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**THE REDRESS TRUST**

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**BOARD OF DIRECTORS REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2002**

**Company Number: 2774071**

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**THE REDRESS TRUST**

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**Company Information**

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<b>Board of Directors</b>	Professor Bill Bowring Owen Davies QC Dr Frances D'Souza CMG Joanna Glynn Charles Nall Dr Stuart Turner
<b>Secretary</b>	William Dishington
<b>Company Number</b>	2774071
<b>Charity Number</b>	1015787
<b>Registered Office and Operating Address</b>	87 Vauxhall Walk London SE11 5HJ
<b>Auditors</b>	John Ellis & Company Chartered Accountants 240 High Holborn London WC1V 7DN

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**THE REDRESS TRUST**

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BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2002

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The Board of Directors presents their report and the financial statements for the year ended 31 March 2002. The Board of Directors confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2000.

**Principal activities and review of activities**

The objects for which the charity was established, as defined by the Memorandum and Articles of Association, are:-

- to promote throughout the world the rehabilitation and protection of persons who are or at any time have been victims of torture and to assist them, and where appropriate their families, in gaining redress for their suffering
- to provide financial assistance to victims of torture in need throughout the world and legal assistance to such of them seeking redress from whatever source
- to seek the enforcement wherever possible of the right of the victims of torture to fair and adequate compensation
- to procure the abolition of torture by all lawful means including without limitation providing information and other assistance to states or governments prosecuting torturers and those who conspire with them.

There have been no changes in the objectives since the last annual report.

**Mission Statement**

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

To realise the mission, the principal objectives and five main activities of REDRESS for the year were:

**Casework**

REDRESS aims to provide a range of services to survivors of torture and families of victims as part of its casework programme. It advises torture survivors about legal avenues for reparation in national, regional and international jurisdictions and provides a range of assistance, including expert advice, referrals, litigation support and representation. REDRESS assists clients to obtain various forms of reparation, including compensation, rehabilitation, public acknowledgment of the wrong and formal apologies and also advocates for the prosecution of alleged perpetrators of torture wherever they may be found. It also works to ensure that victims participating in legal processes are treated with full dignity and respect.

Depending on the objectives of the survivor, the countries in which the torture took place, and other factors such as the location of the perpetrator; REDRESS devises a suitable strategy to meet as far as possible the needs of the torture survivor and assists that person in achieving their goals. Such cases may include the following:

**Criminal prosecution of alleged perpetrators:**

Most torture survivors wish to see the perpetrators brought to justice. The most obvious way in which to achieve this is by bringing a criminal prosecution in the domestic court in the country where the torture took place. REDRESS may provide technical advice and expertise in this respect, and may liaise with lawyers in the country in order to facilitate this.

As torture is an international crime that gives rise to universal jurisdiction, and this has been recognized in the laws of most countries; it may be possible to bring a criminal prosecution in a domestic court outside of the state where the torture took place, or to request the extradition of the alleged perpetrator to face trial in another jurisdiction. Many countries require that the alleged perpetrator be physically present in the

BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2002

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jurisdiction to proceed with the case, though this is not a requirement under the Geneva Conventions. REDRESS will also assist torture survivors in facilitating criminal prosecutions before international criminal Tribunals. For prosecutions before the ICTY and ICTR, REDRESS may work with torture survivors by assisting them in preparing case summaries and background information, in obtaining advice from leading Counsel, and by passing on all the relevant information to the office of the prosecutor. REDRESS may also assist victims appearing as witnesses before the Tribunals to secure their rights and guarantee their protection in all stages of the procedure. In the case of the ICC, actions can be brought on behalf of the victims; REDRESS may liaise with lawyers to support and assist the official accusation or to lodge a separate claim. REDRESS may as well assist victims with legal counsel for challenges to reparations awarded.

**Civil action for reparation:**

Torture survivors may (in addition or only) seek compensation from either the government of the country where the torture occurred or from the individual alleged perpetrator if their identity is known. REDRESS will assess all civil remedies open to torture survivors; again the most obvious way in which to achieve this is by bringing a suit in the state where the torture took place; when this option is not available or desirable, other criteria relating to concepts of domicile, assets, nationality, jus cogens, may assist in bringing a claim in other domestic courts. If the case falls outside the U.K., REDRESS may analyse the national legal system to verify that there is a remedy available, in which case will liaise with lawyers in that country in order to lodge a claim in the domestic courts.

