

ANNUAL REPORT 2022

**FREEDOM
FROM
TORTURE**
EMPOWERING
SURVIVORS
REBUILDING
LIVES



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OUR BEST YEAR YET

2022 was a year of incredible impact. Our therapists and doctors directly supported more survivors to secure safety and rebuild their lives. Our campaigning reached new heights, harnessing people power and affecting real, tangible change to policies impacting survivors of torture. And survivor voices have never been more central to the international fight to put an end to torture worldwide.

Thank you - this is only possible thanks to your incredible commitment and support for a more compassionate world. Please join us in 2023 with your time, energy and financial support - together we can meet our goal of doubling the number of torture survivors we directly support by 2025.

“People we did it! You know together we have the power. **Together we’re a force.**”

KOLBASSIA HAOUSSOU MBE, DIRECTOR OF SURVIVOR EMPOWERMENT

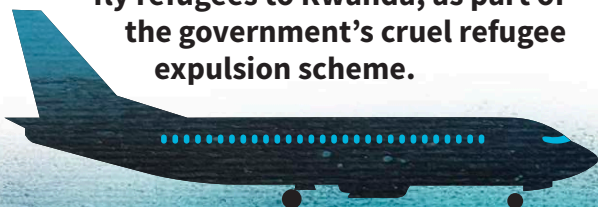


We helped
18% MORE
survivors to heal, feel
safe and strong again via
our direct therapy services,
compared to 2021.



We helped
25% MORE
survivors with clinical
evidence of torture to
secure the right to remain in
the UK compared to 2021.

Direct action by survivors of torture and solidarity actions taken by more than 100,000 caring people **forced airline Privilege Style to back out of a plan to fly refugees to Rwanda, as part of the government’s cruel refugee expulsion scheme.**



Our Stop Torture Impunity campaign was named **Campaign of the Year** at the Sheila McKechnie Foundation Awards. The hard-hitting coalition campaign forced the government to abort its plan to give de facto impunity to British troops that commit torture and other war crimes abroad.



“It is a brilliant example of a campaign that really delivered against its objectives through a comprehensive, brave and ambitious approach. The breadth of the work was incredible.”

AWARDS JUDGE BEN HYMAN.

Preventing Sexual Violence in Conflict Initiative (PSVI) champions **Nadine Tunasi** and **Kolbassia Haoussou MBE** successfully convinced the **Foreign Commonwealth and Development Office** to launch a **global network of survivors** as part of the UK's Preventing Sexual Violence in Conflict Initiative. **Eighty-one countries attended the global PSVI summit and fifty-three countries signed a political declaration committing to amplifying the voices of survivors.**



Our fierce and strategic litigation meant that the **estimated 45,000 people who crossed the Channel in 2022 were not exposed to the heartless 'pushbacks' policy**, which may have cost many their lives.

73,000 people signed our open letter defending the Human Rights Act, putting the government on the back foot with its regressive Bill of Rights agenda.

Our explainer videos around cruel government anti-refugee bill proposals reached more than 500,000 people, **empowering our growing movement of supporters to defend the rights of torture survivors seeking sanctuary in the UK.**

We brought **survivor voices to the forefront of the mainstream media with powerful, first-hand stories of hope and compassion.**



CHANGING LIVES

Our clinical services went from strength to strength – providing life-changing support for hundreds of men, women and children who have survived physical and psychological torture.

Therapy and support

In 2022, the top 10 countries of origin of our clients were:



*Democratic Republic of the Congo

Torture survivors have experienced some of the worst forms of human rights violations. Our therapists help them to rebuild their physical and mental health and feel safe again.

This year, we helped more survivors to heal, feel safe and strong again. Our therapists, lawyers and welfare advisors offered a lifeline to people who crucially needed compassion, support and rehabilitation to recover and rebuild their lives in the UK.

Through our treatment service, we helped 18% more clients to recover from psychological and physical pain linked to torture.

This essential trauma therapy has helped survivors like Ibrahim to 'feel safe and secure' again.



Ibrahim's story: "Freedom from Torture has changed my life"

A terrifying visit from police at his home in Guinea turned Ibrahim's world upside down. After days of torture due to his father's political allegiances, he was told he would be killed if he stayed in the country. Fearing for his life, Ibrahim took a dangerous journey to the UK, where he ended up alone on the streets. Today, he is slowly recovering from his traumatic experience thanks to one of our expert therapists. "My therapist is always encouraging me not to give up on my life," explains Ibrahim. "Right now, I feel secure and safe. Freedom from Torture has changed my life."



We helped

18% MORE

survivors to heal, feel safe and strong again via our direct therapy services, compared to 2021.

Despite this growth, we were not able to meet demand for referrals to our clinical services in 2022. Our strategic goal to increase income by 30% by 2025 will enable us to double the number of survivors who benefit from our treatment services and clinical evidence service.



We helped

25% MORE

survivors with clinical evidence of torture to secure the right to remain in the UK compared to 2021.



Providing evidence to rebuild lives

Our world-renowned medico-legal report service helps survivors to prove they were tortured and provides vital evidence for their asylum claims.

Our detailed clinical evidence ensured that more survivors were granted the right to remain in the UK. Without our medico-legal reports and clinical letters, many survivors may not have been granted asylum with a risk of being sent back to their torturers.

*“This was one of the most extreme cases of physical torture I have come across, The client was very lucky to have survived, and yet his claim was refused all the way up the courts. **I don’t think he would have obtained refugee status without the evidence from Freedom From Torture.**”*

THE JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI), 2023 (FOR 2022 CLINICAL RESPONSE LETTER FOLLOWING PREVIOUS MLR)

Stabilisation support from fellow survivors

“The presence of a survivor was like a light at the end of the tunnel.” **CLIENT, FOUNDING OUR GROUND**

In 2022, we helped survivors at the beginning of their therapy journeys to feel understood, supported and in safe hands via a new approach to stabilisation therapy that is led collaboratively by a survivor and a therapist.

The support of survivors who have completed treatment with us has helped clients to understand the effects of trauma and to learn initial coping mechanisms. The power of having survivor support from the outset has had a real impact on their recovery.

“The survivor sets the example that I can get through this. I can create a foundation for my life”

CLIENT, FOUNDING OUR GROUND

“Being new to the United Kingdom, survivors found the Founding Our Ground group the first place they connected with supportive people. Fellow survivors and clinicians reassured them and demonstrated how their journey with Freedom from Torture could help to heal their trauma.”

JEREMIE DIATAPAKOLA, SERVICE USER ENGAGEMENT COORDINATOR, FREEDOM FROM TORTURE.



DRIVING POSITIVE CHANGE

In 2022, we proved that people power really works. By standing up to decision-makers, backed by thousands of our supporters, we transformed government policies and put a stop to activities linked to torture.

We made the UK rethink police contracts with China

Our *Dangerous Liaisons* report exposed UK government links to the brutal and systematic persecution of ethnic minorities in Xinjiang, China. We discovered that UK aid money was being used to fund a partnership between a private UK police college and Chinese police trainers. When we shared our findings, the police college declared an end to all its relationships in China.



20,000 supporters signed our petition on the issue, and parliamentarians from all major political parties voiced their support for our concerns. Following this intense pressure, both the UK police and government committed to strengthening scrutiny of human rights risks before engaging with foreign police forces.

We helped stop refugee flights to Rwanda

In October, we forced Privilege Style airline to withdraw from the UK government's scheme to send refugees to Rwanda – making it more difficult for the government to deliver its cruel 'cash for humans' scheme.

Survivors and our supporters put huge pressure on the airline – sending more than 16,000 emails, posting thousands of tweets and making hundreds of phone calls. Thirty thousand people also signed an open letter to sports teams telling them not to use the company. The news of our success made headlines around the world, with stories in *The Telegraph*, *The Times*, *The Guardian* and *The New York Times*.

"This is a victory for torture survivors, a victory for human rights, and a triumph for the thousands of people who spoke out against the government's scheme. We've already forced Titan and Airtanker airlines to say they won't fly the planes. We can make sure no plane ever takes off to Rwanda."

KOLBASSIA HAOUSSOU, DIRECTOR OF SURVIVOR EMPOWERMENT, FREEDOM FROM TORTURE.



We prevented the inhumane pushback policy

Following our legal challenge, the government abandoned its life-threatening policy of turning back migrant boats in the English Channel. This meant that the estimated 45,000 people who crossed the Channel in 2022 were not exposed to this heartless policy, which may have cost many their lives.

"When you are fleeing something as abhorrent as torture, persecution or war, there is absolutely nothing that can stop you. You are on autopilot. It's like being in a burning house and finding an escape window. You jump through it and run for your life with no delay, no second thought. Nothing can deter a human being when they are fleeing torture, when they are fleeing for their life."

FLEEING A BURNING HOUSE, 2022



We made our voices heard

In our *Fleeing a Burning House* report, our clinicians powerfully explained why survivors take such dangerous journeys to seek asylum in the UK. We presented the report and our policy recommendations to parliamentarians, and raised the issues in several broadcast interviews, helping to counter the government's misinformation about why people are putting their lives at risk in small boats.



We brought survivor voices to the forefront of the mainstream media with powerful, first-hand stories of hope, compassion and resilience.

