

The Redress Trust Limited
Trustees Annual Report
2022-23

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INTRODUCTION

This year REDRESS celebrated 30 years since it was founded on Human Rights Day on 10 December 1992. While there have been many improvements in the legal structures and protections against torture in that time, REDRESS is needed now more than ever before. Torture and other forms of inhuman and degrading treatment are sadly all too frequent, both in conflicts such as Ukraine and Sudan, but also in everyday police stations, at protests, and against refugees and migrants.

This report presents the work that REDRESS delivered in 2022-23, and the impact that the charity achieved. In the UK we drew attention to the problem of state hostage-taking as a form of torture, and progressed political commitments to create a legal right to consular assistance.

We developed a new area of work to bring survivor communities into the heart of advocacy against torture. Internationally we challenged torture in Sudan, Ukraine, Egypt, and elsewhere. We promoted Magnitsky sanctions as a form of interim reparations that can be used to identify perpetrators of torture, and proposed new laws to allow for the repurposing of frozen assets as reparations for survivors. We challenged the torture of protesters and others who dissent in Belarus, Sudan, Zimbabwe, and Nigeria. Through several projects we pushed for accountability and reparation for discriminatory torture, including for victims of conflict-related sexual violence in Myanmar, Chad, and Cambodia, and for survivors of LGBTIQ+ torture across Africa. We strengthened the anti-torture movement to use strategic litigation against torture and obtain reparation.

Throughout the year REDRESS has delivered the plan for growth that the trustees agreed in 2019, and has grown to 35 staff and fellows. This careful development of REDRESS has allowed us to strengthen our capacity in areas such as finance, communications, and fundraising, so as to support more project staff, enabling REDRESS to deliver all the projects anticipated in the 2025 Strategy. This means that during the year we were able to start several new projects and deliver a balanced programme of work across all of our strategic priorities, and also to respond to developments such as the situation in Ukraine. Having achieved the planned growth, we will focus on consolidation, to strengthen our operations and management to ensure we can effectively deliver at a larger scale.

This year also saw the retirement of our Chair, Paul Lomas, as well as that of two of our long-standing trustees, Reverend Nicholas Mercer and Baroness Vivien Stern. We are enormously grateful for their dedication, expertise, and support through an important time for REDRESS. In particular, we thank Paul Lomas for helping guide the charity during a period of change and growth. The Board was joined by Sara Hossain, Andrew Songa, and Ceri Thomas, continuing to broaden the experience amongst the trustees. We were also pleased to welcome two new Patrons: Baroness Frances D'Souza, who returns several years after her previous role as a Trustee and Director, and Lilianne Ploumen. We were sorry to hear of the death of Dame Vivienne Westwood, also a patron of REDRESS, who had promoted the cause of human rights throughout her career.

As we mark a pivotal anniversary, REDRESS is in a strong position to build on the reputation and achievements that were carefully developed over three decades by the hard work of its staff and the commitment of the torture survivors that we represent. We look forward to consolidating our growth, and focusing on how we can better achieve justice and reparation for survivors of torture.

Sir Malcolm Evans, Chair

Rupert Skilbeck, Director

A. TRUSTEES ANNUAL REPORT

REDRESS is an international human rights organisation that delivers justice and reparation for survivors of torture, challenges impunity for perpetrators, and advocates for legal and policy reforms to combat torture. Our cases respond to torture as an individual crime in domestic and international law, as civil wrong with individual responsibility, as a human rights violation with state responsibility. Our approach is strategic, so that as well as representing an individual we target the policy reasons that enabled the torture to take place, by building a campaign that uses policy advocacy, community participation, and communications to influence change. This report provides information on our activities from 1 April 2022 to 31 March 2023.

2025 Strategy

The [Articles of Association](#) (2020) define the objects and purpose of the charity which are to obtain redress through legal assistance, to provide assistance to states prosecuting torturers, and to procure the abolition of torture. The Articles of Association are also the governing document of the charity. The vision of REDRESS is a world without torture, and the mission is to deliver justice and reparation for survivors of torture, challenge impunity for perpetrators, and advocate for legal and policy reforms to combat torture.

The [REDRESS 2025 Strategy](#) sets out the current priorities for the charity, with specific deliverables developed each year by the staff and the board for each of the programme areas. The Strategy identified three [primary methods](#) that REDRESS deploys to achieve impact: holistic strategic litigation against torture, policy advocacy, and communications and media. The Strategy also sets out the core values of REDRESS, which are to deliver a survivor-centred approach, to work through collaborative partnerships, and to develop expertise and foster innovation.

REDRESS deploys three main methods of work to deliver our activities and achieve impact:

- *Holistic Strategic Litigation against Torture.* We represent individual clients but also use the case to challenge the underlying problem. We adopt a holistic approach, ensuring referrals for psycho-social support and accompanying survivors through the process. We provide training and mentoring to partner NGOs on this technique.
- *Policy Advocacy.* We work with partners to deliver campaigns at national, regional, and international level to advocate for policy reform for reparation and for the introduction of anti-torture laws and safeguards. This work includes detailed research to inform our conclusions and recommendations and engaging with survivor communities to involve them in the campaign.
- *Communications and Media.* We support our litigation and policy advocacy through press and social media, to influence stakeholders, draw attention to the issues, ensure that survivors have a voice, and to raise our profile to enhance our influence.

Achievements and Impact

There has been significant progress towards our strategic goals in all five of our programme areas.

Justice: We pursue legal claims for survivors and the prosecution of perpetrators

Consular Assistance. The issue of **state hostage-taking**, which REDRESS helped to draw attention to in part through Nazanin Zaghari-Ratcliffe's case, continued to gather momentum. The [G7 Leaders' Communiqué](#) called on Iran to end its arbitrary detention of foreign nationals for diplomatic leverage. Following advocacy by REDRESS the **UK Foreign Affairs Committee** [opened a new inquiry](#) into the issue. REDRESS' Director gave [oral evidence](#) to the Committee which reported in May 2023. Drawing directly from briefings by REDRESS, the UK Shadow Foreign Secretary, David Lammy, [pledged](#) that, if elected,

Labour will legislate for a new **legal right to consular assistance**. This was covered by the [Guardian](#), referring to REDRESS's work.

Communities. REDRESS published a **ground-breaking report** [Whose Justice? Reflections from UK-Based Survivors of Torture](#) on what justice means for survivors of torture in the UK. The report reflects the views expressed through direct consultations with survivors or their family members on the concept of justice and the challenges they face to access reparations in the UK. Its findings were endorsed by Juan Méndez, the former UN Special Rapporteur on Torture and a torture survivor himself, in its preface. To mark Human Rights Day in December 2022, REDRESS published [a Guide to Justice, Accountability and Reparations for Survivors of Torture](#) in [English](#) and [Arabic](#), providing survivors of torture with accessible information on **legal routes to accountability**. We also published new resources [on our website](#) with **guidance for survivors and front-line providers** on a range of topics, including legal, financial, and medical support. REDRESS held a first **survivor-centred advocacy event** in the UK Parliament, presenting a [Manifesto](#) drafted by survivors of torture, with their recommendations to the UK Government to improve access to justice for survivors of torture.

Justice in Sudan. In 2022 Sudan's *de facto* military leaders announced the lifting of an ongoing state of emergency, as REDRESS had repeatedly recommended, included in a [detailed analysis](#) of **arrests conducted under emergency powers**. REDRESS drew attention to the **risk of torture** in detention, which increased following the coup in early 2023. REDRESS received significant [media attention](#) for our work highlighting ongoing human rights violations (see also [here](#) and [here](#)), and briefed high-level diplomats on the state of emergency, including the UK Special Envoy to Sudan. REDRESS delivered **two workshops** with more than 25 Sudanese partners and civil society representatives, focusing on strategic priorities and capacity building in the areas of legal reform and organisational strengthening. REDRESS published the first in-depth [briefing](#) on Sudan's rules of procedure and the **exclusionary rule for torture** and continued to receive media attention for its work on [accountability](#).

Justice in Egypt. Following submissions by REDRESS together with partners, as well as our participation in a subsequent NGO briefing, the UN Human Rights Committee concluded that **torture in Egypt is widespread and systematic**. REDRESS published a [blog](#) highlighting the findings, which support REDRESS' analysis in an upcoming report on torture in Egypt.