**Other possibilities**

When no criminal and/or civil remedy is available at a national level, a claim against the State can be lodged with regional human rights mechanisms such as the African Commission, the European Court of Human Rights or the Inter-American Commission and Court of Human Rights. Other possibilities are to bring the case before a United Nations mechanism such as the Human Rights Committee or the Committee against Torture. A prerequisite to taking such action is the exhaustion of domestic remedies, and the State in question must have specifically enabled the body to receive such complaints. If this is the case, REDRESS will assist torture survivors in preparing their case that may include drafting witness statements, preparing supporting evidence, and drafting petitions.

Where it is impossible to bring a case for reparation to the attention of a supranational human rights mechanism, torture survivors may wish to use the more traditional forms of seeking reparation to remedy an international wrong - that is by using diplomatic protection; in which case a government may take up a case on behalf of the victim and make representations in another State. If these representations fail, a government may bring an action to the International Court of Justice (as long as local remedies were exhausted). It is the discretion of the government rather than the right of the victim to pursue this remedy and it is for the government to decide how and when to pursue the case on behalf of the victim.

There are a variety of non and quasi-judicial forums where survivors of torture may claim compensation such as compensation commissions or pursuant to administrative laws providing reparations. The ICC, for example, will have a permanent Trust Fund for Victims that will provide victims with the awards of reparations made by the Court and possibly will allow victims of crimes under its jurisdiction to claim compensation. There are other national mechanisms that may provide some form of redress in respect to a specific timeframe or series of events, where survivors of torture may seek compensation as well. REDRESS may assist victims in pursuing these claims.

**Some of REDRESS' Casework achievements in the year included:**

- Filing a petition with the Inter-American Commission on Human Rights on behalf of a Chilean survivor of torture concerning the lack of effective domestic remedies for torture in Chile. The Petition raises innovative points of law which will set important precedents for the Commission;
- Organising the attendance and testimony of Peruvian survivors of torture and crimes against humanity before a panel of the Inter-American Commission on Human Rights;
- Filing a petition with the United Nations Human Rights Committee in respect of the torture a client faced while on death-row in the Philippines;
- Providing advice and guidance to Bosnian victims about possible steps they might take to pursue

BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2002

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- reparation in different jurisdictions;
- Assisting Bahraini victims of torture bring their allegations to the attention of the Metropolitan Police;
- Assisting family members discover the truth about a death in custody in Venezuela;
- Organising the attendance and testimony of a British survivor of torture before a judge in Tenerife to give a statement as to what had occurred;
- Assisting a British survivor of torture in bringing his experiences in Saudi Arabia to the attention of the public and in developing a legal strategy;
- Providing guidance to the family members of a torture survivor incarcerated in Japan;
- Assisting a Zambian torture survivor in receiving emergency medical relief;
- Assisting Sudanese survivors obtain the truth about what happened to their relations.

**Law Reform and Advocacy**

The right to reparation for torture is a well-recognized principle of international law though difficult to implement in practice. REDRESS' law reform and advocacy programme focuses on removing legal impediments to reparation for torture by promoting greater ratification of relevant international conventions and treaties and ensuring that these are fully incorporated into domestic law, and in promoting new instruments and laws as required.

As part of its UK programme, REDRESS continues to lead the campaign for the adoption of the Redress for Torture Bill, a bill which will enable survivors in the United Kingdom to access civil remedies and which proposes amendments to the UK State Immunity Act 1978. Internationally, REDRESS continues to promote the adoption of the draft Basic principles and guidelines on the right to a remedy and reparation, and played an instrumental role in the recent adoption by the UN Commission on Human Rights of the optional protocol to the Convention against Torture, and continues to play a leading role in advocating for the rights of victims at the International Criminal Court.

**Key initiatives included:**

The Redress for Torture Bill: The final judgment of the Pinochet case brought torture survivors one step closer to finding a meaningful way of bringing perpetrators of torture to justice, however it did not address the civil aspects of reparation. The draft Redress for Torture Bill (Draft Bill) will remedy this situation by providing torture survivors with a statutory remedy for reparation in the United Kingdom.

