

REDRESS

Ending torture, seeking justice for survivors

The Redress Trust Limited
Trustees Annual Report
2023-24

INTRODUCTION	3
TRUSTEES ANNUAL REPORT	4
2025 STRATEGY	4
OUR OBJECTIVES AND RESULTS	4
REPARATION.....	5
DISSENT.....	6
DISCRIMINATION	7
SOLIDARITY	7
PUBLICATIONS	8
OUR PLANS FOR THE FUTURE	9
GOVERNANCE AND MANAGEMENT.....	9
OUR SUPPORTERS	12
ABOUT REDRESS.....	13
FINANCIAL REVIEW	15

INTRODUCTION

In March this year our founder and honorary president Keith Carmichael died in London at the age of 90. We will long remember Keith for his determination not only to hold his own torturers to account, but also to prevent others from enduring the same abuses he suffered. Throughout his struggle for justice, Keith acted on behalf of countless victims of torture. He made a difference, and we are honoured to continue his mission.

Sadly in May this year we also lost Leah Levin at the age of 98, who was a founding trustee of REDRESS and a leading figure for many decades in the international human rights movement. Leah was a trustee for 25 years, and said that REDRESS had 'captured her heart'. We acknowledge the immense contribution that Keith and Leah, as founders of the organisation, have made over the years.

This report sets out the achievements of REDRESS from April 2023 to March 2024. During the year the charity has consolidated its recent growth, allowing REDRESS to deliver its 2025 Strategy.

REDRESS has focused on developing and promoting a survivor centred approach to its work, through the development of a Survivor Advisory Group that has produced a manifesto for legal reform in the United Kingdom, by creating principles for promoting a survivor centred approach, and publishing practice notes on how such an approach works for delivering reparation and in the context of documentation of international crimes. Through these very concrete activities, REDRESS has been able to move beyond theory and promote the practice of survivor participation and empowerment.

In the United Kingdom REDRESS has developed a series of legal policy campaigns relating to key issues such as the repurposing of assets to provide reparation for victims of the war in Ukraine, the more effective prosecution of perpetrators of torture in the UK, the appropriate response to the continued problem of hostage diplomacy, and the need to ensure the needs of survivors are recognised and paramount. Through this work REDRESS has been able to promote concrete ways which would enable the UK to respond seriously to torture.

Across the globe REDRESS has been active in a number of key initiatives, including drawing attention to the problem of torture in Egypt, encouraging accountability for atrocities committed in Sudan, and demonstrating that judicial reparation can be effectively implemented through the concerted efforts of civil society. REDRESS has continued to draw attention to the problem of discriminatory torture, and the frequent use of torture in the context of protest, proposing policy solutions to reduce the repetition of such forms of torture in the future.

In all of its work, REDRESS works with our Solidarity Partners around the world, national NGOs with crucial expertise relating to torture. During the year REDRESS also joined the United Against Torture Consortium and the Global Initiative Against Impunity, allowing for a long-term co-ordinated response to both torture and the continued need to promote accountability.

These initiatives, together with the stable financial position of the charity, will allow us to focus our next strategy in ways which focus even more on achieving impact and delivering justice and reparation for survivors.

Sir Malcolm Evans, Chair
Rupert Skilbeck, Director

TRUSTEES ANNUAL REPORT

REDRESS is an international human rights organisation that delivers justice and reparation for survivors of torture, challenges impunity for perpetrators, and advocates for legal and policy reforms to combat torture. Our cases respond to torture as an individual crime in domestic and international law, as a civil wrong with individual responsibility, and as a human rights violation with state responsibility. Our approach is strategic, so that as well as representing an individual we target the policy reasons that enabled the torture to take place, by building a campaign that uses policy advocacy, community participation, and communications to influence change. This report provides information on our activities from 1 April 2023 to 31 March 2024.

2025 Strategy

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

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

Our Objectives and Results

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

Justice

The goal of this programme is to pursue justice for survivors and the prosecution of perpetrators. In the United Kingdom we achieve this by bringing strategic litigation relating to the UK, and by delivering survivor-centred policy advocacy for reform. We achieve this internationally through strategic litigation on behalf of individual survivors, and through projects to promote accountability in particular countries where torture is widespread.

Survivor Centered Policy Advocacy. During the year REDRESS was able to advocate for legal reform in many different policy areas relating to the ban on torture in the UK. Following consultations with a core group of survivors for over a year, REDRESS and the survivor advocates developed a **Survivor Advisory Group**, which will oversee and co-create the UK Anti-Torture Coalition, which is composed of ten anti-torture and human rights organisations based in the UK. In April 2023 REDRESS published a [briefing paper](#) on **the prohibition of torture as a UK priority** for our survivor-led advocacy in the UK. In April the UK Parliament Foreign Affairs Committee [published a report](#) on **hostage diplomacy** that contained several recommendations promoted by REDRESS to promote consular support for those subjected to torture. In June 2023 we held two workshops on international human rights law frameworks and accountability mechanisms for survivors and practitioners to build knowledge as we **develop our survivor-led advocacy campaign**. In June we produced a [briefing note](#) and a submission to the [Joint Committee on Human Rights](#) explaining why the **Illegal Immigration Bill** violates the UN Convention against Torture, and participated in policy advocacy with other NGOs to key parliamentarians and deployed social media to promote our position. In October 2023 a Private Members Bill was proposed in Parliament to implement some of the recommendations proposed in the report issued in October 2023 by REDRESS and the Clooney Foundation: **Global Britain, Global Justice: Strengthening**

Accountability for International Crimes in England and Wales. The report outlines the legal constraints, practical challenges, and lack of political will that has led to the under-utilisation of universal jurisdiction in the UK. In January 2024, we published a [briefing](#) outlining the case for introducing a legal **right to consular assistance** for British nationals detained abroad, setting out a series of principles to help shape this legal right. As the Safety of Rwanda (Asylum and Immigration) Bill proceeded through Parliament, REDRESS [briefed](#) parliamentarians on consistent reports of **torture being used in Rwanda** by both the military and the police.