Justice International. For over a year, REDRESS has accompanied partners from APRODEH (Peru) and **relatives of the students disappeared in the emblematic case of La Cantuta** (Peru), in locating the remains of their loved ones in the UK, a key element of reparation. In February 2023, REDRESS accompanied APRODEH and one of the relatives to a forensic archive in Birmingham to oversee the transfer of the remains of some victims from the case, which forensic experts later identified as [the remains as four of the disappeared students](#), closing the relatives' 30 years cycle of search for the truth.

Reparation: We deliver remedies and reparation for survivors

Sanctions. In response to [pressure from MPs](#) supported by REDRESS and other NGO partners, the UK Government **improved the operation of its sanctions regime** by increasing the size of the Foreign, Development, and Commonwealth Office's sanctions team, simplifying the legislative framework, and improving mechanisms for international coordination. The reforms met several of the [policy goals](#) set by the **APPG on Magnitsky Sanctions**, for which REDRESS acts as secretariat. The [Financial Times](#) featured a [new report](#) by REDRESS and the UK Anti-Corruption Coalition that analysed the UK's use of the **anti-corruption sanctions regime** and made recommendations for improvement. The UK APPG on Magnitsky Sanctions, supported by REDRESS, held a **debate in the UK Parliament**, highlighting the UK Government's failure to use Magnitsky sanctions effectively and identifying 31 perpetrators from seven countries to be sanctioned. This was informed by REDRESS's report – [UK Magnitsky Sanctions: Stuck in First Gear?](#) – and covered by the [Guardian](#). Shortly after the debate, **two individuals identified by the APPG** were [sanctioned](#) by the UK for their involvement in the suppression of opponents of the war in

Ukraine. Following this advocacy the UK Government [announced 30 new sanctions designations](#) on 9 December 2022, several of which had been proposed by civil society in collaboration with REDRESS and the UK Anti-Corruption Coalition. The UK Foreign Secretary also [committed](#) to taking more decisive action by more use of targeted sanctions.

Asset Recovery. Responding to a question drafted by REDRESS for the UK Foreign Affairs Committee, the then UK Foreign Secretary Liz Truss [confirmed her support](#) for using **frozen Russian assets as reparations** for victims of war crimes in Ukraine. This was reported in [the Guardian](#). REDRESS published [a briefing](#) and is working with MPs to press the UK government to explore ways of legally confiscating Russian assets frozen under sanctions. We briefed **civil servants** from the UK Home Office, Foreign Office and Treasury on our **draft law to enable the confiscation of assets** frozen under sanctions for repurposing as reparations for survivors. We also presented the proposal to Labour frontbench MPs with a view to securing a commitment in the Party's manifesto.

International Standards. REDRESS and partners launched the new [Belfast Guidelines on Reparations in Post-Conflict Societies](#), addressing the **implementation gap** between the rights and principles set out in international law and the delivery of reparations to victims. REDRESS and the Convention against Torture Initiative held a [workshop](#) in The Gambia to encourage the government to **investigate and prosecute torture**. The workshop helped identify necessary legislative, institutional, and policy reforms, such as the urgent introduction of the anti-torture bill (that was subsequently [passed](#) by the Gambian Parliament), training of law enforcement, and creation of a protection mechanism for victims and witnesses.

Dissent: We challenge torture used to suppress activism and protest

Enforced Disappearance in Africa. REDRESS filed **emblematic cases related to enforced disappearance** in Zimbabwe, [Kenya](#), and [Sudan](#), with the goal of providing justice to victims and developing regional caselaw on the issue. Following three years of work led by REDRESS and partner organisations from Algeria, Libya, Sudan, and Zimbabwe, in May 2022 the African Commission [adopted](#) the **regional guidelines on enforced disappearance**, the first African instrument to eradicate and prevent enforced disappearances, and to improve the situation of victims by offering guidance for African States to prevent and protect against enforced disappearance.

Protest. Following submissions by REDRESS and partners to the UN Special Rapporteur on Torture and the UN Working Group on Arbitrary Detention on 6 March 2023 **eight pro-democracy protestors in Sudan** were [acquitted](#) in criminal proceedings and released from detention, having been targeted with unsubstantiated criminal allegations and tortured while in detention. We worked with the **International Accountability Platform for Belarus** to document the widespread and systematic torture against protesters in the run-up to the 2020 presidential election, encourage prosecutions under universal jurisdiction, promote a survivor-centred approach to universal jurisdiction prosecutions, and to facilitate collaboration between national and international human rights groups working on Belarus. The IAPB [helped advance](#) accountability efforts and justice for victims and survivors in Belarus, with information and evidence provided to the UN High Commissioner for Human Rights, which concluded in a report to the UN Human Rights Council in March 2023, that the human rights violations in Belarus may constitute **crimes against humanity**. The Platform has collected information and evidence from over 2,300 survivor-victims and witnesses and over 750,000 open-source intelligence files. We challenged the torture and unlawful killings that took place around the **Lekki Bridge Protest in Nigeria**, supporting Magnitsky Sanctions against the perpetrators, and a legal challenge at the ECOWAS Community Court of Justice.

Discrimination: We challenge torture used against marginalised and excluded minorities

Sexual and Gender-Based Violence. REDRESS, together with local partner Advocacy Forum Nepal, obtained an important [decision](#) by the UN Human Rights Committee in favour of the family of Reena Rasaili, a 16-year-old girl who was raped, tortured and killed by the Nepalese army in 2004, during the internal conflict. The Committee found Nepal responsible and ordered **significant reparations**, including compensation to the family and legal reforms.

Reparations for CRSV. REDRESS conducted a field mission to Thailand and interviewed more than 10 activists from Myanmar (in exile) and others working with victims of conflict-related sexual violence (CRSV) to gather input for a report on avenues for reparations. REDRESS and the Global Survivors' Fund later launched the study [Beyond Survival](#) as the first comprehensive report to identify opportunities for **reparations for survivors of CRSV in Myanmar**. REDRESS staff also travelled to Cambodia and participated in an event organised by the Extraordinary Chambers in the Courts of Cambodia on the residual functions of the Court and the scope for a **residual mechanism to deliver reparations** for CRSV survivors. REDRESS and the Global Survivors' Fund held a ground-breaking event in October at the **African Commission** on reparation for victims of CRSV in Africa. The event was co-created with survivors who also advocated for their rights before the Commission, persuading Commissioners to make a public pledge on the right to reparation for survivors of CRSV in Africa.

LGBTIQ+ Torture. We launched a cutting-edge report [UNEQUAL Justice: Accountability for Torture Against LGBTIQ+ Persons in Africa](#), highlighting the **torture of LGBTIQ+ people** in Africa and the challenges victims face to secure accountability, and considered by the UN Independent Expert on sexual orientation and gender identity, Víctor Madrigal-Borloz, as “an extremely important contribution to the knowledge stock available to the international community” in this area. REDRESS delivered a **workshop with 10 LGBTIQ+ activists** from the Lesbian and Gay Association of Liberia (Legal Liberia) to share best practice on how to document violence against LGBTIQ+ persons as a form of torture and the international standards to prevent and respond to such treatment. The Government of Peru finally [realised](#) one of the substantive reparations ordered by the Inter-American Court of Human Rights in the case of Azul Rojas Marín in a **public ceremony in which the State formally recognised its responsibility for Azul's torture and apologised to her**. Government representatives committed to implementing other relevant parts of the judgment, such as a protocol for effective investigations into LGBTIQ+ violence, and also paid part of the compensation owed to Azul.

Solidarity: We support and strengthen the anti-torture movement

Istanbul Protocol. Together with partners, REDRESS participated in the launch of the [updated Istanbul Protocol](#), the global standard for **documenting and investigating torture and ill-treatment**. The launch followed six years of revisions and drafting, during which REDRESS helped revise the section on legal standards. Our work was featured in [The Lancet](#).

Workshops on Strategic Litigation. REDRESS held four online workshops for partners NGOs in Africa, Asia and Latin America, covering case management, digital security, and evaluation of impact. We also delivered **workshops in South Africa and Malawi on strategic litigation against LGBTIQ+ torture**, that were held in collaboration with our partners Access Chapter 2 and CEDEP, designed to enhance the strategic litigation skills of our partners and to mentor potential individual cases and campaigns. In February 2023, REDRESS hosted a **four-day workshop in Istanbul** for Sudanese lawyers, doctors, and trauma specialists covering effective investigations of torture.