The project to prepare the Draft Bill was initiated by REDRESS in 1994. The main objective of the draft Bill is to provide torture survivors with the means to bring a damages claim for torture against an alleged perpetrator (either against an individual or a state) regardless of where the act of torture took place where it is not practical to seek reparation for torture in another country. In order to achieve this objective, certain changes need to be made to existing UK law; in particular amendments to the 1978 State Immunity Act are required so that the individual or State responsible for acts of torture can no longer be shielded from the Court's jurisdiction by immunity.

The proposed changes to the State Immunity Act 1978 continue to cause the greatest concern for the government as they are not persuaded to introduce an exception to state immunity unilaterally. Forum non conveniens (the doctrine whereby a judge can decide whether a UK Court is the appropriate Court to hear the case) was another concern, however the Government agreed that this doctrine was best left to the Courts to apply. Finally the absence of any enforcement provisions in the Bill is a further issue to overcome in light of the impact it may have on its relations with other governments. The appropriate timing for the introduction of the Draft Bill as a private members bill is currently under discussion.

In February 2002, REDRESS convened a meeting of academics, practitioners, representatives of non-governmental organisations and government to assess the recent ruling of the European Court of Human Rights in *Al-Adsani v United Kingdom* and its impact on the draft Redress for Torture Bill. A report of the meeting is available on REDRESS' website.

Draft Optional Protocol (DOP) to the UN Convention against Torture The Optional Protocol aims to prevent torture through the establishment of an international body of experts, as well as national mechanisms, to visit places of detention. It will be an important tool for combating torture and a key instrument for States to

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guarantee that survivors of torture do not confront these violations again. In November 2001 REDRESS submitted its comments on the Draft Optional Protocol to Mrs. Elisabeth Odio Benito, the Chairperson of the Working Group on the draft.

In January 2002, during the 10th session of the UN Working Group on the DOP, REDRESS participated in meetings with government delegations, international NGOs and other interested parties. During this session REDRESS joined other NGOs in calling for the speedy adoption of the DOP. A Coalition of NGOs continued to work together, with subsequent statements and joint papers, up to the 58th Session of the Human Rights Commission, when the text for the Optional Protocol was adopted. Currently REDRESS, together with other members of this Coalition, is supporting the campaign for the DOP's adoption by the Economic and Social Council (ECOSOC) and the General Assembly (UNGA).

- Promotion of the UN Draft Basic Principles and Guidelines on the Right to Reparation for Gross Violations of Human Rights
- UN Convention Against Torture Ratification Campaign REDRESS is a founding member of the Coalition of International NGOs Against Torture (CINAT), which includes Amnesty International (AI), the Association for the Prevention of Torture (APT), the International Federation of Action by Christians for the Abolition of Torture (FIACAT), the World Organisation against Torture (OMCT), and the International Rehabilitation Council for Torture Victims (IRCT). CINAT unites the different strengths of these organizations to improve the coordination of the work against torture. On 10 December 2001, UN Human Rights Day, members of CINAT joined together in urging those states that had not yet ratified the UN Convention against Torture to do so as a matter of priority.

In 2001, CINAT conducted a letter-writing campaign targeting those countries yet to ratify the Convention, as well as those who do not recognise the competence of Committee against Torture to receive individual complaints from victims of torture (Article 22 of the Convention) or who have made significant reservations at the time of ratification. The 2002 campaign has focused on a select group of countries where direct approaches have been made.

Victims at the International Criminal Court The Rome Statute of the International Criminal Court (ICC) entered into force on 1 July 2002 triggering the jurisdiction of the first permanent, international tribunal capable of trying individuals for the gravest crimes of international law: genocide, war crimes and crimes against humanity (including torture) and once defined, aggression.

The ICC will be complementary to national jurisdictions, and will act only when national systems are unable or unwilling to genuinely carry out investigations or prosecutions of such crimes. The jurisdiction of the Court is not retroactive; it will only apply to those crimes that are committed after entry into force of the Rome Statute. Importantly, and unlike any previous international criminal tribunal, the ICC allows victims to participate in the proceedings and enables them to claim reparation for the harm they suffered.

REDRESS has been a leading proponent of the rights of victims before the ICC. It worked to establish and facilitate the NGO Victims Working Group within the NGO Coalition for an International Criminal Court, and was responsible for mounting an effective campaign to ensure that the rights of victims were adequately reflected in the Statute and the Rules of Procedure and Evidence. REDRESS played a particularly influential role in the development of draft text relating to reparation for victims during the Preparatory Commission process. These steps led to the first international criminal court with power to award reparations to victims.