Iran's protests are not an angry outburst,
but the result of generations of trauma

Nasrin Parvaz

**The
Guardian**



THE TIMES

**Channel pushback policy sunk
before court hearing**

The New York Times

**Airline Quits British Plan to Deport
Asylum Seekers to Rwanda**



INDEPENDENT

**As a Holocaust survivor, Britain gave
me a home – would today's
government?** *Steven Frank*

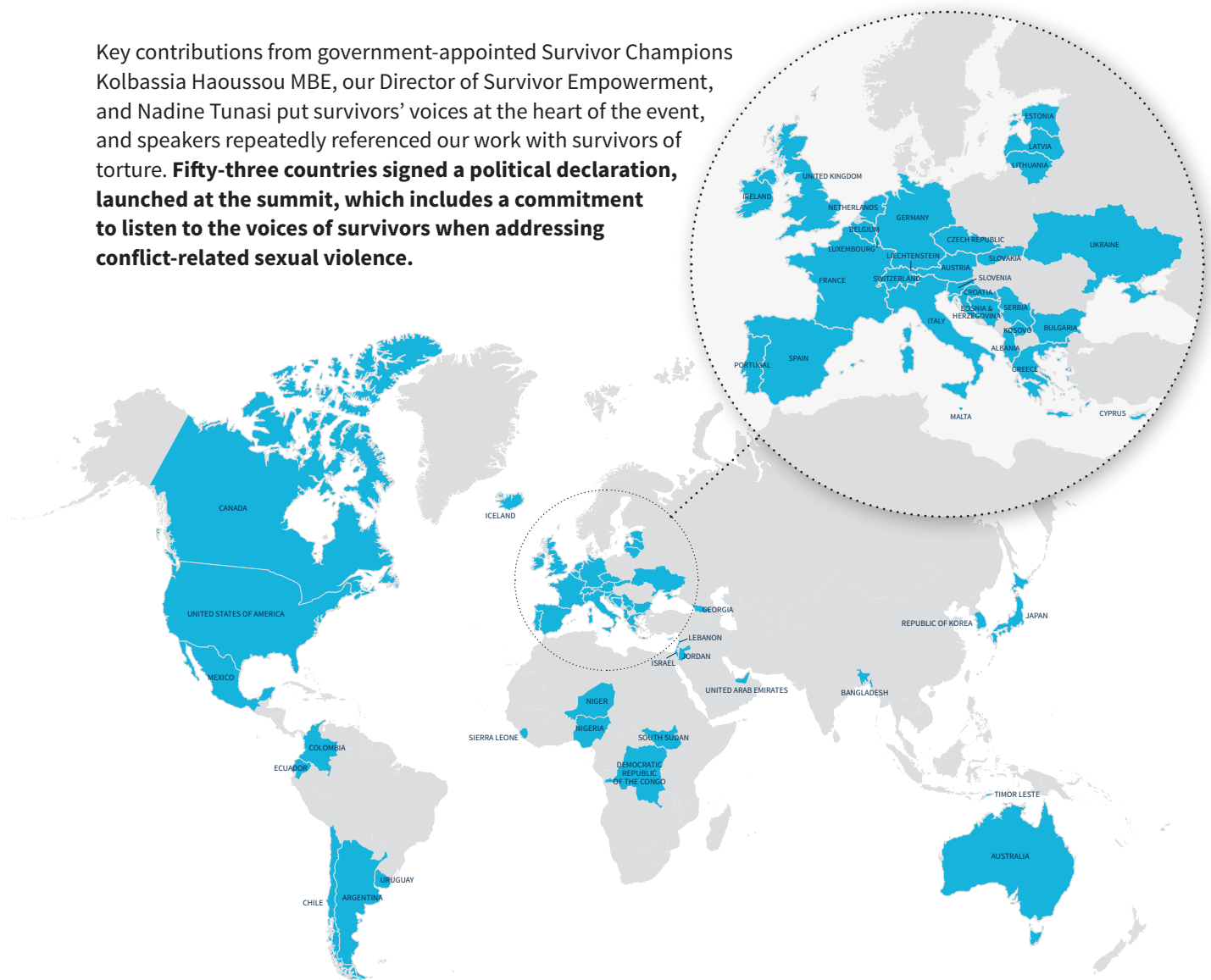
EMPOWERING SURVIVORS TO SPEAK OUT

Throughout the year, we worked with survivors to build active networks. And it proved that amplifying survivor voices can bring about real change.

Torture survivors take centre stage at government summit

Representatives from 81 countries attended the global summit of the government-led Preventing Sexual Violence in Conflict (PSVI) initiative in November.

Key contributions from government-appointed Survivor Champions Kolbassia Haoussou MBE, our Director of Survivor Empowerment, and Nadine Tunasi put survivors' voices at the heart of the event, and speakers repeatedly referenced our work with survivors of torture. **Fifty-three countries signed a political declaration, launched at the summit, which includes a commitment to listen to the voices of survivors when addressing conflict-related sexual violence.**



“Our message about the importance of survivors’ voices meant the PSVI team worked closely with survivors from the initial concept right through to finalising the conference programme. One important suggestion was to include at least one survivor in every session. Building on the momentum of the event, a survivor group was set up to advise the PSVI, and we held a survivor retreat to discuss how to strengthen the voices of survivors in global efforts to tackle conflict-related sexual violence.” **NADINE TUNASI, SURVIVORS SPEAK OUT MANAGER AND PSVI SURVIVOR CHAMPION**



SURVIVORS SPEAK OUT →

Survivors Speak OUT partnership: stronger together

In June, we established a formal memorandum of understanding with Survivors Speak OUT - the network of torture survivors nested at Freedom from Torture that works to raise awareness about the impact of torture and advocate for policy change. This is a powerful foundation for our collaboration with survivors to build a world free from torture.

Based on this work, a wide range of organisations came to Freedom from Torture and Survivors Speak OUT for advice about how to strengthen empowerment models in their work generally with people on the move. We have influenced the following organisations, among others, on empowerment models this year:

SWEDISH RED CROSS • WORLD HEALTH ORGANISATION • MÉDECINS SANS FRONTIÈRES • DOCTORS OF THE WORLD

Nasrin's story: "People need to know what's going on"

Nasrin fled her home in Iran after eight years of imprisonment and torture. She now campaigns with Survivors Speak OUT "We have to tell people what happened to us," she says. "People need to know what's going on in countries like Iran." As well as communicating vital information, Nasrin's work with SSO has helped her to campaign against the UK government's laws that prevent refugees seeking safety in the UK. "I feel my life has meaning," she says. "If I hadn't come to Freedom from Torture, my life would be empty."



Survivors "bring the whole world" to Glasgow

In September, a group of torture survivors in Glasgow organised an inspirational harvest festival that broke down barriers and raised awareness of the impact of torture. Four hundred people attended - sharing food, dancing and showing solidarity with survivors. The organisers were able to use their skills and feel part of the community. "Freedom from Torture made me feel I'm an important person," said one while another said: "It's just amazing being here, I forgot my problems."

"I cannot tell you how happy and proud they were," said Ahlam Souidi, Freedom from Torture's Senior Community Development Worker in Glasgow. "They had so much passion to make this event happen. People from Iran, Afghanistan, Iraq, Cameroon and more came together - we brought the whole world in one place."



SUPPORTERS: THE POWER BEHIND OUR SUCCESS

Our tens of thousands of compassionate supporters were the driving force behind making a very real difference to the lives of torture survivors in 2022. From signing petitions and taking campaign actions to donating vital funds to those who are in need of therapy and support, your compassion and dedication has been inspiring. We are lucky to work in partnership with trusts and foundations who support our work in a planned way over several years, and the regular monthly giving of our supporters is crucial to enable us to plan ahead and respond flexibly as need arises.

Funds for emergency support

This year, our Emergency Relief Fund provided torture survivors the help they needed, when they needed it most.

These small grants given to our clients, entirely funded by our generous supporters, were a lifeline to hundreds of survivors suffering from poverty and the cost of living crisis.



For Maysa, a survivor of torture from Iraq, the grant meant she was able to feed her family and pay for WiFi so her sons could continue their education.

For Shakil, a human rights campaigner from Kuwait, the money from the fund helped him buy food and pay for bus fares to attend medical appointments. This was only made possible thanks to the generosity of our supporters.

A New Chapter

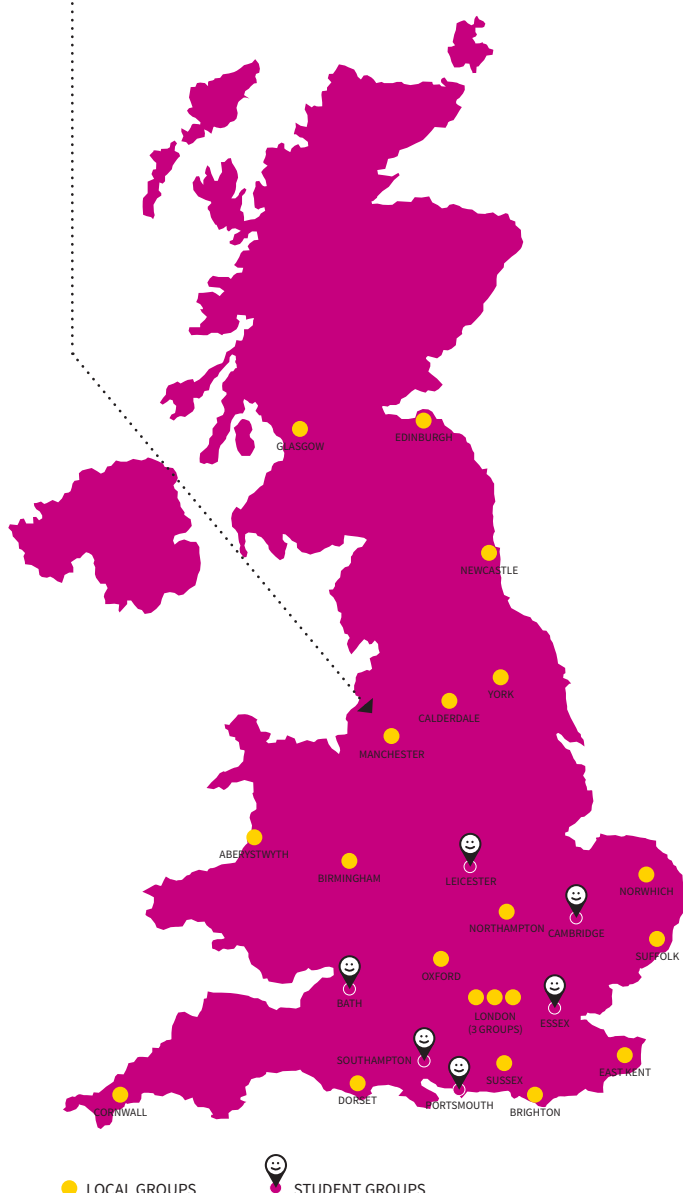
Our star-studded flagship literary fundraising event A New Chapter explored how it feels to start from scratch – celebrating the strength of refugees building a new life in the UK. Hosted by Alexei Sayle, the evening featured readings from bestselling authors Julian Barnes, Elif Shafak and Inua Ellams alongside members of our creative writing group for torture survivors. We also showcased The Hospitable Environment, a short film created by our survivor activism group Young Outspoken Survivors about their experiences of coming to the UK as young refugees.