Legal Practice. REDRESS published two further Practice Notes to share **good practice** relating to legal claims against torture, one on [Case Management and Digital Security](#), and one on the [Evaluation of Strategic Litigation of Torture](#). We developed a new project to **enhance the reparations practice** of our solidarity partners around the world, to encourage better outcomes for survivors involved in strategic litigation.

Publications

We published eight major reports, 14 briefings and guides, two practice notes, the [2022 Annual Review](#), and three REDRESS bulletins. The reports included:

- [Unequal Justice: Accountability for Torture against LGBTIQ+ persons in Africa](#) and [report summaries](#)
- [Universal Jurisdiction Annual Review 2022](#)
- [Anti-torture Standards in Common Law Africa](#) and accompanying [factsheets](#)
- [Whose Justice? Reflections from UK-based Survivors of Torture](#)
- [Cambodia Study on Opportunities for Reparation for Survivors of Conflict-Related Sexual Violence: Left without Calla](#)
- [The Bars of the Prison Grew Around Us: The Systematic Human Rights Violations of Iran’s Hostage-Taking Practice](#)
- [Guide to Justice, Accountability and Reparations for Survivors of Torture](#)
- [Beyond Survival – Myanmar study on opportunities for reparations for survivors of conflict-related sexual violence](#)

Objectives and Plans for the future

The first table below sets out the objectives that were set in January 2022 for each programme and agreed by the trustees as **priorities for 2022-23**, with a short review of what was achieved.

Plans for 22-23	Achievements
<p>Justice for Torture Survivors. We represent survivors of torture in the UK to obtain justice, and campaign for necessary changes to law and policy.</p>	<p>Cases and campaigns delivered on individual cases, including on consular access and hostage diplomacy.</p>
<p>Survivors’ Perceptions of Justice. We will research and produce a multi-media report on the attitudes of torture survivors in the UK to justice.</p>	<p>Report produced and launched, together with a Guide for Survivors.</p>
<p>Survivor Empowerment. We will work with UK communities to empower survivors to campaign for justice.</p>	<p>Project launched with recruitment of Communities Officer and survivor manifesto.</p>
<p>Consular Access and Hostages. To promote consular access as a safeguard against torture through casework and advocacy, and draw attention to the use of hostages.</p>	<p>Specific policy advocacy including recommendations accepted by the UK Foreign Affairs Committee and political commitments made.</p>
<p>Torturers in the UK. A project to produce a report on obstacles to accountability in the UK under Universal Jurisdiction</p>	<p>Research completed to publish report in October 2023.</p>

<p>Justice for Torture Survivors: Sudan. We will build cases, encourage UJ prosecutions, and advocate for the introduction of anti-torture reforms.</p> <p>Justice for Torture Survivors: Egypt. We will build cases, encourage UJ prosecutions, and advocate for the introduction of anti-torture reforms in Egypt.</p> <p>Casework Support. We will continue to support our cases through our projects.</p> <p>Command structures. We will analyse command structures to hold a wider range of perpetrators of torture to account.</p> <p>Justice for Torture Survivors: Nigeria. We will support sanctions and legal claims seeking accountability for torture relating End-SARS protests.</p>	<p>Project underway in Sudan focused on law reform and sanctions.</p> <p>Project underway in Egypt.</p> <p>Enhanced funding obtained to ensure legal and medical support.</p> <p>Project delivered through several reports and command structure analyses.</p> <p>Project delivered with sanctions submissions and policy advocacy in support, and legal advice on an ECOWAS Court case.</p>
<p>Magnitsky Sanctions. We will encourage the effective use of the UK human rights and anti-corruption sanctions regimes, by mentoring other NGOs and supporting the APPG on Magnitsky sanctions, particularly with regard to Ukraine.</p> <p>Asset Recovery. We will promote the repurposing of assets and develop legal claims for the recovery of illicit assets, particularly with regard to Ukraine.</p> <p>REDRESS Tech. We will develop an App for secure gathering of evidence and payment of compensation.</p> <p>Reparations Guide. We will promote a guide to reparations in international law.</p> <p>Anti-Torture Laws in Africa (Phase 2). We will engage with key stakeholders in 3-5 jurisdictions to promote legislative reforms and advance protection against torture.</p>	<p>Project delivered, with multiple sanctions submissions, large numbers of NGOs trained, and effective advocacy by the APPG and by REDRESS directly.</p> <p>Six pilot cases developed together with legal research and policy advocacy for law reform in the UK.</p> <p>“SafeFold” delivered as an online documentation system for our partners.</p> <p>Guide published with Queens University Belfast.</p> <p>Project delivered, with a government workshop held in the Gambia, and research on necessary reforms in South Africa.</p>
<p>Enforced Disappearance in Africa. We will use strategic litigation to increase attention to the problem of ED in Africa, support the adoption of Guidelines by the African Commission, and bring cases in Algeria, Libya, Sudan, and Zimbabwe.</p> <p>International Accountability Platform for Belarus. We will work to preserve evidence of torture committed by Belarusian authorities against protestors, and develop accountability opportunities.</p>	<p>Project completed, with the African Commission issuing Guidelines on ED in Africa, and ongoing strategic litigation in four jurisdictions.</p> <p>Project underway, with documentation, promotion of universal jurisdiction, promoting a survivor-centred approach, and active civil society collaboration.</p>

<p>LGBT+ Torture in Africa. We will enhance the international legal standard prohibiting discriminatory torture against LGBT+ communities and identify opportunities for legal and policy reform.</p> <p>Reparations Frameworks for SGBV. We will conduct research in Cambodia, Bangladesh, Myanmar, and Chad, on the legal framework for delivering reparations to survivors of SGBV.</p> <p>LGBT+ Torture in Latin America. We will support the full implementation of the <i>Azul Rojas Marin</i> case with advocacy and further legal claims.</p>	<p>Project underway with research, reports, policy advocacy, training of NGOs, and initial steps for strategic litigation.</p> <p>Reports produced and launched in three of the four countries and underway in the fourth country. Regional survivor-led event before the ACHPR held.</p> <p>Significant steps taken including a public apology and partial compensation paid to Azul. More work needed for policy reform in Peru and Latin America.</p>
<p>Litigation Workshops. We will deliver in-person and online workshops on Holistic Strategic Litigation against Torture and pilot them.</p> <p>Practice Notes. We will produce and publish practice notes on key elements of holistic strategic litigation against torture.</p> <p>Case Management. We will identify good practice and guidance on case management and security for NGOs undertaking strategic litigation against torture, produce a practice note, and deliver training and mentoring.</p>	<p>Several workshops delivered.</p> <p>Two further practice notes delivered. More planned for 23-24.</p> <p>Practice note published, and training delivered and replicated.</p>

The second table sets out the plans for **new projects for 23-24** that were agreed by the trustees in February 2023, in addition to continuing the projects from 2022-23 set out above.

JUSTICE (UK)	JUSTICE (INTERNATIONAL)	REPARATION
<p>Racial Justice for Torture in the UK. We will challenge the discriminatory practices identified in our 2019 UNCAT report through casework and advocacy.</p> <p>Promoting the Absolute Ban. We will conduct advocacy to challenge attacks on the absolute ban on torture and ill-treatment, including in the context of counter-terrorism.</p>	<p>Universal Jurisdiction in Europe. We will deliver legal and policy advocacy relating to UJ prosecutions across Europe, particularly with regard to Ukraine.</p> <p>Justice for Torture Survivors: Project. We will develop a standard methodology that we can deliver over 3-5 years in a particular country or region where there is an urgent need.</p>	<p>Effective Investigations. We will advocate for prompt and effective investigations as reparation for survivors, and develop a protocol for investigations.</p> <p>Chad Reparations. We will develop an advocacy campaign to deliver the reparations ordered in the Habré case.</p> <p>Compensation. We will finalise a guide to calculating compensation for torture damages.</p>
DISSENT	DISCRIMINATION	SOLIDARITY

<p>Dissent related torture. We will deliver a follow up project to the EDA project on dissent related torture.</p> <p>Climate Defenders. We will draw attention to the torture of activists working against climate change, and bring strategic litigation on their behalf.</p> <p>Protest. We will challenge torture in the context of protests, impacting journalists and HRDs.</p> <p>Journalists. We will campaign to protect journalists in particular jurisdictions where there is an enhanced risk of torture.</p>	<p>SGBV in Kenya/Uganda. We will implement the Kenya SGBV decision and challenge such torture in East Africa.</p> <p>Racist Torture in the EU. We will develop a project relating to police violence used disproportionately against racial minorities.</p> <p>Torture of Refugees and Migrants. We will bring legal claims on behalf of refugees in who were subjected to torture.</p>	<p>Together against Torture. We will develop a programme to build engagement with key partners and to provide operational support.</p> <p>Supporting New Activists. We will identify and support new lawyers and activists in the anti-torture sphere.</p> <p>Enhanced networks. We will build our ability to engage networks in advocacy.</p> <p>Istanbul Protocol. We will train lawyers and activists on how to conduct medical assessments of torture, following the recently updated protocol.</p>
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Governance and Management

Governance

The charity was founded in 1992, and the [Articles of Association](#) were revised and updated in 2020.