This year, REDRESS participated in the final sessions of the Preparatory Commission and presented extensive briefing and lobby materials on the Victims Trust Fund. It also organised a number of panel discussions, bringing such experts as the Executive Secretary of the UN Voluntary Fund for Victims of Torture and advisors from the Permanent Court of Arbitration to brief delegates on their work. It also strengthened the Victims Rights Working Group, an informal working group of the NGO Coalition for an International Criminal Court which REDRESS chairs, developing a listserv and encouraging new members from around the world.

BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2002

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**Research and information**

REDRESS is at the forefront of research on reparation and access to justice. It continues to analyse standards at the national, regional and international level in order to stay abreast of any changes and ensure the progressive development of the law.

**The Audit Project**

At the national level, REDRESS is undertaking a major programme of research into the laws and practices relating to the right to reparation for torture in 30 select states. Its international standards programme undertakes strategic research into regional and international mechanisms. The Project was conceived with the understanding that national processes for reparation for torture are crucial if the practice of torture is ever to be eradicated. National processes are the most meaningful for survivors of torture around the world, and the initial forum of redress for any torture survivor. Even when remedies are exhausted and survivors can avail themselves of regional or international complaints procedures or courts, these remedies, which may only assist a fraction of all victims, cannot replace domestic remedies.

The Project is carried out in cooperation with local and international counterparts, primarily lawyers, academics and NGO activists, coordinated by REDRESS. It also promotes the sharing of expertise amongst concerned individuals and groups, and facilitates the coordination of efforts by the strengthening of a growing international network of organisations working towards the eradication of torture. It will also raise awareness of the plight of torture survivors and on their right to reparation. In this respect, the pooling of existing resources, the exchange and collection of information and the highlighting of deficiencies in domestic laws are all means that will prepare the ground for longer-term changes.

The following countries are under review: Mexico; Peru; Brazil; Argentina; Chile; Cuba; United Kingdom; Switzerland; Romania; Russia; Federal Republic of Yugoslavia; Turkey; Morocco; Egypt; Sudan; Nigeria; Kenya; South Africa; Rwanda; Lebanon; Israel; Bahrain; Iran; Uzbekistan; India; Sri Lanka; Nepal; Indonesia; Philippines; China; Japan.

In September 2002, the Audit Project, together with the Commonwealth Human Rights Initiative, hosted an international conference in Delhi: "Seminar on the Right to Reparation for Torture Survivors in India, Nepal and Sri Lanka".

**Universal Jurisdiction Information Network (UJ Info)**

REDRESS, together with the Center for Justice and Accountability (CJA) has launched the Universal Jurisdiction Information Network, a central resource for information on universal jurisdiction which facilitates coordination of strategies on the issue.

**Key Results this Year:**

- On 18 January 2002, the Network hosted a meeting to coordinate information projects on universal jurisdiction, in order to strengthen each project and avoid duplication;
- The Project Coordinator has participated in several conferences and debates and conducted extensive outreach with partners and end-users worldwide, in order to ensure that the Project meets the needs and expectations of all beneficiaries;
- A listserv for Universal Jurisdiction experts has been established and has a membership of well over one hundred, including the international justice directors of the major human rights organizations as well as key academics and lawyers;
- The design for the comprehensive website is well underway. The website will provide lawyers, judicial officials, human rights advocates and victims with the legal tools needed to advance accountability through universal jurisdiction;
- The Network has collected laws and case documents from more than 20 countries worldwide.

**Public Awareness**

REDRESS seeks to raise awareness on a number of levels. The organization seeks to draw greater attention to the plight of torture survivors to ensure that their needs and concerns are taken into account in

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the formulation of national and international policies that impact on them. REDRESS accomplishes this by publishing reports, articles and materials aimed at a wide array of audiences, by attending and speaking on the plight of torture survivors at various forums, and by conducting extensive outreach with policy makers, legal and medical professionals, academics, members of the media and others. It seeks to raise awareness within the United Kingdom and internationally.

Additionally, REDRESS seeks to build awareness amongst torture survivors to ensure that they are aware of their rights and of services geared to meet their needs.