Strategic Litigation. In May 2023 the UK Investigatory Powers Tribunal decided to [open an investigation](#) into the alleged **collusion of the UK intelligence services** in the CIA torture of Mustafa al-Hawsawi, a REDRESS client currently detained in Guantanamo Bay. In January 2024, the [European Court of Human Rights found that Lithuania had violated the rights](#) of Al-Hawsawi, who was held in a **US secret detention facility** in its territory, for its complicity in his unlawful rendition, detention, and torture. The **High Court of South Africa** decided in favour of five torture victims in the [first case to apply the South African Torture Act](#), reflecting many of the standards included in REDRESS' Third Party Intervention in the case. In September 2023 the Museum of Memory and Human Rights in Chile [created](#) a permanent archive in their [collection dedicated to the fight for justice of our client](#), Don **Leopoldo Garcia Lucero** and his family. In October 2023, the European Court of Human Rights issued a judgment finding that **Turkey failed to investigate the torture** suffered by our client, Mustafa Avcioglu, in May 2003, and awarding him €10,000 in compensation.

Sudan. We published a [landmark report](#) on evidence of **international crimes committed in Sudan** since the start of the current armed conflict, and briefed States on the findings of the report in the margins of the UN Human Rights Council, advocating with other NGOs for an independent investigative mechanism on Sudan, which was subsequently adopted through a resolution [establishing a fact-finding mission on Sudan](#). Following the **outbreak of civil war in Sudan** in April, REDRESS has worked with our national partners to document and draw attention to the human rights violations taking place and to call for [justice and accountability](#), and also to [call for targeted sanctions](#) against specific individuals responsible for the violations, some of whom were [subsequently sanctioned](#) by the United States. The African Commission on Human and Peoples' Rights drew attention to torture when it issued **judgments in two cases against Sudan**, finding the State responsible for the arbitrary arrest, detention, and torture of two human rights defenders in the case of [Medani and Eissa](#), and for failing to investigate the torture, including sexual violence, of a student protester in the case of [Safia Issa](#), finding for the first time that sexual violence amounts to gender discrimination. Following an evidence dossier submitted by REDRESS to the EU recommending the deployment of targeted sanctions against 16 individuals and five entities in Sudan engaged in international crimes, **the EU designated four entities recommended by REDRESS.**

Reparation

The goal of this programme is to deliver remedies and reparation for survivors. We do this through ensuring international standards for reparation through strategic litigation and policy advocacy, by promoting human rights sanctions as a form of interim reparative measure, and by encouraging financial accountability to pay for reparations.

International Standards. In May 2023 the **Ljubljana-Hague Convention** was [adopted](#) to provide for international cooperation in the investigation and prosecution of international crimes, enabling States to cooperate more effectively in the investigation and prosecution of such crimes. REDRESS successfully advocated for the inclusion of **stronger provisions on victims' rights** and asset recovery in the treaty. The treaty was signed by 33 States on 15 February 2024, with REDRESS participating in the [formal launch event](#) of the Treaty where many participants recognised the role of the organisation. On 28 February 2024, the ICC delivered its largest [reparation order](#) to date in the case against **Dominic Ongwen**. The decision was influenced by the collaborative efforts of a coalition of 10 Ugandan and

international organisations, including REDRESS, who had submitted an *amicus* brief in 2021 advocating for survivor-centred reparations. The ICC's order adopted several standards from our arguments.

Magnitsky Sanctions. The UK Government issued targeted sanctions to respond to urgent human rights crises, including in Sudan and Iran. Designations included several **Sudanese and Russian targets which have been recommended for sanctions by REDRESS** and its partners for their involvement in serious violations of human rights and international humanitarian law. They also reflected broader recommendations from REDRESS on using sanctions to target gender-based and conflict-related sexual violence and enhance coordination with international partners. Sanctions against Sudanese individuals and entities were also announced by the **US Government**, following recommendations by REDRESS. On 8 December 2023, to mark the 75th anniversary of the Universal Declaration of Human Rights, **the UK announced 46 new sanction designations** against individuals and entities involved in human trafficking, forced labour and torture in Southeast Asia. The designations reflected [recommendations](#) made by REDRESS to recognise a wider range of human rights abuses in sanctions packages. Following evidence submitted in November 2023 by REDRESS to the Governor of Anguilla in respect of suspected breaches of UK sanctions related to human rights violations in Myanmar, the Governor **instructed law enforcement to investigate the case**. REDRESS also published a [new framework](#) for assessing the impact of sanctions in commemoration of Magnitsky Month in November. In February 2024, REDRESS was invited to give [evidence](#) to the European Parliament Sub-Committee on Human Rights on the [multilateralisation](#) and [impact](#) of **EU and UK sanctions** following the publication of our two reports on these issues.

Financial Accountability for Reparation. In June 2023 REDRESS, acting as part of an alliance of Equatorial Guinean and international organisations, published a [briefing](#) that proposes **avenues to repatriate frozen assets** for the benefit of Equatorial Guineans in a way that helps combat corruption, while empowering victims through participating in the design of reparations and disbursement of funds to their rightful recipients: the citizens of Equatorial Guinea. In a [blog](#) we discuss the relevance of the recommendations proposed in the briefing. In September, REDRESS held a workshop in Poland as part of the World for Ukraine Summit on 'Financing Reparations for Ukraine', bringing together for the first time key international and Ukrainian stakeholders to identify proposals for asset recovery for reparation. On 14 December 2023, REDRESS and the Global Survivors Fund published [The Delivery of Reparation for Ukraine](#), which provides, for the first time, an overview of the **reparation avenues being explored in Ukraine**, in particular for CRSV survivors, with conclusions and recommendations for relevant stakeholders. REDRESS submitted [evidence](#) in November 2023 to the inquiry of the House of Lords European Affairs Committee, and published a [Briefing](#) identifying legal and policy reforms that the UK Government should implement **to ensure the confiscation and repurposing of profits derived from international crimes to repair victims**. Following that, on 5 December, the UK Foreign Secretary [said for the first time](#) that **Russian frozen assets should be repurposed to support Ukraine**. On 24 January 2024, REDRESS published a [new briefing](#), identifying legal and policy reforms that the UK Government should implement to ensure the **confiscation and repurposing of profits** derived from violations of human rights and international humanitarian law to repair victims. During the year we continued to advocate for the release of the sale proceeds of **Chelsea Football Club** to survivors in Ukraine, issuing a [joint letter](#) in February 2024 together with over 60 signatories (including a coalition of over 30 Ukrainian CSOs) to the UK Prime Minister on the issue.

