>
<td></td>
</tr>
<tr>
<td>Public Awareness</td>
<td>(2,138)</td>
<td></td>
<td></td>
<td></td>
<td>2,138</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>60,239</strong></td>
<td><strong>59,951</strong></td>
<td><strong>(131,183)</strong></td>
<td><strong>13,457</strong></td>
<td><strong>12,464</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Balance at 31 March 1999</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted Capital Fund</td>
<td></td>
</tr>
<tr>
<td>Fundraising &amp; Publicity</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>61,239</strong></td>
</tr>
</tbody>
</table>

## 5 TANGIBLE FIXED ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>Office Equipment £</th>
<th>Office Furniture £</th>
<th>Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td>15,771</td>
<td>2,544</td>
<td>18,315</td>
</tr>
<tr>
<td>at 1 April 1998</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additions at cost</td>
<td>3,876</td>
<td>857</td>
<td>4,733</td>
</tr>
<tr>
<td><strong>at 31 March 1999</strong></td>
<td><strong>19,647</strong></td>
<td><strong>3,401</strong></td>
<td><strong>23,048</strong></td>
</tr>
<tr>
<td><strong>Accumulated depreciation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>at 1 April 1998</td>
<td>13,196</td>
<td>1,398</td>
<td>14,594</td>
</tr>
<tr>
<td>Charge for year</td>
<td>1,590</td>
<td>620</td>
<td>2,210</td>
</tr>
<tr>
<td>Eliminated on disposals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>at 31 March 1999</strong></td>
<td><strong>14,786</strong></td>
<td><strong>2,018</strong></td>
<td><strong>16,804</strong></td>
</tr>
<tr>
<td><strong>Net book values</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>at 31 March 1999</td>
<td>4,861</td>
<td>1,383</td>
<td>6,244</td>
</tr>
<tr>
<td>at 1 April 1998</td>
<td>2,575</td>
<td>1,146</td>
<td>3,721</td>
</tr>
</tbody>
</table>
6 FIXED ASSET INVESTMENT

Cost and Net Book Value at 1 April 1998

Written off in year

at 31 March 1999

Unlisted investment

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
Ordinary shares of £1 each

Holding
100%

The company which has remained dormant since incorporation was dissolved on 7 September 1999.

7 DEBTORS

Grants receivable
Prepayments
Other debtors

1999 1998

£ £
8,060 34,571
1,990 2,907
4,250 1,448

14,300 38,926

8 CREDITORS: Amounts falling due within one year

Social Security and other taxes
Trade Creditors
Accruals
Amounts owing to group undertakings
Loan

1999 1998

£ £
2,370 1,898
46 620
1,000 545
- 100
- 7,000

3,416 10,163
9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Restricted Funds £</th>
<th>Unrestricted Funds £</th>
<th>Total Funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tangible Fixed Assets</td>
<td>4,059</td>
<td>2,185</td>
<td>6,244</td>
</tr>
<tr>
<td>Current Assets</td>
<td>10,846</td>
<td>53,683</td>
<td>64,529</td>
</tr>
<tr>
<td>Liabilities: Amounts falling due within one year</td>
<td>(2,441)</td>
<td>(975)</td>
<td>(3,416)</td>
</tr>
<tr>
<td><strong>Total Net Assets</strong></td>
<td><strong>12,464</strong></td>
<td><strong>54,893</strong></td>
<td><strong>67,357</strong></td>
</tr>
</tbody>
</table>

10 PARTICULARS OF EMPLOYEES

No employee earned £40,000 per annum or more
The average number of employees, analysed by function was:

<table>
<thead>
<tr>
<th>Function</th>
<th>1999</th>
<th>1998</th>
</tr>
</thead>
<tbody>
<tr>
<td>Case Work Programme (CWP)</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Fundraising and Publicity</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Management &amp; Administration</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3</strong></td>
<td><strong>3</strong></td>
</tr>
</tbody>
</table>

Staff costs include:

<table>
<thead>
<tr>
<th>Cost</th>
<th>1999</th>
<th>1998</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and wages</td>
<td>68,841</td>
<td>62,141</td>
</tr>
<tr>
<td>Social Security</td>
<td>6,830</td>
<td>6,228</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>75,671</strong></td>
<td><strong>68,369</strong></td>
</tr>
</tbody>
</table>

11 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.

12 DIRECTORS' EXPENSES

The aggregate amount of expenses reimbursed to all Directors during the year was £261.06. This was paid to one director for conference and travelling expenses.

13 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.

14 CAPITAL COMMITMENTS

There were no capital commitments authorised but not contracted for (1998 Nil).
1994 Charity Annual Report & Accounts Awards
Sponsored by
THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES
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
Sponsored by
THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES,
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 CBE, MBE

Presented at Chartered Accountants’ Hall, 20 November 1996
PATRONS
The Rt Hon the Lord Archer of Sandwell QC
The Rt Hon the Lord Crickhowell
Sir Peter Crill KBE
Dato' Param Cumaraswamy (Malaysia)
Edward Datnow Esq FRCS
François de Vargas Esq (Switzerland)
The Dowager Countess of Dundonald
Anthony Foulger Esq
The Rt Hon the Viscount Gage
Sandy Gall Esq CBE
Dr Inge Genefke M.D., D.M. Sc.hc. (Denmark)
Anthony Grey Esq OBE
The Rt Hon the Earl of Haddington
Judge Rosalyn Higgins DBE QC
The Lord Holme of Cheltenham CBE
The Rt Hon the Lord Judd
The Lord Lester of Herne Hill QC
Miss Caroline Moorehead
The Rt Rev Richard Harries, Bishop of Oxford
Dr Max Perutz OM CH CBE FRS Nobel Laureate
The Hon Lord Prosser
The Rt Hon the Lord Richard QC
The Rt Rev and Rt Hon the Lord Runcie MC DD
Lieutenant-General Sir David Scott-Barrett KBE MC
Professor Dinah Shelton (USA)
John Simpson Esq CBE
Professor Theo van Boven (Netherlands)
Professor David Weissbrodt (USA)
Professor Graham Zellick

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Dr David Wilson - Hon Treasurer
Bill Bowring Esq
Ms Jessica Davies
Wesley Gryk Esq
Andrew Rayner Esq
Dr Stuart Turner

STAFF
Keith Carmichael - Hon Director
Fiona McKay - Legal Officer
William Dishington - Secretary to the Trust/Information Officer
Susan Howells - Fundraiser

VOLUNTEERS
Karine Bonneau, Ben Cooper, Jane Dale, Maria Elena Toledo de Burrel, Iain Edwards, Monica Feria, Matthew Happold, Anna de Lataulade, Arthur Loy, Matthew Maguire, George Minoudis, Maria Siu-Munro, Soren Nielsen, Loreto Nofuentes, Sabeen Obaidullah, Urika Sandberg, Mike Sanderson, Justin Small, Joanne Thornley

INTERNS
Rebecca Ledwith
Alice Mayhew

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

Solicitors
Titmuss Sainey Dechert
2 Serjeants’ Inn
London EC4Y 1LT

Auditors
John Ellis & Company
240 High Holborn
London WC1V 7DN

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

REDRESS
6 Queen Square
London, WCIN 3AR
United Kingdom
Tel: +44 (0) 20 7278 9502
Fax: +44 (0) 20 7278 9410
Email: redresstrust@gn.apc.org
Web URL: www.redress.org

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