In June 2001, REDRESS published the seminal report: *Torture Survivors' Perceptions of Reparations: A Preliminary Survey*. The report, which sought to provide a clearer understanding of survivors' perceptions of and reactions to reparation and the processes this involves, analysed existing literature from a number of fields including theoretical work on reparation, theory and empirical work from general victimology, personal memoirs of survivors, and empirical studies on truth commissions and reparation programmes following human rights atrocities. Also, a number of interviews were carried out with those working directly with torture survivors in medical, legal or other advisory capacities.

**Future Strategy**

REDRESS plans to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements. Additionally, REDRESS, through its work, has formed a number of close relationships with nongovernmental organisations with mandates to provide assistance to torture survivors worldwide. It intends to reinforce these relationships by developing strategic alliances in a number of key countries. REDRESS also hopes to strengthen its work on the International Criminal Court. Now that the Rome Statute is in force, much needs to be done to translate the principles of the Statute and the Rules of Procedure and Evidence into a functional, effective Court.

**Company Status**

The Redress Trust is a company limited by guarantee, governed by its memorandum and articles of association dated 7 December 1992, and is registered under the number 2774071. The company is registered as a charity with the Charity Commission under the number 1015787.

**Reserves policy**

The Board of Directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 3 and 6 months of the resources expended. At this level, the Board of Directors feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding.

At present the free reserves do not reach this target level and the management committee are considering ways in which additional unrestricted funds will be raised.

**Risk management**

The Board of Directors, as the Trustees of the charity, have identified that the main risks are not meeting fundraising targets and ensuring that funders' accountability requirements continue to be met. During the year the Trustees reviewed and upgraded the financial control systems to improve the timeliness and quality of financial information, reflecting Redress's increased scale of operations over the last two years. The Trustees are undertaking a review of all the risks and opportunities facing Redress.

BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2002

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**Supporters**

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

The European Community  
The United Nations Voluntary Fund for Victims of Torture  
The Community Fund  
Esmee Fairbairn Charitable Trust  
The Ford Foundation  
Bromley Trust  
Lloyds TSB Foundation  
H B Allen Charitable Trust  
Hilden Charitable Fund  
Rowan Charitable Trust  
The UK Foreign and Commonwealth Office  
The French Ministry of Foreign Affairs  
Sir Jeremiah Colman GT  
Macauley FT

**Individual supporters and volunteers**

As always, we are very grateful to those individuals who supported our work this year. This year, we have received £24,670 from individual donations. The Directors would also like to record their appreciation of the more than 50 volunteers who willingly gave their time to the benefit of the charity.

**Financial review**

The company had net outgoing resources on unrestricted funds, a deficit, of £33,801 for the year. Together with the accumulated *surplus* brought forward from previous years, the company now has an accumulated surplus on unrestricted funds of £8,468 (2001, *surplus* of £42,269). Restricted funds carried forward at 31 March 2002 amounted to £46,316 (2001, £62,119). This is sufficient for the activities for which the funds were provided.

The fundraising climate was difficult as evidenced by the unrestricted fund deficit for the year and has continued to be so. At the time of writing this report the remaining unrestricted funds income target for the final quarter of 2002/03 is £35,000 against the total requirement for the 2002/03 of £120,000. The Directors have devoted a considerable amount of time to developing Redress's fundraising strategy and have contingency plans in place to deal with shortfalls should they arise. The Directors have also carefully addressed the complementarity of Redress's work with other national and international organisations to assure donors that funding contributes the maximum impact to a co-ordinated approach to Redress's overall goals.

If you have not yet supported Redress's work, or would like to make a further contribution, please use the contact details supplied at the front of this report.

**Board of Directors**

The members of the Board are the directors in company law, and are the trustees in charity law. Those who served during the year, except where indicated, was :

Professor Bill Bowring	Joanna Glynn
Robert Clarke (resigned in 2002)	Barney Mayhew (resigned in 2002)
Owen Davies QC (Chair)	Charles Nall (Treasurer)
Dr Frances D'Souza CMG	Dr Stuart Turner

At every third Annual General meeting all the Board of Directors' retire from office.

BOARD OF DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2002

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**Statement of the Board of Directors annual responsibilities**

Company and charity law applicable to charities in England and Wales requires the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Board of Directors is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The Board of Directors is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Events since the end of the year**

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

**Auditors**

The auditors, John Ellis & Company, will be proposed for reappointment in accordance with section 385 of the Companies Act 1985.