Having served as Chair for six years, Paul Lomas retired as Chair of the Board of Trustees in May 2023, and was replaced by Professor Sir Malcolm Evans, KCMG. Three new trustees were appointed in November 2022:

- Sara Hossain is a human rights lawyer from Bangladesh, and honorary executive director of Bangladesh Legal Aid and Services Trust (BLAST).
- Andrew Songa is a prominent Kenyan lawyer and human rights advocate, who has worked on the implementation of significant strategic litigation cases in Africa.
- Ceri Thomas is Editor and Partner at Tortoise Media, and was previously the Director of Public Affairs and Communication at Oxford University, Head of BBC News Programmes, and editor of BBC Radio 4's The Today programme.

Baroness Frances D'Souza became a patron of REDRESS. She is a crossbench peer, the former Speaker of the House of Lords, and was previously the Director of Article 19, and is a former trustee of REDRESS. Lilianne Ploumen also became a patron, a renowned Dutch politician and women's rights and human rights activist. Sadly our patron Dame Vivienne Westwood died in December 2022.

Structure

The Board of Trustees is responsible for the strategic direction of the charity, and in February 2021 approved the new 2025 Strategy, with the objectives set out in it. The Trustees oversee the delivery of that strategy, and the policies and finances that support it. The Director is responsible for the day-to-day management of the charity, through the Management Committee which consists of the Director, the Head of Finance, and the Head of Law.

The trustees meet four times during the year. The trustees review the activities of the charity each quarter, and hear from different staff at each meeting, ensuring that they review each of the programmes during the course of the year. The Board of Trustees operates through Committees which convene between Board meetings: the Finance Committee, the Development Committee, and the Risk

Committee, which reviews policies. There is also Nominations Committee that recruits new members to join the Board.

Trustees are recruited through a mixture of open advertisement, specialist recruitment bodies, and by direct contact. Prospective trustees are initially interviewed by the Director and the Chair, and then by the Nominations Committee, before consideration by the full board. Under the Articles of Association Trustees serve for a three-year period which can be renewed once, i.e. a maximum of six years. There is an induction process for new Trustees which is run by the staff. This includes training in our key policies.

The Chair and one other trustee agree objectives with the Director at the beginning of each year, which are then reviewed at the end of the year. The salary of the Director and all key management and staff are reviewed annually and normally increased in accordance with average earnings to reflect a cost of living adjustment, together with any step increases based on performance.

The REDRESS Trust UK is registered in New York as the Redress Trust (USA) which facilitates fundraising from US foundations. The REDRESS Trust UK also delivers projects through Stichting REDRESS Nederland, which has a separate board of trustees, and a memorandum of understanding that sets out the relationship between the two organisations. REDRESS works with a number of partner NGOs around the world, most notably the Victims Rights Working Group of the Coalition for the International Criminal Court, the Pan African Reparations Initiative, and the United Against Torture Consortium.

Evaluation of Impact

The Board of Trustees has approved an evaluation framework through which REDRESS assesses the impact of the activities that are carried out. This provides both quantitative and qualitative measurements for the work, against the ultimate impact of delivering justice and reparation for survivors of torture (i.e. the main aims of the Charity). The staff and management develop annual deliverables at the beginning of each year, and the Board reviews the impact that the charity has achieved annually.

Development Plan and Staffing

Development Plan. The staff of REDRESS grew during the course of the year, in accordance with the Development Plan agreed by the Board of Trustees in July 2019, under which we planned for cautious growth to ensure the long-term sustainability of the charity, and the ability to deliver more high-impact projects. The trustees agreed that the staff would grow to 30 by the end of the financial year 2022-23, which was achieved, and then grow to no more than 35 by the end of financial year 23-24.

New staff. During the year we recruited several new staff, bringing the total team to 30 staff and five fellows. These included a Programme Manager to develop our monitoring, evaluation, and learning, particularly for our larger projects; a Communities Officer to enhance the way that we ensure the participation of survivors in our legal policy advocacy; an administrative and networks assistant; and several new legal officers working on projects including accountability for Ukraine, asset recovery, and universal jurisdiction.

Volunteers. The Charity uses volunteers in different ways. During the year REDRESS was supported by several Legal Fellows, recently graduated law students who did placements of six months or more, supported financially by grants from their universities or other bodies. REDRESS also had a number of interns during the year who supported our work with legal research and project delivery, mainly law students, but also students in other areas such as media and communications. Finally, REDRESS was supported by a number of lawyers from law firms acting *pro bono*, primarily with legal support.

Statutory Requirements

The Board of Trustees confirms that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document, and the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Companies Act 2006.

Public benefit

The Trustees confirm that they have complied with the guidance of the Charities Act 2011 to have due regard to the public benefit guidance by the Commission in determining the activities undertaken by the Charity. The Trustees are satisfied that the aims and objectives of the charity, and the activities reported on above to achieve those aims, meet these principles.

Fundraising

Fundraising Approach. Our primary fundraising methods at REDRESS for unrestricted funding are (a) trusts and foundations, (c) law firm contributions, and (c) individual donors. We receive significant project funding from foundations and government bodies. The fundraising at REDRESS is carried out by employees: the Director, the Programme Development Manager, and the Fundraising Assistant, supported by the Head of Finance and the Head of Law. We do not undertake telephone, face-to-face, private site, or door-to-door fundraising, or use commercial participators.

Fundraising Performance. The income secured from fundraising activities for the financial year significantly exceeded the funds that were spent on those fundraising activities. Similarly, the net return for the following financial year will also significantly exceed the funds spent. The Development Committee of the Board agrees annual objectives for our main three sources of unrestricted funding, and also for restricted funding.

Under section 13 of the Charities (Protection and Social Investment) Act 2016, the Trustees are required to report on the following.

Fundraising Standards. The charity has chosen to register with the Fundraising Regulator, and voluntarily adheres to the [Code of Fundraising Practice](#). We adhere carefully to donor requirements for grant compliance, including the additional rules which apply to the government funding that we receive. If funding proposals are rejected, we seek feedback in accordance with the funder's guidelines, and only reapply if there is clear justification to do so. We approach online fundraising through occasional promotion on our social media and follow GDPR guidelines when processing donations and storing supporter data. When facilitating marathon runners to fundraise for us we use online fundraising platforms that are registered with the Fundraising Regulator. Fundraising is overseen by the Management Committee and the Development Committee of the Board of Trustees. There have been no compliance issues under the Code during the year.

Monitoring. A small amount of fundraising has been delivered by runners seeking sponsorship for REDRESS, who we have supported to set up online fundraising pages and provided them with draft language for encouraging supporters to make contributions, ensuring that their fundraising efforts are delivered appropriately. Some fundraising was delivered at a school charity evening, for which we provided the content to be displayed and spoke at the event.

Complaints. REDRESS received no complaints relating to fundraising activities during the course of the year. There was one request for the re-imburement of a direct debit, which was dealt with promptly and one enquiry which was responded to from an individual donor who had intended to become a regular supporter, but whose donation had been made as a one-off contribution.

Vulnerable donors. REDRESS has a safeguarding policy for children and vulnerable adults, and staff receive induction training and annual training in the policy. We do not actively fundraise to individuals and our contact with the general public is by social media and email, and we only contact people for

fundraising when they have given us their explicit permission, or there is clear legitimate interest to do so.