Dissent

The goal of this programme is to challenge torture used to suppress activism and protest. We deliver this through specific projects focusing on such torture in particular countries, and through strategic litigation on behalf of individual survivors.

On 26 June 2023 REDRESS [launched](#) the **United Against Torture Consortium** together with our partners APT, FIACAT, IRCT, OMCT, and OMEGA, through which we will focus on torture related to dissent.

Belarus. REDRESS is part of the International Accountability Platform for Belarus, documenting the widespread torture that took place during the last election, and supporting human rights advocates. In April 2023, REDRESS and our partners in Belarus [called for the immediate release](#) of **Nasta Lojka**, a human rights defender detained since October 2022 and subjected to torture who is being prosecuted on politically motivated incitement and other charges that carry a maximum 12 years in prison. REDRESS held a series of consultations to inform the development of a survivor-centred approach guide for civil society documentation of international crimes, which will be published as a practice note. Together with the **Advisory Council of the Belarus Platform**, we produced [a brief](#) to highlight the difficulties of exhausting domestic remedies in Belarus before taking a case to the UN Human Rights Committee, as part of our accountability efforts. REDRESS made submissions to UN bodies [highlighting](#) the prevalence of **short-term enforced disappearances** and the risk of torture and ill-treatment for victims, as well as the necessary safeguards for enforced disappearances in the context of migration. One of the submissions informed the [first General Comment](#) by the UN Committee on Enforced Disappearances.

Egypt In October 2023, REDRESS published a **ground-breaking report**, [Torture in Egypt: A Crime Against Humanity](#), concluding that the Egyptian authorities' use of torture is so widespread and systematic as to amount to a crime against humanity. The conclusions of the report were partly reflected in the UN Committee Against Torture's observations on Egypt, issued in November 2023. REDRESS made a similar submission to the UN Human Rights Committee, which also recognised in its observations the systematic use of torture in Egypt. REDRESS participated in the Roads to Accountability conference organised by Dignity, which provided a platform for Egyptian NGOs, REDRESS and other international stakeholders to identify accountability priorities and discuss strategies for collective advocacy.

Discrimination

The goal of this programme is to challenge torture used against marginalised and excluded minorities. We do this through policy advocacy and strategic litigation directed towards conflict-related sexual violence and LGBTQIA+ torture.

Sexual and Gender Based Violence. In May 2023 we [published a report](#) on **reparations for conflict-related sexual violence in Chad**, which will form part of our advocacy to implement the reparations ordered by the Extraordinary African Chambers in the Hissene Habré case. Following a REDRESS workshop in Kenya with NGOs, survivors, practitioners, and national institutions, focused on the implementation of reparation for survivors of conflict-related sexual violence during and following election periods, participants developed a survivor-centred **strategy to implement the reparation orders** in the landmark [COVAW case](#). In March 2024 REDRESS and partners in Nepal delivered a workshop to develop a strategy for **implementing four decisions** by the UN Human Rights Committee that awarded reparation to survivors of CRSV. The workshop included participation from survivors' organisations, governmental institutions (including the Office of the Prime Minister, Parliament, Ministry of Foreign Affairs, Ministry of Health), provincial representatives, and civil society organisations.

LGBTQIA+ Torture. In June 2023, REDRESS drew attention to the need to [effectively investigate discriminatory torture against LGBTIQ+ persons](#) with a [legal briefing](#) that sets out the relevant international standards and [a promotional video](#) to increase reach of the message and recommendations in the briefing. Following a third-party intervention by REDRESS and other NGOs in the case of Maksim Lapunov, in September 2023 the European Court of Human Rights [issued a decision](#) finding Russia responsible for holding Mr Lapunov *incommunicado* and torturing him in custody because of **discrimination based on his sexual orientation**.

Solidarity

The goal of this programme is to support and strengthen the anti-torture movement. We do this by building our Solidarity Partnerships around the world, by sharing expertise, and through financial partnerships.

Solidarity Partners. REDRESS accompanied partners from Sudan and Ukraine during the **ICC-NGO roundtables** that took place in the Hague in June 2023. REDRESS facilitated partners to meet with representatives from the Office of the Public Counsel for Victims, and The Trust Fund for Victims, and the Dutch Ministry of Foreign Affairs. On 22 June, REDRESS facilitated a meeting between the ICC Trust Fund for Victims, and the Office of Public Counsel for Victims to explore new challenges and opportunities on victims' rights at the ICC.

Promoting Strategic Litigation. In March 2023, we **launched two practice notes:** "[Reparation for Torture Survivors](#)" and "[A Survivor-Centred Approach to Seeking Reparation for Torture](#)". They were widely disseminated and positively received by practitioners globally. We hosted a **webinar on regional survivor-centred practices**, featuring insights from survivors and practitioners from various regions. We launched the **Just Reparation newsletter**, which is a monthly update with news and views, which went to 500 recipients with a 45% open rate.

Financial Partnerships. As part of REDRESS' participation in the United Against Torture Consortium, REDRESS started a process to provide financial support that will allow national partners to **strengthen their legal and litigation work against torture in the context of dissent and discrimination**. In March 2024, REDRESS launched the [Innovative Lawyers Awards](#) to support and empower emerging anti-torture champions worldwide. From January to March, REDRESS considered **applications for funding** related to casework, litigation workshops, and strategic litigation campaigns.

Publications

REDRESS publishes critical legal and policy research on key issues relating to justice and reparation for torture. During the year REDRESS published four major reports, a series of institutional publications including an impact report, several briefing papers on key policy issues, and two new practice notes, as well as bulletins relating to sanctions and reparation.