This report was approved by the Board of Directors on 17 January 2003 and signed on its behalf by:

Joanna Glynn  
Director

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE REDRESS TRUST

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We have audited the financial statements of The Redress Trust for the period ended 31 March 2002 set out on pages 10 to 18. These financial statements have been prepared under the historical cost convention and the accounting policies set out on pages 12 to 13.

**Respective responsibilities of the Board of Directors and auditors**

As described in the Statement of Board of Directors' annual responsibilities the company's Board of Directors' is responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Board of Directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Board of Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

**Basis of audit opinion**

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Board of Directors' in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

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

**Opinion**

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2002 and of its results for the period then ended and have been properly prepared in accordance with the Companies Act 1985.

**John Ellis & Company**

Chartered Accountants  
and Registered Auditors  
240 High Holborn  
London WC1V 7DN

17 January 2003

**THE REDRESS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
For the year ended 31 March 2002

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2002 £	Total Funds 2001 £
<b>Incoming Resources</b>					
Donations and gifts		21,831	-	21,831	3,408
Activities in furtherance of the charity's objectives					
Grants receivable		59,534	198,977	258,511	162,308
Other income		9,428	-	9,428	949
Investment income		3,392	-	3,392	4,112
<b>Total Incoming Resources</b>	2	<u>94,185</u>	<u>198,977</u>	<u>293,162</u>	<u>170,777</u>
<b>Resources Expended</b>					
Costs of activities in furtherance of the charity's activities					
Direct charitable expenditure	4	95,105	223,920	319,025	140,651
Fundraising and publicity	5	6,906	-	6,906	5,299
Management and administration of the charity	6	16,835	-	16,835	6,269
<b>Total Resources Expended</b>		<u>118,846</u>	<u>223,920</u>	<u>342,766</u>	<u>152,219</u>
<b>Net Incoming/(Outgoing) Resources before transfers</b>		(24,661)	(24,943)	(49,604)	18,558
Transfers between funds		(9,140)	9,140	-	-
<b>Net Incoming/(Outgoing) Resources</b>		(33,801)	(15,803)	(49,604)	18,558
Fund balances brought forward at 1 April 2001		42,269	62,119	104,388	85,830
<b>Fund balances carried forward at 31 March 2002</b>		<u>£ 8,468</u>	<u>£ 46,316</u>	<u>£ 54,784</u>	<u>£ 104,388</u>

The balance on restricted funds represents the amount of funds available for specific projects or activities which were not finished at the year end. These funds are therefore necessary to complete the project of activity in the next year and are not a surplus available to the charity for other purposes.

There were no recognised gains and losses for 2002 or 2001 other than those included in the statement of financial activities. There were no acquisitions or discontinued operations during the current or preceding year.

The notes on pages 12 to 18 form part of these financial statements.

**THE REDRESS TRUST**

**BALANCE SHEET**  
As at 31 March 2002

	Note	£	2002 £	£	2001 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	11		<b>13,836</b>		4,346
<b>CURRENT ASSETS</b>					
Debtors	12	<b>21,522</b>		16,156	
Cash at bank and in hand		<b>106,573</b>		225,784	
		<u>128,095</u>		<u>241,940</u>	
<b>CREDITORS: amounts falling due within one year</b>	13	<b>(87,147)</b>		<b>(141,898)</b>	
<b>NET CURRENT ASSETS</b>			<u><b>40,948</b></u>		<u>100,042</u>
<b>NET ASSETS</b>			<u><b>£ 54,784</b></u>		<u><b>£ 104,388</b></u>
 <b>FUNDS</b>					
Restricted funds	15		<b>46,316</b>		62,119
Unrestricted funds			<b>8,468</b>		42,269
	16		<u><b>£ 54,784</b></u>		<u><b>£ 104,388</b></u>

The financial statements were approved by the Board of Directors on 17 January 2003 and signed on its behalf by:

Joanna Glynn  
Director

Charles Nall  
Director

The notes on pages 12 to 18 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2002**

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**1. ACCOUNTING POLICIES**

A summary of the principal accounting policies, all of which have been applied consistently throughout the year and with the preceding year, is set out below.