Risk Management

The charity has robust policies and procedures in place for the identification and management of risk both for the charity as a whole and for individual projects where there are specific risks. The Board has reviewed the principal risks and uncertainties that the trustees see as facing the charity and has in place plans and strategies for managing those risks. This includes factors that are likely to affect the financial performance or position going forward.

Risk Committee. The Board of Trustees has appointed a Committee to review risk, which meets twice a year to review the Risk Register and specific policies, and at other times where a specific risk management issue arises. The risk committee has assessed that one of the biggest operational risks is hacking or data breach for the charity or partners. New policies and an audit of the IT system was completed in 2022. All staff have regular IT security training when they join the charity, with refresher training done on a regular basis. Access to SharePoint is limited based on the position of the person. New anti-virus software was introduced along with use of encryption.

Risk Register. The charity maintains a risk register that sets out the primary risks that the charity faces, identifies how they should be mitigated, and creates an action plan for that mitigation. All significant risks, together with current mitigation actions, are reviewed by the Trustees twice a year. The Trustees are satisfied that systems have been developed and are in place to mitigate identified risks to an acceptable level.

Policies. The Risk Committee reviewed a new policy on Advocacy and Lobbying, which was adopted by the Board in May 2022. The Board also reviewed several revised policies during the year relating to Fundraising, Safeguarding, Complaints, Staff Wellbeing, Environmental Protection, and Anti-Bribery and Corruption.

Conflict of interest. There is a Conflict of Interest policy between REDRESS UK and REDRESS Netherlands that was agreed in May 2018 and revised in November 2021. Under this policy there must be no instructions or action between the two NGOs which may be incompatible with the charitable objectives of the other, might infringe the applicable laws for the other, might prejudice the financial or operational stability of the other, might involve any breach of any duty of confidentiality or data protection owed by the other, or might otherwise expose the other to any form of legal liability or damage to reputation. This policy is included as a financial risk in the Risk Register, which is reviewed twice a year. Trustees are asked to declare any conflicts of interest at the beginning of each quarterly trustees meeting. No infringements of the policy have arisen.

Reference and Administrative details

Charity number:	1015787
Company number	2774071
Registered address:	87 Vauxhall Walk, London SE11 5HJ
Auditors:	Sayer Vincent, Invicta House, 108-114 Golden Lane, London, EC1Y 0LT
Bankers:	HSBC Bank Plc, 28 Borough High Street, London SE1 1YB Unity Bank, Nine Brindleyplace, Birmingham B1 2HB Royal Bank of Scotland, High Holborn Branch, London, WC1V 6PQ. CCLA, 80 Cheapside, London, EC2V 6DZ

Our Supporters

The Trustees are very grateful for the ongoing support of the donors set out at page 29 of the accounts, whose continued funding has enabled REDRESS to sustain and grow our work over this period.

REDRESS would also like to thank the interns and volunteers from many countries, who have contributed substantially to our work: Matthew Citron, Noelle Devin Wamsley, Çakıl Güldal, Juan-Luis Gubbins, Maise Waite, Swetha Sethubaskaran, Sabriyah Saeed, Maya Yalkin, Valeria Topolo, Maria Fernanda Peric, Marcela Velarde, Jussara Paimann Millan, Veronica Rui Hann Soon, Lorena Vilchez, Muskan Mahajan, Suley Wellings-Longmore, Mia Soad Hamiyeh, Salma Abdulwahid, Victoria Stierli De Abreu, Rachel Flahautrachel.

We would also like to thank the numerous law firms who have supported our work over the year, including Allen & Overy, Bowmans (South Africa), Clifford Chance, Dentons, DLA Piper, Freshfields Bruckhaus Deringer, Gibson Dunn, Matrix Chambers, Hickman & Rose, Hogan Lovells, Doughty Street Chambers, Latham & Watkins, Leigh Day; Linklaters, Blackstone Chambers, Garden Court Chambers, Three Crowns, and White & Case.

About REDRESS

Board of Trustees

- Nigel Paul Lomas (Chair) (to May 2023)
- Professor Helen Duffy
- Professor Sir Malcom Evans KCMG (Chair from May 2023)
- Yemsach Hailemariam
- Sara Hossain (from November 2022)
- Phillip Hodgson
- Kirsten McIntyre
- Rev. Nicholas Mercer (to November 2022)
- Andrew Songa (from November 2022)
- Ceri Thomas (from November 2022)
- Karen Thompson
- Baroness Vivien Stern (to November 2022)
- Evan Williams

Staff and Consultants

- Adedotun Adefehinti Finance Officer (to July 2022)
- Samia Amao Fundraising Assistant
- Peace Amito Programme Manager (from September 2022)
- Leanna Burnard Legal Officer
- Sheilagh Cardoso Head of Finance
- Anoushka Canagaretna Programme Development Manager
- Lucia Coerman Legal Officer (from February 2023)

- Emma Di Napoli Legal Officer (to December 2022)
- Chris Esdaile Legal Advisor
- Holly Huxtable Legal Officer (from May 2022)
- Mariat Imaeva Legal Officer (to July 2022)
- Victoria Kerr Consultant Legal Officer (from January 2023)
- Natalia Kubesch Legal Officer (from January 2023)
- Caitlan Lloyd Legal Officer (from February 2023)
- Charlie Loudon International Legal Advisor (to September 2022)
- Natalie Lucas Legal Officer (from May 2022)
- Dianne Magbanua Communications and Digital Assistant
- Camila Marin Restrepo Communities Officer (from May 2022)
- Sam Murphy Finance Assistant (from September 2022)
- Letizia Paoloni Office Manager
- Renata Politi Legal Officer
- Lo Riches Policy and Advocacy Officer
- Eva Sanchis Head of Communications
- Anna Sayko Legal Assistant (from October 2022)
- Megan Smith Legal Officer (to January 2022)
- Rupert Skilbeck Director and Company Secretary
- Olena Tkachova Legal Assistant (from November 2022)
- Lillie Toon Administrative & Networks Assistant (from December 2022)
- Mark Tomlinson Finance Assistant

REDRESS Nederland Staff

- Julie Bardèche Legal Advisor
- Ana Cutts Dougherty Consultant Legal Officer (to September 2022)
- Frauke Maas Consultant Legal Officer (to July 2022)
- Gosia Marska Administrative & Operations Assistant (from February 2023)
- Alejandro Rodríguez Díaz Legal Officer (from January 2023)
- Alejandra Vicente Head of Law

During the year REDRESS was also supported by Legal Fellows Ikram Ais, Alida Baer, Alice Chan, Blánaid Ní Chearnaigh, Ely Cossio, Titiksha Mohanty, Mira Naseer, Jake Palmer, Kelsey Peden, Emilia Truluck, and Alix Vadot.

Patrons

- The Honourable Louise Arbour CC, GOQ
- Dato' Param Cumaraswamy
- Baroness Frances D'Souza (from December 2022)
- Dr Inge Genefke MD, D.M.Sc.h.c.
- Dame Rosalyn Higgins GBE KC
- Dr Leah Levin
- Professor Juan Méndez
- Ms Caroline Moorehead CBE
- Sir Howard Morrison KCMG KC
- Professor Manfred Nowak
- The Rt Rev Richard D Harries of Pentregarth
- Lilianne Ploumen
- John Simpson CBE
- Dame Vivienne Westwood DBE, RDI (died December 2022)

Founder and Honorary President

- Keith Carmichael

Financial Review

Financial performance

22-23: The charity had net income on unrestricted funds of £189,966 for the year (2022: net expenditure of £162,151) before transfers. After transfers, together with the accumulated surplus brought forward from previous years, the charity now has an accumulated surplus on unrestricted funds of £520,635 (2022: £326,937). Restricted funds carried forward at 31 March 2023 amounted to £1,324,370 (2022: £748,966), following net surplus for the year of £733,102 (2021: surplus of £692,418). The funds carried forward are sufficient for the activities for which the funds were provided.

Income from donations decreased by 7.5% to £618,330 in 2023 compared with £668,574 in 2022. Restricted income increased by 46.1% to £1,858,360 in 2023 compared to £1,271,834 in 2022. The overall increase in income year on year is 40.6%. Expenditure overall has increased by 59.9 % from £1,248,180 in 2022 to £1,995,776 in 2023.

The balance sheet shows that funds held at the end of the year were £733,096 higher than at the start of the year.