Major reports

- [Ruining a Country, Devastating its People – Accountability for Serious Violations of International Human Rights and Humanitarian Law in Sudan since 15 April 2023](#)
- [Torture in Egypt: A Crime Against Humanity](#)
- [Global Britain, Global Justice: Strengthening Accountability for International Crimes in England and Wales](#)
- [Evaluating Targeted Sanctions: A Flexible Framework for Impact Analysis](#)

Institutional Reports

- [30 Years of Impact: Celebrating the Work of REDRESS](#)
- [A World Without Torture](#)
- [Annual Review 2023](#)

Briefing papers

- [Briefing paper on the Illegal Immigration Bill](#)
- [Briefing paper: Systemic Issues that Prevent the Exhaustion of Local Remedies in Belarus](#)
- [Briefing paper: The UK Should Support Innovative Solutions for Financing Reparations](#)

- [Torture in Rwanda: Briefing on the Safety of Rwanda \(Asylum and Immigration\) Bill](#)
- [Briefing Paper: The Delivery of Reparation for Ukraine](#)
- [Victims' and Survivors' Rights in a Convention on the Prevention and Punishment of Crimes Against Humanity](#) (briefing)
- [Delivering Reparations to Ukraine From the £2.5 Billion Sale of Chelsea FC](#) (briefing)
- [Protecting British Nationals Abroad from Human Rights Violations – Principles for a legal right to consular assistance](#) (briefing)
- [Innovative Avenues to Finance Reparation in the UK](#) (briefing)

Practice Notes

- [Survivor-Centred Approach to Reparation](#) (practice note)
- [Reparation for Torture Survivors](#) (practice note)

Our Plans for the Future

In early 2025 REDRESS will develop a new 2030 Strategy to identify our priorities and projects for 2025-2030. We are likely to continue to focus our work in existing areas, while introducing some innovations. We will also make decisions about how large REDRESS should be going forward, so that it is able to deliver the new strategy.

Governance and Management

Governance

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

Having served as Chair for six years, Paul Lomas retired as Chair of the Board of Trustees in May 2023, and was replaced by Professor Sir Malcolm Evans, KCMG.

Yemsach Hailemariam resigned from the Board of Trustees in December 2023.

Structure

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

The trustees meet four times during the year. The trustees review the activities of the charity each quarter, and hear from different staff at each meeting, ensuring that they review each of the programmes during the course of the year. The Board of Trustees operates through Committees which convene between Board meetings: the Finance Committee, the Development Committee, and the Risk Committee, which reviews policies. There is also Nominations Committee that recruits new members to join the Board.

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

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

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

Evaluation of Impact

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

Staffing

The staff of REDRESS was steady during the course of the year, having achieved the staff growth that had been agreed with by Board of Trustees in July 2019.

During the course of the year we replaced some staff who left REDRESS. In January 2024 we recruited a Head of Operations who is able to lead many aspects of the work of REDRESS, also freeing up time of the Director. We recruited two new Legal Assistants for two years to support our work. We enhanced our communications work with the recruitment of an additional communications assistant.

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

Statutory Requirements

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

Public benefit

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

Fundraising

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

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

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

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

Monitoring. A small amount of fundraising has been delivered by runners seeking sponsorship for REDRESS, who we have supported to set up online fundraising pages and provided them with draft language to encourage supporters to make contributions, ensuring that their fundraising efforts are delivered appropriately.

Complaints. REDRESS received no complaints relating to fundraising activities during the course of the year.

Vulnerable donors. REDRESS has a safeguarding policy for children and vulnerable adults, and staff receive induction training and annual training in the policy. We do not actively fundraise to individuals and our contact with the general public is by social media and email, and we only contact people for fundraising when they have given us their explicit permission, or there is clear legitimate interest to do so.

Risk Management

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

- *Sanctions.* There is a risk that REDRESS will be subjected to sanctions by a hostile state. The staff have developed plans to mitigate this risk.
- *Hacking.* There is a risk of criminal or state-sponsored computer hacking. We have significant structures and procedures in place to mitigate this, which need to be constantly upgraded.

- *Breach of GDPR.* REDRESS has large amounts of data which need to be carefully managed to avoid intervention from the relevant authorities.
- *Banking.* There are many restrictions on supporting our partners financially around the world, which need to be carefully managed.

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

Policies. REDRESS has a suite of 16 board approved policies on critical issues, together with a process to ensure implementation of those policies. Several board policies were revised during the year.

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

Reference and Administrative details

Charity number:	1015787
Company number	2774071
Registered address:	Unit G01, 65 Glasshill Street, London, SE1 0QR
Auditors:	Sayer Vincent, Invicta House, 108-114 Golden Lane, London, EC1Y 0LT
Bankers:	HSBC Bank Plc, 28 Borough High Street, London SE1 1YB Unity Bank, Nine Brindleyplace, Birmingham B1 2HB Royal Bank of Scotland, High Holborn Branch, London, WC1V 6PQ. CCLA, 80 Cheapside, London, EC2V 6DZ

Our Supporters

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

REDRESS would also like to thank the interns and volunteers from many countries, who have contributed substantially to our work: Wendy Boucrot, Becky Gardner Balkissa Maiga, Twanda Muchehiwa, Maruf Saeed, Naoual Sahel.

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

About REDRESS

Board of Trustees

- Nigel Paul Lomas (Chair) (to May 2023)
- Professor Helen Duffy
- Professor Sir Malcom Evans KCMG (Chair from May 2023)
- Yemsach Hailemariam (to December 2023)
- Sara Hossain
- Phillip Hodgson
- Kirsten McIntyre
- Andrew Songa
- Ceri Thomas
- Karen Thompson
- Evan Williams

Staff and Consultants

- | | |
|-------------------------|--|
| • Samia Amao | Fundraising Assistant |
| • Peace Amito | Programme Manager |
| • Leanna Burnard | Legal Officer (to July 2023) |
| • Sheilagh Cardoso | Head of Finance |
| • Anoushka Canagaretna | Programme Development Manager |
| • Lucia Coerman | Legal Officer (to September 2023) |
| • Chris Esdaile | Legal Advisor |
| • Joss Gillespie | Communications Assistant (from September 2023) |
| • Amelia Hunt | Administrative Assistant (from January 2024) |
| • Holly Huxtable | Legal Officer |
| • Victoria Kerr | Consultant Legal Officer |
| • Natalia Kubesch | Legal Officer |
| • Caitlan Lloyd | Legal Officer |
| • Natalie Lucas | Legal Officer |
| • Dianne Magbanua | Communications and Digital Assistant |
| • Camila Marin Restrepo | Communities Officer |
| • Fiona McKay | Consultant Legal Advisor (from October 2023) |
| • Sam Murphy | Finance Assistant |
| • Letizia Paoloni | Operations Manager |
| • Róisín Pillay | Consultant Legal Advisor (from October 2023) |