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in October 2000 and with applicable accounting standards. The financial statements include the results of the company's operations which are described in the Board of Directors Report and all of which are continuing.

The company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

**1.2 Company status**

The charity is a company limited by guarantee. The members of the company are the Board of Directors' named on page 7. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Board of Directors' in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**1.4 Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2002

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Overheads have been allocated on the basis of staff costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**1.6 Value added tax**

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

**1.7 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	25%	Straight line
Fixtures & fittings	-	15%	Straight line

**1.8 Deferred grants**

Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation on fixed assets purchased with such grants is charged against the restricted fund over the expected useful life of the asset.

Grants of a revenue nature are credited to incoming resources in the period in which they are receivable. Grants received in advance for specified future periods are carried forward as deferred income.

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

	Unrestricted Funds	Restricted Funds	Total Funds 2002	Total Funds 2001
	£	£	£	£
Access to Justice	-	98,507	98,507	-
Legal assistance	-	61,655	61,655	66,094
Access to Justice UK	-	23,179	23,179	-
Anti Immunity	-	15,635	15,635	56,840
Others	94,184	-	94,184	47,843
	<u>£ 94,184</u>	<u>£ 198,976</u>	<u>£ 293,160</u>	<u>£ 170,777</u>

**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2002

**3. TOTAL RESOURCES EXPENDED**

	Direct Expenditure £	Fundraising & publicity £	Management & administration £	Total Funds 2002 £	Total Funds 2001 £
Staff costs	169,595	-	8,006	177,601	40,898
Recruitment	4,780	-	-	4,780	-
Reports and briefing	14,512	-	-	14,512	4,454
Travelling costs & other related	25,408	-	-	25,408	24,500
Premises	20,819	-	-	20,819	16,198
Communications	32,598	-	-	32,598	10,166
Legal & Professional	4,042	-	-	4,042	5,467
Consultancy & part time staff	22,092	6,906	7,357	36,355	21,224
Fundraising and publicity	1,633	-	-	1,633	8,881
General and office costs	23,546	-	1,472	25,018	20,431
	<u>£ 319,025</u>	<u>£ 6,906</u>	<u>£ 16,835</u>	<u>£ 342,766</u>	<u>£ 152,219</u>

**4. DIRECT CHARITABLE EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2002 £	Total Funds 2001 £
Access to Justice	-	117,051	117,051	14,226
Legal assistance	-	41,439	41,439	27,966
Access to Justice UK	-	20,102	20,102	-
Anti Immunity	-	28,305	28,305	17,807
TSPR	-	14,956	14,956	21,272
International Criminal Court	-	2,067	2,067	-
Others	95,105	-	95,105	59,380
	<u>£ 95,105</u>	<u>£ 223,920</u>	<u>£ 319,025</u>	<u>£ 140,651</u>

**5. FUNDRAISING AND PUBLICITY**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2002 £	Total Funds 2001 £
Fees	6,906	-	6,906	5,299
	<u>6,906</u>	<u>-</u>	<u>£ 6,906</u>	<u>£ 5,299</u>

**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2002

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

	Unrestricted Funds	Restricted Funds	Total Funds 2002	Total Funds 2001
	£	£	£	£
Auditors remuneration	1,472	-	1,472	992
Salaries and other overhead costs	15,363	-	15,363	5,277
	<u>£ 16,835</u>	<u>£ -</u>	<u>£ 16,835</u>	<u>£ 6,269</u>

**7. COMMUNITY FUND**

The company received financial assistance of £33,481 from the Community Fund as a contribution towards the Access to the Justice Programme (UK). £23,179 is included in incoming resources for 2001/02 as a restricted fund and the balance has been carried forward to 2002/03.

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

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

	2002 £	2001 £
Depreciation of tangible fixed assets		
- owned by the company	3,164	1,949
Auditors' remuneration	1,472	992
	<u>£ 4,636</u>	<u>£ 2,941</u>

No member of the Board of Directors received any emoluments or expenses and no employee received emoluments of £50,000 or more (2001 - £Nil).

**9. STAFF COSTS**

Staff costs were as follows:

	2002 £	2001 £
Wages and salaries	149,840	37,085
Social security costs	14,072	3,811
	<u>£ 163,912</u>	<u>£ 40,896</u>

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

	2002	2001
Project staff	4	2
Management and administration	2	1
	<u>6</u>	<u>3</u>

**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2002

**10. TAXATION**

The company is a charity and claims exemption from corporation tax under S505(1) ICTA 1988.