Reserves Policy

The Trustees approved a new reserves policy in February 2023.

The reserves policy ensures that the charity is financially resilient, and able to respond to new opportunities and unexpected events. It aims to:

- Ensure that the charity is financially viable and able to deliver its aims and objectives.
- Set out the level of reserves that it is appropriate for REDRESS to hold.

- Provide an explanation for the reserves that REDRESS holds.
- Support the charity's financial management and long-term sustainability.
- Inform the budget process each year, where reserves may need to be increased or decreased in line with the policy.

The Reserves Policy has two elements: (1) free reserves to meet the financial obligations of the charity, which should be between five to six months running costs, and (2) designated funds to fulfil unpredictable financial obligations relating to human resources and new initiatives.

In February 2023 the trustees agreed a budget for 2023-2024 with relevant running costs of approximately £88,500 per month, producing a range for free reserves under the policy between £442,500 and £531,000 for the financial year. The free reserves as of 31 March 2023 were £500,482, which is within the policy range.

Based on the budget for 2023-24 we forecast that at 31 March 2024 we will have £532,256 in reserves, of which £482,256 will be free reserves and £50,000 will be designated for human resources and new initiatives. This will be in the middle of the policy range.

For 2024-25 we will plan a small surplus to bring the free reserves to the top of the range, together with a £60,000 designated fund for human resources and new initiatives.

Going Concern Assessment

The Management Team and Trustees have carefully considered the current financial position of the charity, and whether it has sufficient funds to operate for a period of at least one year from the date of signing the accounts. It is the opinion of the trustees that there are no concerns that the charity will not be a going concern at the date of the signature of these financial statements, based on the strong reserves of the charity, the careful budgetary and other financial controls that are in place, regular oversight by the Finance Committee of the Board, and the strong fundraising pipeline that is in place. Specifically:

- *Reserves.* As set out above, the charity has strong reserves that are fully within the reserves policy and which provide more than five months unrestricted running costs.
- *Cashflow.* The finance team keeps careful control of the cashflow of the organisation, and monitors the future situation to see at what point confirmed cashflow falls below one month unrestricted running costs. With the improved reserves, this is generally about six months ahead, and more than a year for projected funding.
- *Budget.* The trustees approved a budget in February 2023 that was ambitious but achievable. For the last several year, we have managed to exceed our budget projections, allowing us to grown our reserves. We also have begun to secure multi-year funding, for example, through the United Against Torture Consortium, which will allow us to develop a multi-year budget.
- *Fundraising Performance.* We have succeeded in increasing our fundraising income over the last several years, steadily increasing our unrestricted income. The fundraising targets for 2023-24 are an increase of 18% on the targets for the prior year, and so are achievable. We have developed an effective method for projecting our income, which means that applications are risk rated at 25% (cold application), 50% (application following a discussion with the donor), or 75% (through to second stage, or where invited to apply). This has produced a reliable forecast for future income to date.
- *Multi-year funding.* The charity has continued to receive several multi-year commitments for project funding, which allows for multi-year budgeting.

- *Fundraising Plan.* The Development Committee has reviewed a fundraising plan for 2023-24 which sets out how the income will be secured during the year, with specific financial targets for different types of income, and a plan to submit funding applications consistently through the course of the year. The project income is monitored by staff and the Committee, to build it to more than 100% of the budget.
- *Contingency.* There are elements of the budget that could be cut were it clear that we are not going to achieve our income targets, and if we do not want to only use reserves to deal with any shortfall.
- *Reporting.* Trustees receive frequent updates and monitor the financial health of the organisation on a regular basis. The Finance Committee meets four times a year. This will allow the Board to intervene promptly if a financial problem is foreseen.

Statement of the Trustees' Responsibilities

The Trustees (who are also directors of The Redress Trust for the purposes of company law), are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Opinion

We have audited the financial statements of The Redress Trust Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on The Redress Trust Limited's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

The Redress Trust Limited

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies	2	618,330	–	618,330	668,574	–	668,574
Charitable activities							
Justice	3	–	574,467	574,467	–	413,432	413,432
Reparation	3	–	577,119	577,119	–	389,949	389,949
Dissent	3	–	125,383	125,383	–	273,149	273,149
Discrimination	3	–	321,759	321,759	–	128,470	128,470
Solidarity	3	–	259,632	259,632	–	66,834	66,834
Investments		3,978	–	3,978	190	–	190
Gifts in Kind		248,210	–	248,210	–	–	–
Total income		870,518	1,858,360	2,728,878	668,764	1,271,834	1,940,598
Expenditure on:							
Raising funds	4	95,179	–	95,179	143,346	–	143,346
Charitable activities							
Justice	4	132,670	389,728	522,398	46,504	94,932	141,436
Reparation	4	243,374	512,661	756,035	98,479	201,033	299,512
Dissent	4	61,437	141,878	203,315	158,461	323,478	481,939
Discrimination	4	100,405	162,447	262,852	57,665	117,717	175,382
Solidarity	4	47,493	108,510	156,003	2,158	4,407	6,565
Total expenditure		680,558	1,315,224	1,995,782	506,613	741,567	1,248,180
Net income / (expenditure) for the year	7	189,960	543,136	733,096	162,151	530,267	692,418
Transfers between funds		3,732	(3,732)	–	5,227	(5,227)	–
Net movement in funds		193,692	539,404	733,096	167,378	525,040	692,418
Reconciliation of funds:							
Total funds brought forward		326,937	784,966	1,111,903	159,559	259,926	419,485
Total funds carried forward		520,629	1,324,370	1,844,999	326,937	784,966	1,111,903

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17a to the financial statements.

The Redress Trust Limited

Balance sheet

Company no. 02774071

As at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	13		<u>20,147</u>		<u>11,328</u>
			20,147		11,328
Current assets:					
Debtors	14	280,230		199,980	
Cash at bank and in hand		<u>1,705,616</u>		<u>1,094,847</u>	
		1,985,846		1,294,827	
Liabilities:					
Creditors: amounts falling due within one year	15	(160,994)		<u>(194,252)</u>	
Net current assets			<u>1,824,852</u>		<u>1,100,575</u>
Total net assets			<u><u>1,844,999</u></u>		<u><u>1,111,903</u></u>
The funds of the charity:					
Restricted income funds	16a		1,324,370		784,966
Unrestricted income funds:					
Designated funds		20,147		11,328	
General funds		<u>500,482</u>		<u>315,609</u>	
Total unrestricted funds			<u>520,629</u>		<u>326,937</u>
Total charity funds			<u><u>1,844,999</u></u>		<u><u>1,111,903</u></u>

The Redress Trust Limited

Statement of cash flows

For the year ended 31 March 2023

	2023 £	£	2022 £	£
Cash flows from operating activities				
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	733,096		692,418	
Depreciation charges	6,417		6,700	
Dividends, interest and rent from investments	(3,978)		(190)	
(Increase)/decrease in debtors	(80,250)		(117,791)	
Increase/(decrease) in creditors	(33,258)		58,492	
Net cash provided by operating activities	622,027		639,629	
Cash flows from investing activities:				
Dividends, interest and rents from investments	3,978		190	
Purchase of fixed assets	(15,236)		(6,918)	
Net cash provided by / (used in) investing activities	(11,258)		(6,728)	
Change in cash and cash equivalents in the year	610,769		632,901	
Cash and cash equivalents at the beginning of the year	1,094,847		461,946	
Cash and cash equivalents at the end of the year	1,705,616		1,094,847	
Analysis of cash and cash equivalents and of net debt				
	At 1 April 2022 £	Cash flows £	Other non- cash changes £	At 31 March 2023 £
Cash at bank and in hand	1,094,847	610,769	-	1,705,616
Overdraft facility repayable on demand	-	-	-	-
Total cash and cash equivalents	1,094,847	610,769	-	1,705,616

1 Accounting policies

a) Statutory information

The Redress Trust Limited is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The Redress Trust Limited is an unincorporated charity registered with the Charity Commission for England and Wales.

The registered office address is Ground Floor, 87 Vauxhall Walk, London, SE11 5HJ

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006/Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met. Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Gifts in kind are pro-bono support provided by law firms and fellows who work at REDRESS and are treated as donations in the period the work is carried out. It is estimated at a reasonable gross value to the charity. The estimated cost of the gift is allocated to the programme of work.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

1 Accounting policies (continued)

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to attributable to each activity.