INUA ELLAMS, PERFORMING AT A NEW CHAPTER

Local supporter groups

Our magnificent Manchester supporters group organised the seventh Chorlton Open Gardens event – raising more money than ever for torture survivors. The money we received will help fund life-changing therapy and the event itself drew focus to some of the most pressing issues facing our clients right now. “As there is so much negative press around refugees we felt it was important to raise awareness and raise funds which are sorely needed,” said co-organiser Merryn Cooke.



This year, we welcomed six new Freedom from Torture student campaigning groups. Students at Cambridge, Bath, De Montfort, Southampton, Portsmouth and Essex universities have joined our fight for a world free from torture and a fair system for survivors seeking safety in the UK.

Thank you

Freedom from Torture’s specialist therapy and legal services are supported by a movement of individuals, trusts, foundations and companies who believe in our vision of a world without torture and support our calls for survivor-led change.

We would like to thank each and every supporter who makes our work possible. We are delighted to share those funders below, who are happy for their support to be acknowledged.

- BBC Children in Need
- British Medical Association
- Bryan and Sirkka Sanderson Foundation
- Cecil and Hilda Lewis Charitable Trust
- Craps Charitable Trust
- CRH Charitable Trust
- Glasgow Council for the Voluntary Sector
- Henocq Law Trust
- Highway One Trust
- International Rehabilitation Council for Torture Victims (IRCT)
- Joseph Rowntree Charitable Trust
- Justice Collaborations
- London Catalyst
- Manchester City Council
- Ministry of Justice
- Mirianog Trust
- Newcastle City Council
- Oak Philanthropy Ltd
- Paul Hamlyn Foundation
- S E Franklin’s Charitable Trust No 3
- Scottish Government Equalities and Social Cohesion Fund
- Smilg Family Charitable Trust
- Stanley Thomas Johnson Foundation
- The 29th May 1961 Charitable Trust
- The Beatrice Laing Trust
- The Bertha Foundation
- The Brook Trust
- The Chillag Family Trust
- The D’Oyly Carte Charitable Trust
- The Elizabeth Bennett Charitable Trust
- The Eveson Trust
- The Finnis Scott Foundation
- The Hadrian Trust
- The Health Foundation
- The Hospital Saturday Fund
- The Manchester Guardian Society Charitable Trust
- The Patricia Routledge Foundation
- The R S Macdonald Charitable Trust
- The Rachel and Anthony Williams Charitable Trust
- The Ratcliff Foundation
- The Rayne Foundation
- The Sheila Truman Trust
- The Sigrid Rausing Trust
- The Souter Charitable Trust
- The St Christopher’s Trust
- The Swire Charitable Trust
- Tinsley Charitable Trust
- Victoria Wood Foundation
- William A Cadbury Charitable Trust

STRATEGIC REVIEW

2022 was the first year of our four year strategy. The strategy was developed alongside people with lived experience of torture and the UK asylum system, and focused on four ambitious goals:

- **Changing Lives** – we will help more survivors of torture via our ground breaking clinical services and become recognised as a clinical centre of excellence.
- **Changing the System** – we will build broad support for the torture ban and Britain as a country of sanctuary for survivors, ensure a fair and compassionate asylum system.
- **Survivors Driving Change** – we will support more survivors to take the lead and shape our work.
- **Changing Ourselves** – we will become a more agile, creative and future focused organisation that actively supports healing and empowering survivors.

How did we deliver against these goals in 2022?

Our strategy aims to double the number of survivors of torture supported through our clinical services. Eighteen % more survivors received treatment in 2022 compared to 2021 and we helped 25% more survivors with clinical evidence to support their asylum claim.

Responding to the cost-of-living crisis and the impact this has on our clients, we were able to increase our emergency relief rates by 14% in 2022 and support all clients with travel costs to attend their appointments,

removing barriers for clients to receive vital therapy to support their recovery.

In a milestone for our human rights based clinical model, we piloted stabilisation services co-delivered by survivors and therapists to support new clients with coping mechanisms prior to receiving therapy. We secured a crucial advocacy success in our commitment to changing the system when the government climbed down on its lethal policy to pushback small boats in the Channel. Litigation by Freedom from Torture and others played a significant role in this change in policy, which will inevitably save lives.

Working alongside survivors of torture, our campaigning activities in 2022 focused on the government's policy to send refugees to Rwanda. Led by survivors, our Stop the Flights campaign targeted airlines suspected to be involved in expelling refugees to Rwanda. Three airlines publicly ruled themselves out because of our campaign, before Privilege Style, the airline that had been ready to fly the first flight in June, wrote to us announcing its withdrawal from the scheme.

Our fundraised income grew by 16% in 2022 from 2021. During the year we attracted over 12,000 new supporters to help fund our life changing work, nearly 8% more than recruited in 2021.

In 2022, we increased our profile across social media, national and international press and broadcast, enabling us to reach more people with our messages of hope. Survivor voices were an important part of these messages, with 16% of media mentions featuring survivors.

PLANS FOR FUTURE PERIOD

Together for a future free from torture

In 2023, we continue to work towards a more compassionate world for survivors of torture. We are committed to helping more survivors of torture to have access to our rehabilitation service and clinical evidence to help them to recover and secure safety here in the UK.

Survivors of torture will continue to lead the delivery of our strategy and in 2023 we will roll-out our co-led clinical stabilisation groups. Our campaigning and movement building activities will be designed

and delivered with survivors of torture firmly in the driving seat. We will develop a survivor leadership programme to support career progression for survivors at Freedom from Torture.

We continue to invest in our external engagement activities through our media, campaigning and fundraising work. Investment in fundraising will enable growth in income to achieve our strategic goals. Responding to the increasingly hostile political environment our clients are experiencing, Freedom from Torture is harnessing the compassion that so many people in the UK feel to call for a fairer system for people fleeing torture and persecution.



Together With Refugees Coalition demonstration.

FUNDRAISING STATEMENT

Freedom from Torture relies on fundraising to deliver income for our work. Our fundraising strategy links to our organisational strategy and is supported by policies and procedures, including our ethical fundraising policy, to ensure Freedom from Torture is meeting best practice standards.

Fundraising effectiveness

For every £1 per spend on direct fundraising costs we generate £3.21.

Strategic fundraising

Freedom from Torture receives income from a wide range of sources, with the largest proportion coming through gifts in wills and individuals giving regular gifts or single gifts to our appeals. In addition, we receive income through community fundraising, charitable trusts and foundations and our programme of special events such as the Great Street Feast. The organisational strategy and Freedom from Torture's core values - compassion, empowerment, hope and resolve - underpin all fundraising activities.

Freedom from Torture's Supporter Promise sets out our commitment to transparency, respect and valuing the contribution our donors and supporters make to the organisation. Freedom from Torture is committed to transparency and welcomes feedback from supporters

to enable us to improve and grow. In 2022, we had a total of 63 complaints about our fundraising activity, primarily relating to mail and email fundraising appeals. Our Supporter Experience team handled over 750 queries, successfully responding to over 95% within 5 working days of receiving them.

Freedom from Torture works with external specialists in the delivery of our fundraising activities including face to face fundraising agencies, telephone fundraising agencies and database consultants. In working with such suppliers, we have written agreements in place and the team regularly provides training and monitors our suppliers to ensure they are compliant and meet the standards set out in our Vulnerable Adults Supporter Policy as well as all relevant regulation and legislation.

Freedom from Torture is registered with the Fundraising Regulator and all activities follow the Code of Fundraising Practice. We are also members of the Lotteries Council and follow all relevant legislation, including GDPR and data protection.

Our dedicated supporter care team is available 5 days per week and will aim to respond to any questions, concerns or complaints within 5 working days. Our supporter promise is available on Freedom from Torture's website and our Supporter Experience Team can be contacted at info@freedomfromtorture.org or by phoning 020 7697 7788.

FINANCIAL REVIEW

Financial Review for 2022

In 2022, Freedom from Torture's income and expenditure balanced almost exactly. We had a very small shortfall between income and expenditure of £20k, 0.2% of turnover. This was despite a very challenging external fundraising environment, which included transitioning from the pandemic disruption in the early part of the year, to the cost of living crisis in the latter part of the year.

During 2022 our General Reserves reduced, although they are at a safe level. Our designated funds reduced overall by £283k. However, we retained a significant level of funds which will underpin our plans for the coming 2-3 years.

The main movements within the designated funds were in our Working Capital Fund and Development Fund:

- **Working Capital Fund** reduced by £1,531k, thanks to the receipt of some large legacy debtors. The majority of these receipts related to two very large legacies, which Trustees had decided to designate to a fund called the Development Fund.
- **Development Fund** increased by £1,315k, thanks to the receipt of the two legacies mentioned above, which Trustees have designated for the

Development of the organisation. These are being used for future income generation and the expansion of our services, during 2023 and 2024.