**11. TANGIBLE ASSETS**

	Office Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>			
At 1 April 2001	15,964	3,606	19,570
Additions	7,990	4,932	12,922
Disposals	-	(1,529)	(1,529)
At 31 March 2002	<u>23,954</u>	<u>7,009</u>	<u>30,963</u>
<b>Depreciation</b>			
At 1 April 2001	12,497	2,727	15,224
Charge for year	2,571	593	3,164
On disposals	-	(1,261)	(1,261)
At 31 March 2002	<u>15,068</u>	<u>2,059</u>	<u>17,127</u>
<b>Net Book Value</b>			
At 31 March 2002	£ <u>8,886</u>	£ <u>4,950</u>	£ <u>13,836</u>
<i>At 31 March 2001</i>	£ <u>3,467</u>	£ <u>879</u>	£ <u>4,346</u>

**12. DEBTORS**

	2002 £	2001 £
<b>Due within one year</b>		
Other debtors	538	3,472
Prepayments and accrued income	951	2,321
Grants in arrears	20,033	10,363
	<u>£ 21,522</u>	<u>£ 16,156</u>

**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2002

**13. CREDITORS:**

**Amounts falling due within one year**

	2002	2001
	£	£
Trade creditors	22,659	5,382
Social security and other taxes	6,312	1,304
Other creditors	10,415	-
Accruals	3,696	15,348
Deferred income	44,065	119,864
	<b>£ 87,147</b>	<b>£ 141,898</b>

**14. DEFERRED INCOME**

	2002	2001
	£	£
At 1 April 2001	119,864	-
Incoming resources deferred in the current year	44,065	119,864
Amounts released to statement of financial activities	(119,864)	-
	<b>£ 44,065</b>	<b>£ 119,864</b>

Included within deferred income are amounts received from the European Community of £21,358 and the Community Fund of £10,302.

**15. RESTRICTED FUNDS**

The funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trusts to be applied for specific purposes:

	Balance 1 April 2001	Movement in Incoming	Resources Outgoing	Balance 31 March 2002
	£	£	£	£
Access to Justice	18,970	98,506	(117,051)	425
Legal Assistance	-	61,655	(41,439)	20,216
Access to Justice UK	-	23,179	(20,102)	3,077
Anti-immunity	36,840	12,264	(28,305)	20,799
TSPR & others	6,309	3,373	(7,883)	1,799
	<b>£ 62,119</b>	<b>£ 198,977</b>	<b>£ (214,780)</b>	<b>£ 46,316</b>

**THE REDRESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2002

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

	Unrestricted Funds	Restricted Funds	Total Funds 2002
	£	£	£
Fund balances at 31 March 2002 are represented by			
Tangible fixed assets	-	13,835	13,835
Current assets	16,661	111,434	128,095
Current liabilities	(8,193)	(78,953)	(87,146)
	<u>£ 8,468</u>	<u>£ 46,316</u>	<u>£ 54,784</u>

**RESTRICTED FUNDS**

	Tangible Fixed Assets	Current Assets	Current Liabilities	Total
	£	£	£	£
Access to Justice	-	21,783	(21,358)	425
Legal Assistance	-	54,648	(34,432)	20,216
Access to Justice UK	13,835	-	(10,758)	3,077
Anti-immunity	-	25,704	(4,905)	20,799
TSPR & others	-	9,299	(7,500)	1,799
	<u>£ 13,835</u>	<u>£ 111,434</u>	<u>£ (78,953)</u>	<u>£ 46,316</u>

**17. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES**

At the end of the period there were no capital commitments, contingent liabilities or other financial commitments for which full provision has not been made in these financial statements ( 2001 £Nil ).

**18. THE REDRESS TRUST LIMITED**

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

The Board of Directors consists of:-

Professor Michael Bazylar (USA), Chair  
Stephanie Deckrosh (USA)  
Charles Nall (UK) Treasurer  
Barney Mayhew (UK)  
Professor Naomi Roht-Arriaza (USA)  
Professor Dinah Shelton (USA)  
Professor David Weissbrodt (USA)

William Dishington (UK) is secretary