☐ Raising funds	5%
☐ Justice	26%
☐ Reparation	38%
☐ Dissent	10%
☐ Discrimination	13%
☐ Solidarity	8%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the management of the charity's activities.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £250. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

☐ Office equipment	4 years
☐ Software	4 years

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

p) Pensions

The charity operates a defined contribution pension policy and the pension charge represents the amounts payable by the charity to funds established by individuals in respect of the year

2 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Open Society Foundations	161,976	-	161,976	238,028	-	238,028
Allen & Overy	5,000	-	5,000	-	-	-
Clifford Chance Global Foundation	-	-	-	10,000	-	10,000
Freedom from Torture	4,590	-	4,590	-	-	-
J Armitage Charitable Trust	40,000	-	40,000	36,000	-	36,000
Joffe Charitable Trust	30,000	-	30,000	25,000	-	25,000
Joseph Rowntree	8,939	-	8,939	-	-	-
Leigh Day	-	-	-	5,000	-	5,000
Linklaters	20,000	-	20,000	20,000	-	20,000
Missionary Sisters of the Sacred Heart	-	-	-	18,670	-	18,670
The Bay & Paul Foundation	247,737	-	247,737	53,135	-	53,135
The Sigrid Rausing Trust	-	-	-	150,000	-	150,000
The Bromley Trust	20,000	-	20,000	20,000	-	20,000
Three Crowns	-	-	-	30,000	-	30,000
Victoria Wood	-	-	-	5,000	-	5,000
Other	80,088	-	80,088	57,741	-	57,741
	618,330	-	618,330	668,574	-	668,574

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Justice:						
EEAS	-	274,226	274,226	-	191,896	191,896
Justice Together	-	43,656	43,656	-	-	-
National Endowment for Democracy	-	-	-	-	31,783	31,783
Open Society Foundation (Mena)	-	210,666	210,666	-	189,753	189,753
UNVFT	-	37,553	37,553	-	-	-
Zivik	-	8,366	8,366	-	-	-
Sub-total for Justice	-	574,467	574,467	-	413,432	413,432
Reparation:						
Oak Foundation	-	93,750	93,750	-	93,750	93,750
CTI	-	-	-	-	(16,917)	(16,917)
CTI - Africa Phase 1	-	-	-	-	27,531	27,531
CTI -Africa Phase 2	-	65,508	65,508	-	2,814	2,814
Global Survivors Fund - Ukraine	-	56,000	56,000	-	-	-
Joseph Rowntree Trust	-	49,444	49,444	-	-	-
The Foundation to Promote Open Society	-	312,417	312,417	-	257,771	257,771
Command Structures	-	-	-	-	25,000	25,000
Sub-total for Reparation	-	577,119	577,119	-	389,949	389,949
Dissent:						
Donor X	-	-	-	-	132,084	132,084
IAPB - Phase 2	-	125,383	125,383	-	-	-
IAPB	-	-	-	-	141,065	141,065
Sub-total for Dissent	-	125,383	125,383	-	273,149	273,149
Discrimination:						
Allen & Overy	-	50,000	50,000	-	50,000	50,000
Global Survivors Fund	-	271,759	271,759	-	78,470	78,470
Sub-total for Discrimination	-	321,759	321,759	-	128,470	128,470
Solidarity:						
Matrix	-	-	-	-	2,800	2,800
Kilburn & Strode	-	-	-	-	30,000	30,000
UNVFT	-	-	-	-	34,034	34,034
Wellspring	-	259,632	259,632	-	-	-
Sub-total for Solidarity	-	259,632	259,632	-	66,834	66,834
Total income from charitable activities	-	1,858,360	1,858,360	-	1,271,834	1,271,834

4 Income from investments

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Interest received	3,978	-	3,978	190	-	190
	3,978	-	3,978	190	-	190

All income from investments is unrestricted.

5 Gifts in Kind

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Pro bono contributions from Legal Firms and Fellows	248,210	-	248,210	-	-	-
	248,210	-	248,210	-	-	-

6a Analysis of expenditure

	Charitable activities								2023 Total £	2022 Total £
	Raising funds £	Justice £	Reparation £	Dissent £	Discrimination £	Solidarity £	Governance costs £	Support costs £		
Staff costs (Note 8)	65,479	193,513	293,746	67,112	62,157	67,125	-	247,266	996,398	748,847
Other cost	12,720	196,215	218,915	74,766	100,290	41,385	-	-	644,291	
Professional services		39,471	108,494	25,165	53,511	19,661	-	-	246,302	
Direct activities	-	-	-	-	-	-	-	68,452	68,452	10,850
Communications costs	-	-	-	-	-	-	-	4,618	4,618	8,421
Office costs	-	-	-	-	-	-	-	13,817	13,817	44,683
Premises costs	-	-	-	-	-	-	-	6,184	6,184	2,813
Audit	-	-	-	-	-	-	15,720	-	15,720	13,500
	78,199	429,199	621,155	167,043	215,958	128,171	15,720	340,337	1,995,782	1,248,180
Support costs	16,230	89,084	128,925	34,671	44,824	26,603		(340,337)	-	-
Governance costs	750	4,115	5,955	1,601	2,070	1,229	(15,720)	-	-	-
Total expenditure 2023	95,179	522,398	756,035	203,315	262,852	156,003	-	-	1,995,782	
Total expenditure 2022	143,346	141,436	299,512	481,939	175,382	6,565	-	-	-	1,248,180

6b Analysis of expenditure (prior year)

	Charitable activities							Governance costs £	Support costs £	2022 Total £
	Raising funds £	Justice £	Reparation £	Dissent £	Discrimination £	Solidarity £				
Staff costs (Note 8)	63,582	59,937	128,218	108,328	58,605	42	-	330,135	748,847	
Other costs	32,632	34,995	72,815	215,149	59,111	4,364	-	-	419,066	
Direct activities	-	-	-	-	-	-	-	10,850	10,850	
Communications costs	-	-	-	-	-	-	-	8,421	8,421	
Office costs	-	-	-	-	-	-	-	44,683	44,683	
Premises costs	-	-	-	-	-	-	-	2,813	2,813	
Audit	-	-	-	-	-	-	13,500	-	13,500	
	<u>96,214</u>	<u>94,932</u>	<u>201,033</u>	<u>323,477</u>	<u>117,716</u>	<u>4,406</u>	<u>13,500</u>	<u>396,902</u>	<u>1,248,180</u>	
Support costs	45,582	44,974	95,240	153,249	55,769	2,088	-	(396,902)	-	
Governance costs	1,550	1,530	3,239	5,213	1,897	71	(13,500)	-	-	
Total expenditure 2022	<u>143,346</u>	<u>141,436</u>	<u>299,512</u>	<u>481,939</u>	<u>175,382</u>	<u>6,565</u>	<u>-</u>	<u>-</u>	<u>1,248,180</u>	

The Redress Trust Limited

Notes to the financial statements

For the year ended 31 March 2023

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2023 £	2022 £
Depreciation	6,417	6,700
Operating lease rentals payable:		
Property	19,275	19,275
Auditor's remuneration (excluding VAT):		
Audit	13,100	13,500
Other services	-	-
Foreign exchange gains or losses	-	-
	<u> </u>	<u> </u>

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	828,752	524,704
Social security costs –Employer NIC	86,141	52,372
Pension	81,506	51,904
Temporary contract and non-UK staff costs	108,748	120,636
Other staff costs e.g. recruitment, training, volunteers	10,462	13,592
	<u>1,115,609</u>	<u>763,208</u>

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2023 No.	2022 No.
£70,000 – £79,999	-	1
£80,000 – £89,999	1	-
	<u> </u>	<u> </u>

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £175,719 (2022: £165,160). The key management personnel are the senior management team, made up of the Director and Head of Finance.

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil).

No trustees claimed expenses in the year (2022: nil) nor were any amounts paid directly to third parties on their behalf (2022: nil).

The Redress Trust Limited

Notes to the financial statements

For the year ended 31 March 2023

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 24 (2022: 19).