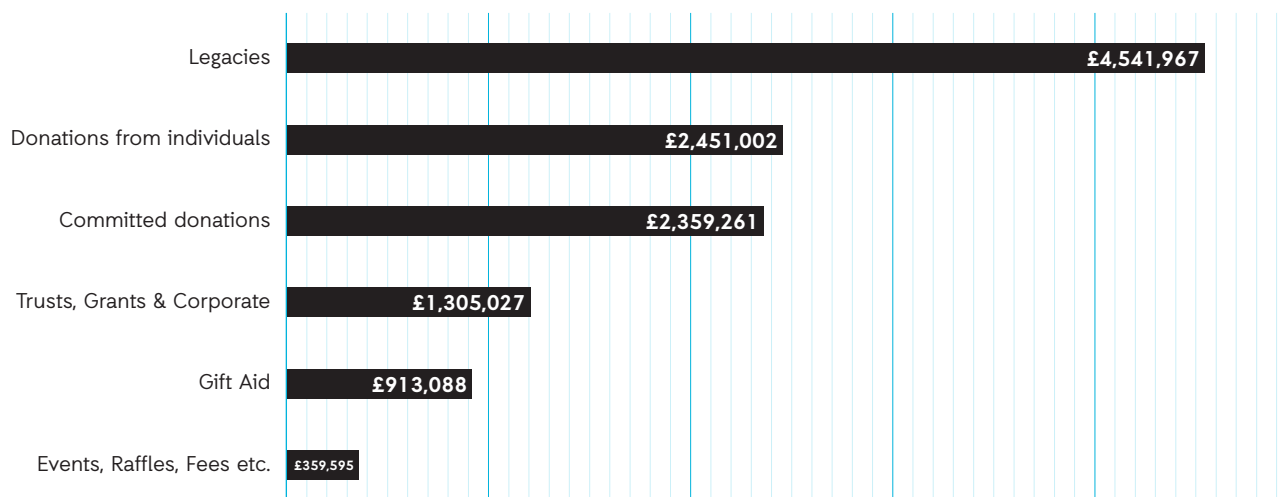
Overall, Freedom from Torture finished 2022 in a stable financial position, with funds available to protect and develop our services and influencing work in the coming years.

Income

Income increased significantly in 2022 (£1,616k) compared to 2021. This was mainly the result of two very large legacies. Together they increased legacy income by £1,505k (50%) from 2021. There were other successes, in particular in Trusts & Foundations, which increased by £437k, an increase of 92% compared to the previous year.

Our second biggest income source, Committed donations, matched 2021, despite the very difficult economic environment. This is important as this income source has been declining slightly in the last few years. Considerable work was done in 2022 to successfully arrest the decline and we are optimistic that we can generate growth in this area over the next three years.

Total Income: £11,929,940



Expenditure

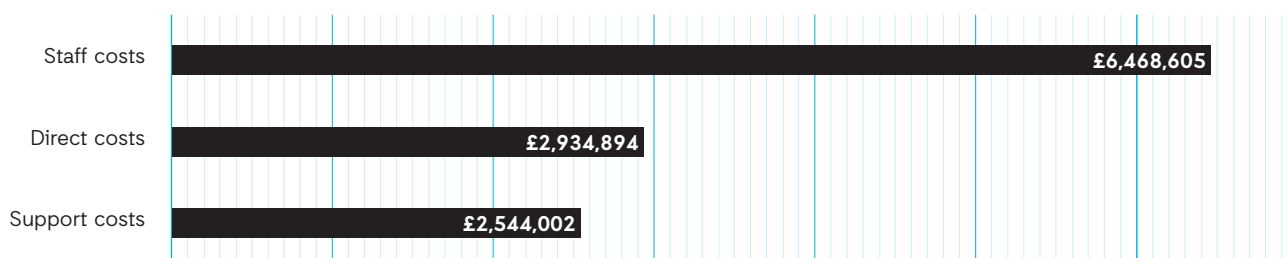
Fundraising expenditure increased in 2022 by £918k, compared to 2021. A significant portion of this increase, circa £360k, was a targeted investment in donor recruitment funded by a drawdown from a designated fund for development. This was done to generate long-term sustainable income in the coming years.

In line with our fundraising strategy, this investment allowed the development of an agile approach to fundraising where new initiatives are tested, including

digital fundraising channels. This approach also enabled a rapid fundraising response when key events shone a light on the impact of the hostile environment on survivors of torture.

Charitable expenditure increased in 2022, £607k (9%). Much of this increase was due to improved recruitment and retention, alongside planned expansions in several frontline areas. The organisation resumed full service following the restrictions imposed by the pandemic and was able to complete some restructures and developments that had started in 2021.

Total Expenditure: £11,947,501



We expect charitable expenditure to increase again in 2023, as we will be able to drawdown from our Development Fund to offset a planned deficit next year. Future growth (and possibly our ability to match the planned level of spend in 2023 in subsequent years), will be dependent on how our income performs. The Senior Management Team and Trustees are working on contingencies to ensure that if income does not match our projections the organisation will be able to adapt and, if required, resize in a timely and strategic way that ensures our direct services are retained as fully as possible.

There is considerable work being done to develop new income streams and create more agile working practices that will allow for greater impact for our beneficiaries per £1 spent.

Trustees are confident that the current financial strategy is the right course of action at this time and the organisation is taking the appropriate measures and putting in place sensible mitigations/ contingencies to ensure that Freedom from Torture will remain financially sustainable long into the future and that the organisation is a going concern moving into 2023.

Fixed Assets

Total capital spend was £124k, of which £97k was on computer hardware and office equipment. Much of this expenditure related to replacing some of our PCs and laptops and transitioning much of our data to the Cloud. Most processes now take place through Sharepoint which will save costs in the long-term while greatly increasing capacity and flexibility.

Reserves and Investment Policy

It is the policy of the Trustees to maintain a General Reserve equivalent to two to four months' direct charitable expenditure, which equates to £1.2m and £2.4m. The General Reserve serves two main purposes:

- to make up for any shortfall in budgeted income in a particular year; and
- to cover any unbudgeted expenditure which may become necessary.

The policy is designed to ensure that Freedom from Torture can meet these two eventualities in any financial year without immediately having to cut back

services. In the event of unforeseen loss of budgeted income or increased expenditure, it gives Freedom from Torture a period in which to seek to remedy the situation by securing additional funds and, only if this should not be possible, to plan an orderly reduction of expenditure commitments. The policy is reviewed annually by our Finance, Fundraising, Governance and Audit Committee.

Freedom from Torture's main source of income is donations from the general public. The level of income from this source can fluctuate in any given financial year.

Whilst every effort is made to have realistic income forecasts, the charity retains adequate levels of General Reserve to cover potential income shortfalls. The level of General Reserve for 2022 was set by identifying the potential risk and level of shortfall for all of our main income streams. This was done by looking at historical fluctuations, type of income and the level expected in the financial year. The potential risks for each income stream were added together to make a "worst case" scenario and the General Reserve level is set to cover this scenario. In addition, the level of General Reserve retained would have covered the period during which any major shortfall

of income would be identified and the appropriate action required is agreed and implemented.

Trustees have designated funds as shown in the table below which includes a fixed assets reserve, long term donation, major building repairs, development fund and working capital reserve.

General Reserve

The level of our General Reserve decreased in 2022 by £157k. The organisation ended the year with a General Reserve of £1.28m, which is above the lower safe limit set by our reserves policy (see above).

Restricted Funds

These relate to income the use of which has been restricted to specific areas of our services. They include donations from trusts and foundations and grants from public bodies towards the costs of projects or specific lines of expenditure. Trustees expect to use the funds held at the end of 2022 during the next financial year.

Total Funds held at the end of 2022

Fund	Total
Designated Funds (Including Fixed Assets £4,398,490)	£9,432,996
General Reserve	£1,276,177
Restricted Funds	£801,123
Total Funds	£11,510,296

Investment Policy

The Trustees consider that it is not prudent to invest any of the reserves long term. The investment policy is therefore to manage funds so as to obtain the best rate of interest on them.

Designated Funds	Designation	Use of fund	Value at year-end
Fixed Assets Reserve	Property (two buildings owned by the charity, used as clinical centres) & ICT equipment, furniture, fixtures & fittings etc.	This represents the extent to which unrestricted funds are tied up in the organisation's property and other fixed assets. The year-end balance is equal to the book value of the fixed assets less any amount that is funded by loans.	£3,744,491
Long-term Donation	Gift given to the charity. Donor expressed a wish that the donation be invested and the proceeds be used for psychotherapy.	Trustees have authority to use this fund as they see fit but intend to abide by the donor's wishes to retain the capital received where possible.	£526,812
Major Building Repairs	Fund to cover any large-scale repairs or refurbishments to property owned by the charity. Current policy is to place £40k a year into the fund.	We placed £40k in the fund in 2022, as per our policy. We did not need to drawdown any funds in 2022	£408,571
Development Fund	Fund to provide for long-term development of the organisation through infrastructure improvements and long-term investment in income generation.	We were fortunate to receive notifications of two large legacies with a combined value of over £4m. We received the first tranche of the funds, £1.2m, in 2021. During 2022 we received a further £2.4m. In order to support our services and invest in fundraising we drew down £1.57m of the fund in 2022.	£2,514,782
Working Capital Reserve	Fund to cover working capital needs. Level of fund required is calculated as Current Assets, excluding Bank and cash, less Creditors.	Represents the extent to which unrestricted funds are tied up in working capital (in particular where significant legacies are due but not received).	£2,238,340
Total Funds			£9,432,996

RISK MANAGEMENT

We have a thorough approach to managing risk at Freedom from Torture. We use a risk register to document our most important risks and monitor measures in place to mitigate these risks. Risk management is discussed regularly at Senior Management Team level. The risk register is reviewed at every Finance, Fundraising, Governance and Audit committee meeting and at every Board of Trustee meeting and feedback is given to ensure we have the most robust mitigation plans and strategies in place. In 2022 the Board adopted a new risk management policy.