- Renata Politi Legal Officer
- Lo Riches Policy and Advocacy Officer (to August 2023)
- Eva Sanchis Head of Communications
- Anna Sayko Legal Assistant (to December 2023)
- Rupert Skilbeck Director and Company Secretary
- Olena Tkachova Legal Assistant (to January 2024)
- Lillie Toon Administrative & Networks Assistant (to November 2023)
- Mark Tomlinson Finance Officer
- Samina Yaqub Head of Operations (from January 2024)

REDRESS Nederland Staff

- Julie Bardèche Legal Advisor
- Gosia Marska Administrative & Operations Assistant
- Alejandro Rodríguez Díaz Legal Officer
- Ekaterina Rosolovkaya Legal Assistant
- Alejandra Vicente Head of Law

During the year REDRESS was also supported by Legal Fellows Alice Chan, Ana Cutts Dougherty, Amina Fahmy, Mira Naseer, Jacob Palmer, Surbhi Sachdeva, Isabelle Terranova, Emily Truluck and David Zuther.

Patrons

- The Honourable Louise Arbour CC, GOQ
- Dato' Param Cumaraswamy
- Baroness Frances D'Souza
- Dr Inge Genefke MD, D.M.Sc.h.c.
- Dame Rosalyn Higgins GBE KC
- Dr Leah Levin (Died May 2024)
- Professor Juan Méndez
- Ms Caroline Moorehead CBE
- Sir Howard Morrison KCMG KC
- Professor Manfred Nowak
- The Rt Rev Richard D Harries of Pentregarth
- Lilianne Ploumen
- John Simpson CBE

Founder and Honorary President

- Keith Carmichael (Died March 2024)

Financial Review

Financial performance

23-24: The charity had net income on unrestricted funds of £41,103 for the year (2022: net expenditure of £189,960) before transfers. After transfers, together with the accumulated surplus brought forward from previous years, the charity now has an accumulated surplus on unrestricted funds of £564,037 (2023: £520,629). Restricted funds carried forward at 31 March 2024 amounted to £770,715 (2023: £1,324,370), following net deficit for the year of £553,655 (2022: surplus of £539,404). The funds carried forward are sufficient for the activities for which the funds were provided.

Income from unrestricted donations increased by 14% to £703,045 in 2024 compared with £618,330 in 2023. This is partly due to securing a large grant from the Oak Foundation during the year. Restricted income decreased by 51.7% to £897,871 in 2024 compared to £1,858,360 in 2023. This is due to the timing of when grant payments are made by donors which do not coincide with the financial year. The overall decrease in income year on year is 33.9%. Expenditure overall has increased by 15.9 % from £1,995,782 in 2023 to £2,314,301.

The balance sheet at the end of the financial year shows an increase in tangible assets of £16,545 from £20,147 to £36,692. Debtors decreased by £121,042 to £159,188 from the previous year's £280,230. Creditors increased from £160,994 to £207,447 on 31 March 2024. Cash available was reduced by £359,297 during the year to £1,346,319. Funds held at the end of the year were £510,247 less than at the start of the year.

Reserves Policy

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

- Ensure that the charity is financially viable and able to deliver its aims and objectives.
- Set out the level of reserves that it is appropriate for REDRESS to hold.
- Provide an explanation for the reserves that REDRESS holds.
- Support the charity's financial management and long-term sustainability.
- Inform the budget process each year, where reserves may need to be increased or decreased in line with the policy.

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

In February 2024 the trustees agreed a budget for 2024-2025 with relevant running costs of approximately £88,000 per month, producing a range for free reserves under the policy between £475,00 and £580,000 for the financial year. The free reserves as of 31 March 2024 were £527,345, which is within the policy range.

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

Going Concern Assessment

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

oversight by the Finance Committee of the Board, and the strong fundraising pipeline that is in place. Specifically:

- *Reserves.* As set out above, the charity has strong reserves that are fully within the reserves policy and which provide more than five months unrestricted running costs.
- *Cashflow.* The finance team keeps careful control of the cashflow of the organisation, and monitors the future situation to see at what point confirmed cashflow falls below one month unrestricted running costs. With the improved reserves, this is generally about six months ahead, and more than a year for projected funding.
- *Budget.* The trustees approved a budget in February 2024 that was ambitious but achievable. For the last several years, we have managed to exceed our budget projections, allowing us to grow our reserves. We also have begun to secure multi-year funding, for example, through the United Against Torture Consortium, which will allow us to develop a multi-year budget.
- *Fundraising Performance.* We have succeeded in increasing our fundraising income over the last several years, steadily increasing our unrestricted income. The fundraising targets for 2024-25 remain the same as the prior year, and so are achievable. We have developed an effective method for projecting our income, which means that applications are risk rated at 25% (cold application), 50% (application following a discussion with the donor), or 75% (through to second stage, or where invited to apply). This has produced a reliable forecast for future income to date.
- *Multi-year funding.* The charity has continued to receive several multi-year commitments for project funding, which allows for multi-year budgeting.
- *Fundraising Plan.* The Development Committee has reviewed a fundraising plan for 2024-25 which sets out how the income will be secured during the year, with specific financial targets for different types of income, and a plan to submit funding applications consistently through the course of the year. The project income is monitored by staff and the Committee, to build it to more than 100% of the target income.
- *Contingency.* There are elements of the budget that could be cut were it clear that we are not going to achieve our income targets, and if we do not want to only use reserves to deal with any shortfall.
- *Reporting.* Trustees receive frequent updates and monitor the financial health of the organisation on a regular basis. The Finance Committee meets four times a year. This allows the Board to intervene promptly if a financial problem is foreseen.