Staff are split across the activities of the charity as follows	2023 No.	2022 No.
Project staff	15.0	11
Support staff	9.0	8
	24.0	19

10a Grant making (current year)

	Grants to institutions £	Grants to individuals £	Support costs £	2023 £	2022 £
Cost					
Stichting REDRESS Nederland	130,208	18,429	18,429	167,066	171,549
International Lawyers Project	100,612	–	20,881	121,493	48,486
Spotlight on Corruption	21,012	–	4,361	25,373	–
Lawyers for Justice Libya	–	–	–	–	88,107
Mena Rights	–	–	–	–	86,450
Zimbabwe Lawyers for Human Rights	–	–	–	–	54,969
Small grants	75,791	–	21,171	96,962	65,694
At the end of the year	327,623	18,429	64,842	410,894	515,255

Small grants include grants to partners below £20,000 in a year

10b Grant making (prior year)

	Grants to institutions £	Grants to individuals £	Support costs £	2022 £	2021 £
Cost					
Stichting REDRESS Nederland	139,016	–	32,533	171,549	189,378
Africa Centre for Justice & Peace	–	–	–	–	51,266
Emerging Solutions Africa	–	–	–	–	114,457
International Lawyers Project	32,541	–	15,945	48,486	–
Lawyers for Justice Libya	59,132	–	28,975	88,107	62,462
Mena Rights	58,020	–	28,430	86,450	106,235
Zimbabwe Lawyers for Human Rights	36,892	–	18,077	54,969	40,163
Small grants	44,090	–	21,604	65,694	24,750
At the end of the year	369,691	–	145,564	515,255	588,711

Small grants include grants to partners below £20,000 in a year

The Redress Trust Limited

Notes to the financial statements

For the year ended 31 March 2023

11 Related party transactions

There are no related party transactions to disclose for this financial year (2022: none).

Aggregate donations from related parties were £0 (2022: nil)

12 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

13 Tangible fixed assets

Cost	Software £	Office Equipment £	Fixtures &Fittings £	Total £
At the start of the year	–	15,315	1,804	17,119
Additions in year	–	15,236	–	15,236
Disposals in year	–	–	–	–
At the end of the year	–	30,551	1,804	32,355
Depreciation				
At the start of the year	–	4,041	1,750	5,791
Charge for the year	–	6,363	54	6,417
Eliminated on disposal	–	–	–	–
At the end of the year	–	10,404	1,804	12,208
Net book value				
At the end of the year	–	20,147	–	20,147
At the start of the year	–	11,724	54	11,328

All of the above assets are used for charitable purposes.

14 Debtors

	2023 £	2022 £
Other debtors	3,842	4,503
Advances to partners under Grant agreements	15,526	34,441
Grants receivable	236,174	134,898
Prepayments	24,688	26,138
	280,230	199,980

The Redress Trust Limited

Notes to the financial statements

For the year ended 31 March 2023

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	27,995	13,247
Accruals	37,669	45,638
Social security and other taxes	21,925	26,245
Other creditors	73,405	109,122
	<u>160,994</u>	<u>194,252</u>

16a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	20,147	-	20,147
Current assets	600,336	-	1,385,510	1,985,846
Current liabilities	(99,854)	-	(61,140)	(160,994)
Net assets at 31 March 2023	<u>500,482</u>	<u>20,147</u>	<u>1,324,370</u>	<u>1,844,999</u>

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	11,328	-	11,328
Current assets	340,560	-	891,650	1,294,827
Current liabilities	(87,568)	-	(106,684)	(194,252)
Net assets at 31 March 2022	<u>252,992</u>	<u>11,328</u>	<u>784,966</u>	<u>1,111,903</u>

The Redress Trust Limited

Notes to the financial statements

For the year ended 31 March 2023

17a Movements in funds (current year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2023 £
Restricted funds:					
Justice	367,263	574,467	(389,728)	(1,038)	550,964
Reparation	221,483	577,119	(512,661)	(1,796)	284,145
Dissent	82,796	125,383	(141,878)	-	66,301
Discrimination	46,401	321,759	(162,447)	-	205,713
Solidarity	67,023	259,632	(108,510)	(898)	217,247
Total restricted funds	784,966	1,858,360	(1,315,224)	(3,732)	1,324,370
Unrestricted funds:					
Designated funds:					
Fixed Asset	11,328	11,504	(6,417)	3,732	20,147
Total designated funds	11,328	11,504	(6,417)	3,732	20,147
General funds	315,609	859,014	(674,141)	-	500,482
Total unrestricted funds	326,937	870,518	(680,558)	3,732	520,629
Total funds	1,111,903	2,728,878	(1,995,782)	-	1,844,999

The narrative to explain the purpose of each fund is given at the foot of the note below.

17b Movements in funds (prior year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
Restricted funds:					
Justice	50,663	413,432	(94,932)	(1,900)	367,263
Reparation	33,517	389,949	(201,033)	(950)	221,483
Dissent	135,502	273,149	(323,478)	(2,377)	82,796
Discrimination	35,648	128,470	(117,717)	-	46,401
Solidarity	4,596	66,834	(4,407)	-	67,023
Total restricted funds	259,926	1,271,834	(741,567)	(5,227)	784,966
Unrestricted funds:					
Designated funds:					
Fixed Asset	11,110	-	(6,700)	6,918	11,328
Total designated funds	11,110	-	(6,700)	6,918	11,328
General funds	148,449	668,764	(499,913)	(1,691)	315,609
Total unrestricted funds	159,559	668,764	(506,613)	5,227	326,937
Total funds	419,485	1,940,598	(1,248,180)	-	1,111,903

Purposes of restricted funds

The funds of the charity include restricted funds comprising the unexpended balances of donations and grants, as set out below, held on trusts to be applied for the following purposes: Justice. This programme supports the charity’s direct work to pursue legal claims for survivors and the prosecution of perpetrators of torture in the United Kingdom and across the world. It is supported by grants including from People Postcode Trust, WF Southall Charitable Trust, and the UN Voluntary Fund for Victims of Torture.

Reparation. This programme supports the charity’s work to deliver remedies and reparation for survivors, including through projects supported by Queen’s University Belfast, Oak Foundation, and Open Society Foundations.

Dissent. This programme supports the charity’s work to challenge torture used to suppress activism and protest including through a project on enforced disappearance in Africa supported by an international donor and the International Accountability Platform for Belarus.

Discrimination. This programme supports the charity’s work to challenge torture used against marginalized and excluded minorities, including through a project challenging LGBT+ torture in Africa supported by Allen & Overy, and a new project on conflict related sexual violence supported by the Global Survivors Fund.

Solidarity. This programme supports the charity’s work to support and strengthen the antitorture movement working with NGOs across the world, including a project to produce practice notes supported by the Matrix Chambers Fund.

Purposes of designated funds

A designated fund representing the net book value of fixed assets has been established. These funds are tied up in fixed assets and are not readily realisable as cash.

Transfer of £1,691 from unrestricted to designated funds to cover the depreciation in future years for fixed assets purchased during the year. Transfer of £5,227 from restricted funds represent spent funds.

18 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2023	2022	2023	2022
	£	£	£	£
Less than one year	19,275	19,275	-	-
One to five years	-	-	-	460
	19,275	19,275	-	460

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

20. Pension Schemes

The charity operates an auto enrolment scheme in respect of its employees. Pension contributions for are paid into this scheme. As at 31 March 2023, employer contributions outstanding amount to £15,890 (2022 £8,263.28).

21. Redress Trust (USA)

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

The Board of Directors consists of:-

- Professor Michael Bazylar (USA)
- Stephanie Deckrosh (USA) Chair
- Professor Naomi Roht-Arriaza (USA)
- Professor Dinah Shelton (USA)
- Professor David Weissbrodt (USA)

22. Stichting REDRESS Nederland

Stichting REDRESS Nederland was formally established on 7 September 2016 as an independent charitable organisation under Dutch law. Given the composition of its Board which currently includes a majority of REDRESS TRUST (UK) members. The trustees of both Boards are bound by a conflict-of-interest policy, which sets out the principles to be applied to avoid the risk of any conflict of interest arising.

During the financial year REDRESS UK transferred £135,132 (2021 £129,985) to cover salaries of staff working on UK funded projects and general running costs. The Board is comprised of:

- Paul Lomas (Chair)
- Willa Maria Geertsema (Honorary Treasurer)
- Rianne Letschert (Secretary)

23. Related Party Transactions

Donations received from Trustees as aggregate in the year were £0 (2022 £). There are no other related party transactions except those disclosed in note 11.