Our top risks in 2022 were as follows:

Risk 1 Failure to raise adequate funds to enable us to deliver our strategic plans.

Mitigation includes: A new fundraising strategy and increased investment in fundraising to maintain and strengthen sustainable income streams and attract new supporters. A proactive approach to media and profile building activities to improve Freedom from Torture's brand recognition.

Risk 2 Freedom from Torture's cyber security is breached due to targeting from hostile parties resulting in major disruption to the website and associated services.

Mitigation includes: cyber security software and penetration testing. Regular phishing tests followed by mandatory training and a refresher for all staff on cyber security in mid-2022.

Risk 3 Inaccurate recording and reporting and inadequate management of client related case

work risks due to weaknesses with Freedom from Torture's client management system ("Daylight")

Mitigation includes: patching and further development of Daylight with a focus on improving risk management functionality and compatibility of the system with our clinical model ("Pathways") and increased staffing to support this. A deeper review of whether to continue developing Daylight or replace it is underway.

Risk 4 Survivor Empowerment Directorate is unable to deliver on all of its strategic commitments due to lack of full resources in place.

Mitigation includes: Additional support to Survivor Empowerment leadership from Human Resources and the CEO to ensure that survivor empowerment is fully integrated across the charity and a review of the directorate structure to ensure the right roles are in place followed by a capacity-building needs assessment to augment the skills of survivor staff in the directorate.

Risk 5 Data breach or non-compliance with data protection obligations and procedures.

Mitigation includes: clear protocols for the management of Subject Access Requests with key staff trained on compliance. Mandatory data protection training is in place and a new traffic light reporting system for managers to identify any staff who are not compliant. Successful end of year reviews and eligibility for pay progression depends on a satisfactory outcome of testing during the training. External legal advice was commissioned to ensure compliance of our privacy notices with data protection best practice.

ORGANISATIONAL STRUCTURE

Structure, governance and management

Freedom from Torture is legally constituted as a company limited by guarantee, registered as Medical Foundation for the Care of Victims of Torture since 1985. The organisation changed its legal name to Freedom from Torture on 28th February 2020. Our governing instruments are the memorandum and articles of association. We are registered with both the Charity Commission and the Office of the Scottish Charity Regulator. Our only subsidiary, Survivors Trading Limited, is dormant and has no significant assets or liabilities.

Remuneration policy

The remuneration of the key management post holders, who consist of the individuals disclosed in note 7 to the financial statements on page 48, has been established in accordance with market rates, taking into account the level of expertise, experience and skills required to fulfil the roles successfully. Our general staff remuneration policy was reviewed in January 2023 and approved by the Trustees.

Organisational structure

The governing body of the charity is the Board of Trustees (the Board). The Trustees are also Directors of the company. The Board includes senior professionals in key disciplines relevant to the governance of the organisation: human rights, the asylum system, medicine, mental health, finance, accountancy, governance, safeguarding and fundraising, who are able to appreciate and assess the risks in their respective fields. We are also proud to have a Trustee with lived experience of torture who is a former service user, as well as two Trustees with lived experience of the UK asylum system.

The Board approves the strategy, annual budgets and major investments, alongside receiving the most recent management accounts and assessing overall

performance. The Senior Management Team has delegated responsibility for operational management of the charity, taking day-to-day decisions in the interests of the charity.

The Board of Trustees met five times in 2022. Additional sessions for Trustees are held a number of times each year to revisit assurance processes and strengthen trustee skills. In 2022 these additional sessions focussed on finance and safeguarding.

The following standing Committees of the Board, each consisting of a number of Trustees, met during the year: Finance, Fundraising, Governance and Audit (four meetings), Performance, Standards and Effectiveness (four meetings) and Remuneration (two meetings). The Board received reports from the Chief Executive, members of the Senior Management Team and the Board Committees covering the financial situation and the work of all directorates, noting significant developments in our work and in the environment in which we operate.

New Trustees are appointed by the Board when the need arises to replace leavers and strengthen particular core competencies against a skills audit. Details of changes to Trustees during the year are on page 55. Recruitment of new Trustees is through an open process, with vacancies advertised on various websites; applications are particularly encouraged from former service users with expertise in the fields sought. A recruitment drive was undertaken in 2022 for the appointment of four new Trustees in 2023.

The term of office is three years, after which a Trustee may be re-appointed for up to a maximum of two further terms. In exceptional circumstances, the Board of Trustees has the power to permit two Trustees to serve two years beyond a third term if the Board of Trustees considers it in the best interests of the charity.

In March 2018, Freedom from Torture adopted the Charity Governance Code (for larger charities) to continue to drive forward improvements in its governance. In 2022, the Board conducted a further review of the charity's performance against the Code and identified a number of areas for improvement.

The Chair of Freedom from Torture is Susan Berelowitz, who was elected in October 2017. Sonya Sceats has been the Chief Executive since March 2018.

Clinical services (including medical assessment, psychological treatment and care coordination) are provided through our centres in England (London and South East, North West, North East and West Midlands) and Scotland (Glasgow). We deliver one-to-one, group and family rehabilitation to survivors of torture and produce clinical evidence for use in the determination of asylum claims. We also offer placement opportunities for Psychology trainees, CBT trainees, systemic family therapy trainees and social workers. We also provide clinical training to external organisations, including Psychology doctorate courses and IAPT services.

Legal and welfare casework support is provided to treatment clients at all of the charity's centres.

We employed 172 people at the end of 2022 and the organisation was fortunate to have the services of 34 part-time volunteers and 17 student placements. Most worked in the area of medical, therapeutic and casework services in our five clinical centres.

The Trustees confirm that they comply with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the 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 Statement of Recommended Practice (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards including FRS 102 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts

(Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) Amendment (No.2) Regulations 2014.

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 the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees' Annual Report is approved by the Trustees of the Charity.

The Strategic Report, which forms part of the Annual Report, is approved by the Trustees in their capacity as directors in company law of the charity.

Signed on their behalf by:



Sue Berelowitz

Chair, Freedom from Torture

Approved on 27 June 2023

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Freedom from Torture for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the notes to the financial statements. 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 December 2022 and of the charitable company's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 (as amended) and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charitable company'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 annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 or the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out above, the Trustees 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

We have been appointed as auditor Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under section 144 of the Charities Act 2011 and report in accordance with regulations made under those Acts.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the business activities within the charitable company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charitable company audit. We remain solely responsible for our audit report.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

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 is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk

of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charitable company's Trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011 and Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's Trustees 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 any party other than the charitable company and charitable company's Trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Moore Kingston Smith LLP

Statutory auditor

9 Appold Street

London

EC2A 2AP

Date: 17 July 2023

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES

Incorporating Income and Expenditure Account for the year ended 31 December 2022

	Notes	Unrestricted funds (£)	Restricted funds (£)	Total funds 2022 (£)	Total funds 2021 (£)
Income from:					
Donations and legacies	2	10,417,091	779,448	11,196,539	9,405,953
Charitable activities	4	152,433	373,806	526,239	457,520
Other trading activities (incl. fundraising)	3	193,909	-	193,909	444,396
Investments		13,253	-	13,253	5,480
Total		10,776,686	1,153,254	11,929,940	10,313,349
Expenditure on:					
Raising funds	5	4,354,311	-	4,354,311	3,436,428
Charitable activities		6,859,611	733,579	7,593,190	6,985,960
Total	6	11,213,922	733,579	11,947,501	10,422,388
Net gains/ (losses) on investments	9	(2,749)	-	(2,749)	2,882
Net Income / (expenditure)		(439,985)	419,675	(20,310)	(106,157)
Net movements in funds		(439,985)	419,675	(20,310)	(106,157)
Reconciliation of funds:					
Total funds brought forward		11,149,158	381,448	11,530,606	11,636,763
Total funds carried forward		10,709,173	801,123	11,510,296	11,530,606

The accompanying notes are an integral part of these financial statements.

In the current and previous year the only restricted income was included in Donations and legacies and Charitable activities (see Notes 2 and 4); the only restricted expenditure was included in Charitable activities (see Note 6).

Balance Sheet as at 31 December 2022

	Notes	2022 (£)	2021 (£)
Fixed Assets			
Tangible assets	8	4,141,779	4,354,874
Intangible assets	8	17,207	26,530
Investments	9	14,336	17,086
		4,173,322	4,398,490
Current Assets			
Debtors	10	3,327,869	4,463,152
Short-term deposits		-	-
Cash at hand and in bank		5,209,207	3,575,915
		8,537,076	8,039,067
Creditors: amounts falling due within one year	11	(1,193,244)	(797,480)
Net current assets		7,343,832	7,241,587
Total assets less current liabilities		11,517,154	11,640,077
Creditors: amounts falling due after one year	12	(6,858)	(109,472)
Net assets		11,510,296	11,530,606
Funds	14		
Unrestricted funds			
Designated funds		9,432,996	9,715,929
General reserve:		1,276,177	1,433,229
		10,709,173	11,149,158
Restricted income funds:		801,123	381,448
		11,510,296	11,530,606

The accompanying notes are an integral part of these financial statements.

The accounts were approved and authorised for issue by the Board of Trustees on the 27th June 2023 and signed on its behalf by Manny Sandhu, Director, Trustee and Treasurer.



Manny Sandhu,
Director, Trustee and Treasurer.