Statement of the Trustees' Responsibilities

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

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP

- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as we are aware:

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

The Annual Report was approved by the Board of Trustees on 23rd July 2024 and signed on its behalf by:

Sir Malcolm Evans
Chair

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

Opinion

We have audited the financial statements of The Redress Trust Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

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

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

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

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

Use of our report

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

Jonathan Orchard (Senior statutory auditor)

13 December 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

20. Pension Schemes

The charity operates an auto enrolment scheme in respect of its employees. Pension contributions for are paid into this scheme. As at 31 March 2024, employer contributions outstanding amount to £23,723 (2023 £15,890).

21. Redress Trust (USA)

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

22. Stichting REDRESS Nederland

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

During the financial year REDRESS UK transferred £262,883 (2022 £135,132) to cover salaries of staff working on UK funded projects and general running costs. The Board is comprised of:

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

23. Related Party Transactions

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

The Redress Trust Limited

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

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and legacies	2	703,045	–	703,045	618,330	–	618,330
Charitable activities							
Justice	3	–	136,296	136,296	–	574,467	574,467
Reparation	3	–	91,295	91,295	–	577,119	577,119
Dissent	3	–	444,827	444,827	–	125,383	125,383
Discrimination	3	–	67,554	67,554	–	321,759	321,759
Solidarity	3	–	157,899	157,899	–	259,632	259,632
Investments	4	11,637	–	11,637	3,978	–	3,978
Donated services	5	191,501	–	191,501	248,210	–	248,210
Total income		906,183	897,871	1,804,054	870,518	1,858,360	2,728,878
Expenditure on:							
Raising funds	6	120,829	–	120,829	95,179	–	95,179
Charitable activities							
Justice	6	170,531	448,442	618,973	132,670	389,728	522,398
Reparation	6	326,762	341,421	668,183	243,374	512,661	756,035
Dissent	6	97,366	286,204	383,570	61,437	141,878	203,315
Discrimination	6	79,871	200,467	280,338	100,405	162,447	262,852
Solidarity	6	69,721	172,687	242,408	47,493	108,510	156,003
Total expenditure		865,080	1,449,221	2,314,301	680,558	1,315,224	1,995,782
Net income / (expenditure) for the year	7	41,103	(551,350)	(510,247)	189,960	543,136	733,096
Transfers between funds		2,305	(2,305)	–	3,732	(3,732)	–
Net movement in funds		43,408	(553,655)	(510,247)	193,692	539,404	733,096
Reconciliation of funds:							
Total funds brought forward		520,629	1,324,370	1,844,999	326,937	784,966	1,111,903
Total funds carried forward		564,037	770,715	1,334,752	520,629	1,324,370	1,844,999

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

The Redress Trust Limited

Balance sheet

Company no. 02774071

As at 31 March 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	13		36,692		20,147
			<u>36,692</u>		<u>20,147</u>
Current assets:					
Debtors	14	159,188		280,230	
Cash at bank and in hand		1,346,319		1,705,616	
		<u>1,505,507</u>		<u>1,985,846</u>	
Liabilities:					
Creditors: amounts falling due within one year	15	(207,447)		(160,994)	
Net current assets			<u>1,298,060</u>		<u>1,824,852</u>
Total net assets			<u>1,334,752</u>		<u>1,844,999</u>
The funds of the charity:	16a				
Restricted income funds			770,715		1,324,370
Unrestricted income funds:					
Designated funds		36,692		20,147	
General funds		527,345		500,482	
		<u></u>		<u></u>	
Total unrestricted funds			<u>564,037</u>		<u>520,629</u>
Total charity funds			<u>1,334,752</u>		<u>1,844,999</u>

Approved by the trustees on 23 July 2024 and signed on their behalf by

Sir Malcolm Evans
Chair

The Redress Trust Limited

Statement of cash flows

For the year ended 31 March 2024

	2024		2023	
	£	£	£	£
Cash flows from operating activities				
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(510,247)		733,096	
Depreciation charges	10,600		6,417	
Dividends, interest and rent from investments	(11,637)		(3,978)	
(Increase)/decrease in debtors	121,042		(80,250)	
Increase/(decrease) in creditors	46,453		(33,258)	
Net cash provided by operating activities	(343,789)		622,027	
Cash flows from investing activities:				
Dividends, interest and rents from investments	11,637		3,978	
Purchase of fixed assets	(27,144)		(15,236)	
Net cash provided by / (used in) investing activities	(15,507)		(11,258)	
Change in cash and cash equivalents in the year	(359,296)		610,769	
Cash and cash equivalents at the beginning of the year	1,705,616		1,094,847	
Cash and cash equivalents at the end of the year	1,346,320		1,705,616	
Analysis of cash and cash equivalents and of net debt				
	At 1 April 2023	Cash flows	Other non- cash changes	At 31 March 2024
	£	£	£	£
Cash at bank and in hand	1,705,616	(359,297)	–	1,346,319
Overdraft facility repayable on demand	–	–	–	–
Total cash and cash equivalents	1,705,616	(359,297)	–	1,346,319

1 Accounting policies

a) Statutory information

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

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

The registered office address is G1 65 Glasshill Street, London, SE1 0QR

b) Basis of preparation

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

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

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

c) Public benefit entity

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

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

d) Going concern

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

e) Income

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

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

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

f) Fund accounting

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

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

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Grants payable

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

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

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

i) Allocation of support costs

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

☐ Raising funds	5%
☐ Justice	28%
☐ Reparation	26%
☐ Dissent	17%
☐ Discrimination	13%
☐ Solidarity	11%