Cash flow statement for the year ended 31 December 2022

	Notes	2022 (£)	2021 (£)
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities		1,849,800	(48,928)
Cash flows from investing activities:			
Dividends and interest from investments		13,253	5,480
Purchase of property, plant and equipment		(123,651)	(373,455)
Net cash used in investing activities		(110,398)	(367,975)
Cash flows from financing activities:			
Repayments of borrowing		(102,356)	(102,862)
Interest paid		(3,753)	(3,246)
Net cash used in financing activities		(106,109)	(106,108)
Change in cash and cash equivalents in the reporting period		1,633,292	(523,011)
Cash and cash equivalents at the beginning of the reporting period		3,575,915	4,098,925
Cash and cash equivalents at the end of the reporting period		5,209,207	3,575,915

Reconciliation of net expenditure to net cash flow from operating activities

	2022 (£)	2021 (£)
Net income expenditure	(20,310)	(106,157)
Adjustments for:		
Depreciation charges	336,746	323,768
Amortisation charges	9,323	10,677
Dividends and interest from investments	(13,253)	(5,480)
Interest paid	3,753	3,246
Losses/(gains) on investments	2,749	(2,882)
Decrease/(increase) in debtors	1,135,283	(217,079)
Increase/(decrease) in creditors	395,509	(55,021)
Net cash provided by/(used in) operating activities	1,849,800	(48,928)
Analysis of cash and cash equivalents		
Cash in hand	5,209,207	3,575,915
	5,209,207	3,575,915

The accompanying notes are an integral part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

General information and basis of preparation:

Freedom from Torture is a charitable company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on **page 3** of these financial statements. The nature of the charity's operations and principal activities are included in the Trustees' Report.

The functional currency used to prepare the financial statements was Sterling and rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, as updated through Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) Amendment (No.2) Regulation 2014 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements do not consolidate the income, expenditure, assets or liabilities of the trading company as disclosed in note 9 due to their immateriality.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cause significant doubt on the ability of the charitable company to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. After making enquiries, the Trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Should the cost of living crisis, require a reduction in expenditure, Trustees are confident management will be able to develop and implement plans to achieve this. Trustees are also sure that Freedom from torture has sufficient General Reserve and access to designated funds to enable time for plans to be developed and implemented in a strategic and timely way, ensuring long-term financial stability.

Tangible and intangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently at cost less depreciation and any impairment losses. Purchases above £500 are capitalised according to our policy. Depreciation is provided at rates per annum calculated to write off the cost or valuation of each asset over its useful life, as follows:

Freehold land	0%
Freehold buildings	2%
Long leasehold building	2%
Computer equipment	25%
Database software	20%
Furniture, fixture and fitting	25%

The depreciation rates above reflect the duration that assets retain a value to the organisation.

Intangible assets are amortised over their expected useful life, as follows:

Software	20%
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Investments

Listed investments are initially measured at cost and subsequently measured at fair value. Changes in fair value and gain and losses arising on disposal of investment are reflected in the Statement of Financial Activities at the balance sheet date. Investments in subsidiaries are stated at cost less any provision for impairment.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Report.

For legacies, entitlement arises when the charity is aware that probate has been granted. Receipt is normally probable when the executors have established that there are sufficient assets in the estate. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Expenditure

Direct charitable expenditure is analysed under four broad activity headings: medical/therapeutic/casework; education, training and information; human rights work; and relief grants for individuals and families. Under each of these headings is included staff costs directly attributed to each activity, specific project costs and an allocation of shared costs such as premises and telephone usage on the basis of the staff time spent on each activity. Cost of generating funds includes direct expenditure incurred in relation to fundraising campaigns and events, staff costs directly attributed to this activity and shared costs which are allocated as above. Support costs represent those functions which are wholly or mainly in support of the above activities including senior management, human resources and financial administration. Governance includes only those costs associated with maintaining the charity as a legal, rather than an operational entity. See note 6.

Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the Statement of Financial Activities for the period.

Operating leases

The rentals paid on operating leases are charged to expenditure on a straight line basis over the term of the lease.

Pension cost

The charity provides a defined contribution pension scheme for its employees and contributions payable for the year are charged to the Statement of Financial Activities.

Funds

Unrestricted funds are available for use at the discretion of the Trustees, in furtherance of the general charitable objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in note 14. The General Reserve is the balance of unrestricted funds not designated by the Trustees. Restricted funds are funds, the use of which is subject to specific conditions imposed by the donors or as specified in an appeal to donors.

Critical accounting estimates and areas of judgement

In preparing the financial statements it is necessary to make certain judgements, estimates and assumptions that effect the amounts recognised in the financial statements. In the view of the Trustees, judgements, estimates and assumptions that had the most significant affect included legacy income recognition and depreciation, as per the accounting policies previously disclosed.

2. Donations and legacies

2022	2022	2022	2022
	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
Trusts & foundations	280,247	627,652	907,899
Companies	23,322	-	23,322
Individuals:			
Committed donations (excluding Gift Aid)	2,359,261	-	2,359,261
Major donations (excluding Gift Aid)	599,533	51,205	650,738
Other donations (excluding Gift Aid)	1,699,673	100,591	1,800,264
Gift aid tax claimable	913,088	-	913,088
Legacies	4,541,967	-	4,541,967
Total	10,417,091	779,448	11,196,539

2021	2021	2021	2021
	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
Trusts & Foundations	319,771	150,999	470,770
Companies	7,031	-	7,031
Individuals:			
Committed donations (excluding Gift Aid)	2,360,096	-	2,360,096
Major donations (excluding Gift Aid)	799,701	6,200	785,901
Other donations (excluding Gift Aid)	1,827,443	16,868	1,864,311
Gift aid tax claimable	881,147	-	881,147
Legacies	3,036,697	-	3,036,697
Total	9,231,886	174,067	9,405,953

At the end of 2022 there were 53 open residuary legacies with an estimated total value of £4,736,539 which had not met the conditions for recognition as income during the year (2021 – 25 open legacies with an estimated total of £2,623,622). A total of 126 legacy payments were received. The total received

was an unprecedented £5,456,355. £3.2m of this total is attributable to just 3 individual legacies. 9 payments exceeding £100k were received with a further 12 of more than £50k and 65 of the legacies from which money was received were pecuniary. The largest pecuniary legacy received was £120k from the Block estate.

3. Other trading activities (incl. Fundraising)

	2022 (£)	2021 (£)
Raffles	71,899	77,687
Fundraising events	75,630	290,159
Christmas cards	28,811	38,865
HMRC - Furlough grant	-	24,683
Sundry	17,569	13,002
	193,909	444,396

4. Income from charitable activities

2022	2022	2022	2022
	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
Grants from government and public bodies:			
National Lottery Community Fund (see below)	-	-	-
United Nations	-	48,769	48,769
Scottish Government (Inspire Scotland)	-	40,000	40,000
Ministry of Justice	-	220,454	220,454
Others	-	64,583	64,583
Sub-total government and public bodies	-	373,806	373,806
Fees for medico-legal reports	152,433	-	152,433
Training fees & Others	-	-	-
Total	152,433	373,806	526,239

2021	2021	2021	2021
	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
Grants from government and public bodies:			
National Lottery Community Fund (see below)	-	68,037	68,037
United Nations	-	31,770	31,770
Scottish Government	-	-	-
Scottish Government (Corra Foundation)	-	30,000	30,000
Others	-	144,414	144,414
Sub-total government and public bodies	-	274,221	274,221
Fees for medico-legal reports	181,244	-	181,244
Training fees & Others	2,055	-	2,055
Total	183,299	274,221	457,520

There are no known unfulfilled conditions, or contingencies attached to the income recognised in respect of government grants.

The income shown above is comprised of the total funds received as adjusted for the movement in debtors.

Freedom from Torture was grateful to receive six grants from the grant giving bodies below in 2022:

Scottish Government Inspiring Scotland	Core and Healing Neighbourhoods Project in Scotland	30,000
Glasgow Council For The Voluntary Sector aka Glasgow Community Mental Health Wellbeing Fund	Supporting survivors of torture in Scotland	10,000
Mayor of London - Young Londoners Fund	Supporting survivors of torture aged 10-21 based in London	26,479
Manchester City Council - Our Manchester Fund	Supporting survivors of torture in Manchester	19,800
Ministry of Justice	Supporting survivors of torture in Birmingham	220,454
Newcastle City Council	Supporting survivors of torture in Newcastle	18,304
The United Nations Voluntary Fund for Victims of Torture	Supporting survivors of torture in London	48,769
		373,806

These funds are included as part of the relevant restricted funds in Note 14.