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

j) Operating leases

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

k) Tangible fixed assets

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

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

☐ Leasehold Improvements	2 years
☐ Office equipment	4 years
☐ Software	4 years

l) Debtors

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

Notes to the financial statements

For the year ended 31 March 2024

1 Accounting policies (continued)

m) Cash at bank and in hand

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

n) Creditors and provisions

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

o) Financial instruments

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

p) Pensions

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

2 Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Open Society Foundations	236,847	-	236,847	161,976	-	161,976
Allen & Overy	-	-	-	5,000	-	5,000
The Evan Cornish Foundation	10,000	-	10,000	-	-	-
Freedom from Torture	-	-	-	4,590	-	4,590
J Armitage Charitable Trust	40,000	-	40,000	40,000	-	40,000
Joffe Charitable Trust	35,000	-	35,000	30,000	-	30,000
Joseph Rowntree Charitable Trust	-	-	-	8,939	-	8,939
Linklaters	20,000	-	20,000	20,000	-	20,000
The Bay & Paul Foundation	-	-	-	247,737	-	247,737
The David and Ruth Lewis Family Foundation	50,000	-	50,000	-	-	-
The Oak Foundation	250,000	-	250,000	-	-	-
The Bromley Trust	20,000	-	20,000	20,000	-	20,000
Three Crowns	15,000	-	15,000	-	-	-
Victoria Wood	-	-	-	-	-	-
Other	26,198	-	26,198	80,088	-	80,088
	703,045	-	703,045	618,330	-	618,330

3 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Justice:						
EEAS	-	-	-	-	274,226	274,226
EU - Global Imunity Consortium	-	25,644	25,644	-	-	-
Justice Together	-	48,144	48,144	-	43,656	43,656
Open Society Foundation (Mena)	-	-	-	-	210,666	210,666
UNVFT	-	34,738	34,738	-	37,553	37,553
Zivik	-	27,770	27,770	-	8,366	8,366
Sub-total for Justice	-	136,296	136,296	-	574,467	574,467
Reparation:						
Oak Foundation	-	-	-	-	93,750	93,750
CTI -Africa Phase 2	-	(12,514)	(12,514)	-	65,508	65,508
Global Survivors Fund - Ukraine	-	38,218	38,218	-	56,000	56,000
Global Survivors Fund - Ukraine 2	-	12,335	12,335	-	-	-
Joseph Rowntree Trust	-	53,256	53,256	-	49,444	49,444
The Foundation to Promote Open	-	-	-	-	312,417	312,417
Sub-total for Reparation	-	91,295	91,295	-	577,119	577,119
Dissent:						
EU - United Against Torture Consortium	-	345,504	345,504	-	-	-
IAPB - Phase 2	-	-	-	-	125,383	125,383
IAPB - Phase 3	-	52,961	52,961	-	-	-
IAPB - USA	-	46,362	46,362	-	-	-
Sub-total for Dissent	-	444,827	444,827	-	125,383	125,383
Discrimination:						
Allen & Overy	-	-	-	-	50,000	50,000
Global Survivors Fund	-	2,554	2,554	-	-	-
Global Survivors Fund CSRV	-	65,000	65,000	-	271,759	271,759
Sub-total for Discrimination	-	67,554	67,554	-	321,759	321,759
Solidarity:						
Wellspring	-	157,899	157,899	-	259,632	259,632
Sub-total for Solidarity	-	157,899	157,899	-	259,632	259,632
Total income from charitable activities	-	897,871	897,871	-	1,858,360	1,858,360

4 Income from investments

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Interest received	11,637	-	11,637	3,978	-	3,978
	11,637	-	11,637	3,978	-	3,978

All income from investments is unrestricted.

5 Gifts in Kind

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Pro bono contributions from Legal Firms and Fellows	191,501	-	191,501	248,210	-	248,210
	191,501	-	191,501	248,210	-	248,210

6a Analysis of expenditure

		Charitable activities									
	Raising funds £	Justice £	Reparation £	Dissent £	Discrimination £	Solidarity £	Governance costs £	Support costs £	2024 Total £	2023 Total £	
Staff costs (Note 8)	71,206	274,332	158,430	145,267	63,795	121,276	–	307,351	1,141,657	996,398	
Project costs	25,979	103,702	139,182	81,439	80,278	29,853	–	–	460,433	644,291	
Grants to organisations	–	85,489	160,225	68,846	63,226	27,466	–	–	405,252	246,302	
Donated Services	–	37,278	102,377	14,791	19,519	17,536	–	–	191,501	68,452	
Organisation core activities	–	–	–	–	–	–	–	26,768	26,768	4,618	
Office costs	–	–	–	–	–	–	–	71,830	71,830	20,001	
Audit	–	–	–	–	–	–	16,860	–	16,860	15,720	
	97,185	500,801	560,214	310,343	226,818	196,131	16,860	405,949	2,314,301	1,995,782	
Support costs	22,700	113,460	103,664	70,307	51,386	44,432	–	(405,949)	–	–	
Governance costs	944	4,712	4,305	2,920	2,134	1,845	(16,860)	–	–	–	
Total expenditure 2024	120,829	618,973	668,183	383,570	280,338	242,408	–	–	2,314,301	0	
Total expenditure 2023	95,179	522,398	756,035	203,315	262,852	156,003	–	–	–	1,995,782	

The Redress Trust Limited

Notes to the financial statements

For the year ended 31 March 2024

6b Analysis of expenditure (prior year)

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

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2024	2023
	£	£
Depreciation	10,599	6,417
Operating lease rentals payable:		
Property	59,089	19,275
Auditor's remuneration (excluding VAT):		
Audit	14,050	13,100
Other services	-	-
Foreign exchange gains or losses	-	-

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

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	955,601	828,752
Social security costs –Employer NIC	90,979	86,141
Pension	95,077	81,506
	1,141,657	996,399

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

	2024	2023
	No.	No.
£60,000 – £69,999	1	-
£70,000 – £79,999	-	-
£80,000 – £89,999	-	1
£90,000 – £99,999	1	-

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £211,502 (2023: £175,719). The key management personnel are the senior management team, made up of the Director, Head of Finance and Head of Operations

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil).

One trustees claimed expenses of £74 in the year (2023: nil) nor were any amounts paid directly to third parties on their behalf (2023: nil).

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 24 (2023: 24).

Staff are split across the activities of the charity as follows	2024 No.	2023 No.
Project staff	14.0	14
Support staff	10.0	8
	24.0	22.0

10a Grant making (current year)

	Grants to institutions £	Grants to individuals £	Support costs £	2024 £	2023 £
Cost Justice					
Stichting REDRESS Nederland	46,184	–	10,789	56,973	
MAB	–	13,295	3,106	16,401	
SAMA	–	20,485	4,785	25,270	
Small grants	5,508	–	1,287	6,795	
At the end of the year	51,692	33,780	19,967	105,439	–
Reparation					
Advocacy Forum	13,289	–	3,104	16,393	
Intelligent Sanctuary Foundation	8,760	–	2,046	10,806	
International Lawyers Project	111,941	–	26,149	138,090	
Spotlight on Corruption	50,771	–	11,860	62,631	
Stichting REDRESS Nederland	28,692	–	6,702	35,394	
Small grants	20,134	–	4,705	24,839	
At the end of the year	233,587	–	54,566	288,153	–
Dissent					
Stichting REDRESS Nederland	65,752	–	15,360	81,112	
Small grants	3,072	–	718	3,790	
At the end of the year	68,824	–	16,078	84,902	–
Discimination					
Stichting REDRESS Nederland	63,231	–	14,771	78,002	
At the end of the year	63,231	–	14,771	78,002	–
Solidarity					
Stichting REDRESS Nederland	27,450	–	6,412	33,862	
At the end of the year	27,450	–	6,412	33,862	–
At the end of the year	444,784	33,780	111,794	590,358	–

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

10b Grant making (prior year)	Grants to institutions £	Grants to individuals £	Support costs £	2023 £	2022 £
Cost					
Stichting REDRESS Nederland	130,208	18,429	18,429	167,066	171,549
International Lawyers Project	100,612	–	20,881	121,493	48,486
Spotlight on Corruption	21,012	–	4,361	25,373	–
Lawyers for Justice Libya	–	–	–	–	88,107
Mena Rights	–	–	–	–	86,450
Zimbabwe Lawyers for Human Rights	–	–	–	–	54,969
Small grants	75,791		21,171	96,962	65,694
At the end of the year	327,623	18,429	64,842	410,894	515,255

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

11 Related party transactions

There are no related party transactions to disclose for this financial year (2023: none).

Aggregate donations from related parties were nil (2023: nil)

12 Taxation

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

13 Tangible fixed assets

	Leasehold Improvements £	Office Equipment £	Fixtures &Fittings £	Total £
Cost				
At the start of the year	–	30,551	1,804	32,355
Additions in year	20,737	6,407	–	27,144
Disposals in year	–	–	–	–
At the end of the year	20,737	36,958	1,804	59,499
Depreciation				
At the start of the year	–	10,404	1,804	12,208
Charge for the year	2,591	8,008	–	10,599
Eliminated on disposal	–	–	–	–
At the end of the year	2,591	18,412	1,804	22,807
Net book value				
At the end of the year	18,146	18,546	–	36,692
At the start of the year	–	20,147	–	20,147

All of the above assets are used for charitable purposes.

14 Debtors

	2024 £	2023 £
Other debtors	9,751	3,842
Advances to partners under Grant agreements	3,507	15,526
Grants receivable	134,185	236,174
Prepayments	11,745	24,688
	159,188	280,230

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	37,051	27,995
Accruals	53,659	37,669
Social security and other taxes	50,219	21,925
Other creditors	66,518	73,405
	207,447	160,994

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

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	36,692	–	36,692
Current assets	652,363	–	853,144	1,505,507
Current liabilities	(125,019)	–	(82,428)	(207,447)
Net assets at 31 March 2024	527,344	36,692	770,716	1,334,752

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

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

17a Movements in funds (current year)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
Restricted funds:					
Justice	550,964	136,296	(448,442)	–	238,818
Reparation	284,145	91,295	(341,421)	–	34,019
Dissent	66,301	444,827	(286,204)	(1,227)	223,697
Discrimination	205,713	67,554	(200,467)	(1,078)	71,722
Solidarity	217,247	157,899	(172,687)	–	202,459
Total restricted funds	1,324,370	897,871	(1,449,221)	(2,305)	770,715
Unrestricted funds:					
Designated funds:					
Fixed Asset	20,147	–	(10,599)	27,144	36,692
Total designated funds	20,147	–	(10,599)	27,144	36,692
General funds	500,482	906,183	(854,481)	(24,839)	527,345
Total unrestricted funds	520,629	906,183	(865,079)	2,305	564,037
Total funds	1,844,999	1,804,054	(2,314,301)	–	1,334,752

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

17b Movements in funds (prior year)

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

Purposes of restricted funds

The funds of the charity include restricted funds comprising the unexpended balances of donations and grants, as set out below, held on trusts to be applied for the following purposes:

Justice. This programme supports the charity’s direct work to pursue legal claims for survivors and the prosecution of perpetrators of torture in the United Kingdom and across the world. It is supported by grants including from External Action of the European Union, Justice Together, European Union– Global Impunity Consortium, Open Society Foundation and UNVFT.

Reparation. This programme supports the charity’s work to deliver remedies and reparation for survivors, including through projects supported by Global Survivors Fund, Joseph Rowntree Charitable Trust and Open Society Foundation.

Dissent. This programme supports the charity’s work to challenge torture used to suppress activism and protest including through a project on enforced disappearance in Africa supported by the International Accountability Platform for Belarus and the European Union – Global Impunity Consortium.

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

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

Purposes of designated funds

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

Transfer of £24,839 from unrestricted to designated funds to cover leasehold improvements and depreciation of laptops in future years for fixed assets purchased during the year. Transfer of £2,305 from restricted funds represent spent funds.

18 Operating lease commitments payable as a lessee

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

	Property		Equipment	
	2024	2023	2024	2023
	£	£	£	£
Less than one year	49,241	19,275	–	–
One to five years	36,931	–	–	–
	86,172	19,275	–	–

19 Legal status of the charity

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

20. Pension Schemes

The charity operates an auto enrolment scheme in respect of its employees. Pension contributions for are paid into this scheme. As at 31 March 2024, employer contributions outstanding amount to £23,723 (2023 £15,890).

21. Redress Trust (USA)

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

22. Stichting REDRESS Nederland

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

During the financial year REDRESS UK transferred £262,883 (2022 £135,132) to cover salaries of staff working on UK funded projects and general running costs. The Board is comprised of:

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

23. Related Party Transactions

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