5. Cost of raising funds

	2022 (£)	2021 (£)
Direct Marketing	3,090,013	2,180,286
Legacies	147,148	110,144
Trusts and Corporate	311,473	182,917
Events	98,620	170,619
Local groups	86,624	79,915
Community	81,110	108,718
Major Donors	263,797	238,128
Grants	111,869	146,038
Cost of raising voluntary income	4,190,654	3,216,765
Cost of activities for generating funds	163,657	219,663
Total cost of activities of raising funds	4,354,311	3,436,428

6. Analysis of total expenditure

2022	Staff costs (£)	Other direct costs (£)	Support costs (£)	Total 2022 (£)
Raising funds				
Donations and legacies	1,223,183	2,368,310	599,161	4,190,654
Trading activities	35,342	110,622	17,693	163,657
	1,258,525	2,478,932	616,854	4,354,311
Charitable expenditure				
Activities in furtherance of our objects:				
Medical/therapy/casework	3,944,748	69,605	1,397,641	5,411,994
Education/training/information	199,688	16,987	89,504	306,179
Human rights work	1,041,093	278,075	430,581	1,749,749
Relief grants	24,551	91,295	9,422	125,268
	5,210,080	455,962	1,927,148	7,593,190
Support costs	924,515	1,619,487	(2,544,002)	0
Total expenditure	7,393,120	4,554,381	0	11,947,501

2021	Staff costs (£)	Other direct costs (£)	Support costs (£)	Total 2021 (£)
Raising funds				
Donations and legacies	1,122,961	1,548,519	545,285	3,216,765
Trading activities	44,052	157,271	18,340	219,663
	1,167,013	1,705,790	563,625	3,436,428
Charitable expenditure				
Activities in furtherance of our objects:				
Medical/therapy/casework	3,642,426	70,845	1,343,231	5,056,502
Education/training/information	284,749	10,723	114,743	410,260
Human rights work	846,103	179,381	363,279	1,388,763
Relief grants	29,048	88,454	12,933	130,435
	4,802,371	349,403	1,834,186	6,985,960
Support costs	772,900	1,624,911	(2,497,811)	-
Total resources expended	6,742,284	3,680,103	-	10,422,388

All expenditure on raising funds was unrestricted (2021 – the same); of the charitable activities expenditure £6,859,611 was unrestricted (2021 - £6,111,155) and £733,579 was restricted (2021 - £874,805).

During 2022 Freedom from Torture gave £91,295 in relief grants to survivors of torture (2021 - £88,454). Of this, £20,022 was for emergency assistance. In addition, clients received travel costs to attend face to face appointments and mobile phones and phone credit to enable attendance to virtual video therapy appointments. In total £71,274 was given to enable access to our services.

Net incoming resources are stated after charging:

	Total 2022 (£)	Total 2021 (£)
Auditors' remuneration:		
Audit fee - statutory accounts	17,380	14,9000
Audit fee - non audit services	1,175	1,045
Operating lease rentals - Land and buildings	196,968	234,000

Support costs represent premises and other overhead costs which cannot be directly attributed to departments and projects. The allocation of support costs in the above table is as follows:

	Premises, phone, furniture, post, equipment, print (£)	Governance (£)	Financial administration (£)	Senior management (£)	HR and staff training (£)	2022 Total allocated (£)
Raising funds						
Donations and legacies	298,413	7,608	119,321	74,447	99,372	599,161
Trading activities	8,812	225	3,524	2,198	2,934	17,693
	307,225	7,833	122,845	76,645	102,306	616,854
Charitable expenditure						
Activities in furtherance of our objects:						
Medical/therapy/ casework	696,098	17,747	278,336	173,660	231,799	1,397,640
Education/training/info.	44,578	1,137	17,824	11,121	14,845	89,505
Human rights work	214,452	5,467	85,749	53,501	71,412	430,581
Relief grants	4,692	120	1,876	1,171	1,563	9,422
	959,820	24,471	383,785	239,453	319,619	1,927,148
Total	1,267,045	32,304	506,630	316,098	421,925	2,544,002

	Premises, phone, furniture, post, equipment, print (£)	Governance (£)	Financial administration (£)	Senior management (£)	HR and staff training (£)	2021 Total allocated (£)
Raising funds						
Donations and legacies	269,751	8,243	110,306	52,571	104,414	545,285
Trading activities	9,073	277	3,710	1,768	3,512	18,340
	278,824	8,520	114,016	54,339	107,926	563,625
Charitable expenditure						
Activities in furtherance of our objects:						
Medical/therapy/ casework	664,493	20,304	271,723	129,501	257,210	1,343,231
Education/training/info.	56,763	1,734	23,211	11,062	21,972	114,742
Human rights work	179,714	5,491	73,488	35,024	69,563	363,280
Relief grants	6,397	106	2,616	1,247	2,477	12,933
	907,367	27,725	371,038	176,834	351,222	1,834,186
Total	1,186,191	36,245	485,054	231,173	459,148	2,397,811

The basis of allocation of costs in all cases is the proportion of direct staff time spent on each function. Senior management includes the Chief Executive's office.

7. Staff costs and transactions with Trustees

	2022 (£)	2021 (£)
Salaries (including temporary staff)	6,057,720	5,604,489
Interpreters	421,213	369,672
Social security	572,323	457,657
Pension contributions	323,151	297,459
Life assurance contributions	18,713	13,007
	7,393,120	6,742,284

The charity contributes at the rate of 6% of gross salary to a money purchase pension scheme for staff with more than three months' service who have not opted out of the scheme.

The year-end creditors includes an amount of £41,660 (2021 - £nil) for accrued pension costs.

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year was as follows:

	2022	2021
£60,001 - £70,000	-	2
£70,001 - £80,000	4	3
£80,001 - £90,000	-	-
£90,001 - £100,000	1	1

Key management personnel comprises of the Trustees and Senior Management Team (listed below):

Chief Executive Officer
National Director of Clinical Services
Director of Finance and Central Services
Director of Fundraising and Communications
Director of Policy and Advocacy
Director of Survivor Empowerment

Total remuneration for these posts amounted to £569,570 (2021 - £532,615)

All the employees in the above categories participated in the pension scheme. Contributions made for them amounted to £29,151 (2021 - £27,510).

The Trustees act in a voluntary capacity and received no remuneration. 3 Trustees (2021-1) received reimbursement of expenses totalling £1,763 during the year (2021 - £300). There were no other related party transactions in the year (2021 - £nil).

Staff costs included ex-gratia, redundancy and payment in lieu of notice costs of £10,394 (2021 - £126,927).

The average number of paid employees and self-employed interpreters (full-time equivalent) over the year by function was:

	2022	2021
Medical, therapeutic and casework	76	80
Interpreters services including admin	9	10
Education, training and information	4	5
Human rights work	19	16
Relief	1	-
Support	18	15
Fundraising	28	24
Total full-time equivalent (salaried staff)	155	150
Interpreters self employed	9	9
Total full time equivalent (all staff)	164	159
Total on payroll, full time and part time	185	173

During the year the charity was fortunate also to have the services of around 74 (2021 - 38) part-time volunteers. Most worked in the medical, therapeutic and casework area.

8. Tangible and intangible fixed assets

Tangible Fixed Assets					
	Freehold land and building (£)	Long leasehold building (£)	Computer hardware / Office equipment (£)	Furniture / Fixtures and fittings (£)	Total (£)
Cost:					
At 01.01.22	5,419,752	435,331	1,028,642	1,244,316	8,128,041
Additions	-	-	97,169	26,484	123,653
At 31.12.22	5,419,752	435,331	1,125,811	1,270,800	8,251,694
Depreciation:					
At 01.01.22	1,832,166	113,359	877,962	949,682	3,773,169
Charge for the year	105,988	6,439	84,649	139,670	336,746
At 31.12.22	1,938,154	119,798	962,611	1,089,352	4,109,916
Net book values:					
At 31.12.21	3,587,586	321,972	150,680	294,634	4,354,872
At 31.12.22	3,481,598	315,533	163,200	181,448	4,141,779

	Intangible Fixed Assets (£)
Database software	
Cost	
At 01.01.22	665,126
Additions	-
At 31.12.22	665,126
Amortisation:	
At 01.01.22	638,569
Charge for the year	9,323
At 31.12.22	647,919
Net book values:	
At 31.12.21	26,530
At 31.12.22	17,207

The freehold land and building comprised the charity's main premises in Finsbury Park, London. The Long leasehold building, being the Newcastle centre is held under a 295 years lease running from 2006.

9. Investments

At the end of 2022 the charity held listed investments comprising of shares valued at £14,336 (2021 - £17,086) which had been donated by supporters. The main holding is Scottish Investment Trust Plc £12,671 (2021 - £14,654).

	2022 (£)	2021 (£)
Market value at beginning of year	17,086	14,204
Unrealised investment gain/(loss)	(2,750)	2,882
Market value at end of year	14,336	17,086

In addition to the investments described above the charity retained the shares comprising its £100 (2021-£100) investment in its trading subsidiary company, Survivors Trading Limited. Survivors Trading has been dormant since 2011 and therefore there was no turnover income or expenditure. Net assets amounted to £8 at the year-end (2020-£8). The income, expenditure, assets and liabilities of the trading company are not consolidated in these financial statements due to their immateriality. Copies of Survivors Trading's financial statements are available from 111 Isledon Road, London, N7 7JW.

10. Debtors

	2022 (£)	2021 (£)
Trade debtors (medico-legal report fees)	315,849	375,538
Bad debts provision	(31,053)	(36,687)
Tax recoverable on Gift Aid donations	189,175	102,689
Legacies	2,687,077	3,867,969
Sundry debtors	87,725	38,358
Prepayments	79,096	115,285
	3,327,869	4,463,152

11. Creditors: Amounts falling due within one year

	2022 (£)	2021 (£)
Bank loan repayable within one year	103,713	103,458
Trade creditors	285,810	353,848
Inland Revenue: PAYE and NI contributions	182,468	134,581
Staff salaries and pensions	-	-
Other accruals	621,253	205,593
	1,193,244	797,480

See details of bank loan below in note 12.

12. Creditors: Amounts falling due after more than one year

	2022 (£)	2021 (£)
Between one and two years	6,857	105,126
Between two and five years	-	4,346
	6,857	109,472

The above loan from the Co-operative Bank is secured against our freehold property at 111 Isledon Road, London N7 with interest charged at 1.10% above SONIA. It is repayable in monthly instalments over 14 years from December 2009.

13. Lease commitments

Total future minimum lease payments payable under non-cancellable operating leases are as follows:

	2022 (£)	2021 (£)
Up to one year	115,554	16,250
Between one and five years	81,414	217,750
	196,968	234,000

The charity had commitments under non-cancellable leases for land and buildings which relate to clinical centres in Manchester, Birmingham and Glasgow.

14. Movements in funds

Opening and closing balances and movements in funds were as follows:

2022	Brought forward at end 2021 (£)	Incoming during 2022 (£)	Outgoing during 2022 (£)	Transfers & investment gains 2022 (£)	Carried forward at end 2022 (£)
Restricted funds:					
Medico-legal work	7,893	30,500	(14,147)	-	24,246
Psychological therapy - Adults	2,083	69,269	(61,186)	-	10,166
Psychological therapy - CYPF*	9,710	86,034	(42,687)	-	53,057
Group work - Adults	-	9,944	(7,000)	-	2,944
Group work - CYPF	417	22,994	(16,662)	-	6,749
Welfare advice and care	-	11,000	(2,750)	-	8,250
North West centre	9,107	29,800	(32,792)	-	6,115
Scotland centre	5,867	93,925	(81,521)	-	18,271
North East centre	369	46,804	(27,194)	-	19,979
West Midlands centre	4,292	263,909	(192,646)	-	75,555
Survivors writing group - Write 2 Life project	6,875	7,886	(10,100)	-	4,661
Training & capacity building	6,666	-	(6,666)	-	-
Human rights work	2,644	468,560	(224,027)	-	247,177
Relief grants	126	12,630	(4,333)	-	8,423
Memorial events in memory of A. Wetherfield	3,429	-	(3,429)	-	-
North East centre Fixed Assets reserve	321,971	-	(6,439)	-	315,532
	381,448	1,153,254	(733,579)	-	801,123
Designated funds:					
Fixed assets reserve	3,851,416	-	-	(106,925)	3,744,491
Working Capital Reserve	3,769,130	-	-	(1,530,790)	2,238,340
Development Fund	1,200,000	-	-	1,314,782	2,514,782
Long term donation	526,812	13,170	(13,170)	-	526,812
Major building repairs	368,571	-	-	40,000	408,571
	9,715,929	13,170	(13,170)	(282,933)	9,432,996
General reserve (unrestricted fund)	1,433,229	10,763,516	(11,200,752)	280,183	1,276,177
	11,530,606	11,929,940	(11,947,501)	(2,749)	11,510,296

*Children, young people and families

2021	Brought forward at end 2020 (£)	Incoming during 2021 (£)	Outgoing during 2021 (£)	Transfers & investment gains 2021 (£)	Carried forward at end 2021 (£)
Restricted funds:					
Medico-legal work	-	8,000	(107)	-	7,893
Psychological therapy - Adults	-	35,615	(33,532)	-	2,083
Psychological therapy - CYPF	54,276	35,500	(80,066)	-	9,710
Group work - Adults	83	20,349	(20,432)	-	-
Group work - CYPF	4,167	5,244	(8,994)	-	417
Welfare advice and care	2,808	-	(2,808)	-	-
North West centre	21,507	44,175	(56,575)	-	9,107
Scotland centre	124,019	54,357	(172,509)	-	5,867
North East centre	2,708	19,354	(21,693)	-	369
West Midlands centre	85,362	140,874	(221,944)	-	4,292
Yorkshire and Humberside hub	-	-	-	-	-
Survivors writing group - Write 2 Life project	4,667	8,300	(6,092)	-	6,875
Training & capacity building	11,249	10,000	(14,583)	-	6,666
Research and Information	-	-	-	-	-
Human rights work	165,148	62,500	(225,005)	-	2,644
Relief grants	-	4,020	(3,895)	-	126
Memorial events in memory of A. Wetherfield	3,429	-	-	-	3,429
North East centre Fixed Assets reserve	328,542	-	(6,571)	-	321,971
	807,965	448,288	(874,805)	-	381,448
Designated funds:					
Fixed assets reserve	3,701,294	-	-	150,122	3,851,416
Working Capital Reserve	3,497,030	-	-	272,100	3,769,130
Development Fund	-	-	-	1,200,000	1,200,000
Long term donation	526,812	13,170	(13,170)	-	526,812
Major building repairs	542,400	-	-	(173,829)	368,571
	8,267,536	13,170	(13,170)	1,448,393	9,715,929
General reserve (unrestricted fund)					
Sub-total: Charity funds	2,561,262	9,851,891	(9,534,413)	(1,445,511)	1,433,229
	11,636,763	10,313,349	(10,422,389)	2,882	11,530,606

The capitalised expenditure on the North East centre (North East Centre fixed assets reserve) is considered restricted as the grant provided towards these costs, imposes specific condition that the building should continue to be used for the purpose of Freedom from Torture. The £6,439 (2021-£6,571) outgoing resources represents the depreciation on the building.

The Fixed assets reserve is an unrestricted fund designated by the Trustees. Its purpose is to reflect funds tied up in the charity's fixed assets (other than the North East centre held in restricted funds as above) after taking into account the bank loans which are part-financing them. When additional fixed assets are required, further funding will be sought if necessary.

The Long term donation is a fund set-up in response to a donor's wish that the £500k they gave be invested and any interest gained be used to help fund psychotherapy services over a sustained period. The intention of the donor was to provide long-term assistance but the Trustees have discretion to draw on it at times of great need.

The charity is putting aside £40,000 p.a. into a Major Building Repairs Reserve to fund major repairs to its freehold property in London and its leasehold property in Newcastle. Due to the nature of the costs covered it is not possible to anticipate the timing of the expenditure.

The working capital reserve represents the extent to which unrestricted funds are tied up in working capital (in particular where significant legacies are due but not received).

15. Analysis of assets and liabilities between funds

2022	Unrestricted Funds			2022 Total (£)
	Restricted Funds (£)	Designated Funds (£)	General Reserve (£)	
Tangible and intangible fixed assets	315,532	3,843,454	-	4,158,986
Investments	-	-	14,336	14,336
Net current assets	485,591	5,596,399	1,261,841	7,343,831
Long term loan	-	(6,857)	-	(6,857)
	801,123	9,432,996	1,276,177	11,510,296

2021	Unrestricted Funds			2021 Total (£)
	Restricted Funds (£)	Designated Funds (£)	General Reserve (£)	
Tangible and intangible fixed assets	321,971	4,059,433	-	4,381,404
Investments	-	-	17,086	17,086
Net current assets	59,477	5,765,968	1,416,143	7,241,588
Long term loan	-	(109,472)	-	(109,472)
	381,448	9,715,929	1,433,229	11,530,606

16. Taxation

Freedom from Torture is a registered charity and as such its income and gains are exempt from corporation tax to the extent that they are applied to its charitable objectives.

17. Analysis of changes in net debt

	Brought forward at end 2021 (£)	Cashflow (£)	Carried forward at end 2022 (£)
Cash	3,575,915	1,633,293	5,209,207
Loans falling due within one year	(103,458)	(255)	(103,713)
Loans falling due after more than one year	(109,472)	102,615	(6,857)
	3,362,985	1,735,653	5,098,637

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

Board of Trustees

Susan Berelowitz (Chair)
Fiona Goudie (Vice-Chair)
Sarah Taylor Peace (Vice-Chair)
Manny Sandhu (Treasurer)
Joanne Stubley
Javier Rodriguez Alarcon
Mahesh Wickramasinghe
Michael Johnson
Rasha Obaid
Shabnam Amini (appointed 21 March 2023)
Brian Gareth Dunlop (appointed 21 March 2023)
John Patrick Dunford (appointed 27 June 2023)
Philomène Uwamaliya (appointed 27 June 2023)
Seibatu Amara (resigned 01.10.2022)
Sonali Naik (resigned 01.10.2022)
Melanie Essex (end of term 21 March 2023)

Chief Executive

Sonya Sceats

Charity Registration Number

1000340

Registered Name

Freedom from Torture

Registered Office

111 Isledon Road, London N7 7JW

Scottish Charity Number

SC039632

Company Registration Number

2398586

Bankers

National Westminster Bank plc

95 High Street, Huntingdon Cambs PE29 3DT

Co-operative Bank plc

80 Cornhill, London EC3V 3NJ

Auditors

Moore Kingston Smith LLP

Statutory auditor
9 Appold Street London EC2A 2AP

Solicitors

DMH Stallard

Griffin House, 135 High Street, RH10 1DQ

Bates Wells & Braithwaite London LLP

10 Queen Street Place London EC4R 1BE

Finance, Fundraising, Governance & Audit Committee

Manny Sandhu (Chair)
Sarah Taylor Peace (Vice Chair)
Javier Rodriguez Alarcon
Susan Berelowitz
Rasha Obaid
Mahesh Wickramasinghe
Shabnam Amini
Brian Gareth Dunlop

Performance, Standards and Effectiveness Committee

Fiona Goudie (Chair)
Joanne Stubley (Vice-Chair)
Mahesh Wickramasinghe (Vice-Chair)
Michael Johnson
Sue Berelowitz
John Patrick Dunford
Philomène Uwamaliya

Remuneration Committee

Sarah Taylor Peace (Chair)
Sue Berelowitz
Fiona Goudie
Manny Sandhu
Joanne Stubley
Michael Johnson

**NONE OF OUR WORK WOULD BE POSSIBLE
WITHOUT YOU. IT IS MORE IMPORTANT THAN
EVER TO EXTEND OUR COMPASSION TO THOSE
WHO ARRIVE HERE TO REBUILD THEIR LIVES IN
SAFETY AFTER TORTURE. IF YOU TOO BELIEVE
IN A KINDER, MORE HUMANE APPROACH TO
SUPPORTING SURVIVORS OF TORTURE THEN
PLEASE VISIT [WWW.FREEDOMFROMTORTURE.
ORG/WHAT-YOU-CAN-DO](http://WWW.FREEDOMFROMTORTURE.ORG/WHAT-YOU-CAN-DO) TO TAKE ACTION,
OR CALL US ON 0207 679 7788**

Freedom from Torture

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