



OUR VISION IS A WORLD FREE FROM TORTURE. IN A WORLD WHERE TORTURE STILL EXISTS, WE AIM TO ENSURE THAT THE HUMAN RIGHTS OF SURVIVORS ARE RESTORED THROUGH REHABILITATION AND PROTECTION. WE FIGHT TO ENSURE THAT STATES RESPONSIBLE FOR TORTURE ARE HELD TO ACCOUNT.

# **MESSAGE FROM THE CHAIR OF TRUSTEES**



Our patron Archbishop Emeritus Desmond Tutu describes the African concept of Ubuntu as a shared and common humanity summed up by the phrase "I am because you are". A person with Ubuntu is one with self-assurance who is open, available to others and affirms them.

This sums up the ethos and values of Freedom from Torture – a place of refuge, healing and hope rooted in respect for universal human rights, where we strive to be open, available, confident and affirming while always being ready to listen and learn.

Last year, our CEO Sonya Sceats led a huge exercise to review and revise our strategic plan which the Board approved in December 2018. In the spirit of oneness, Sonya undertook the most inclusive and collaborative strategy development process in the history of Freedom from Torture reaching out to service users, our full staff team, including volunteers and interpreters, and external stakeholders to identify our priorities for the next three years and beyond. Everyone, including trustees, revisited our core values as part of this process and agreed that Freedom from Torture stands for:

- Compassion: Understanding the suffering, acting together to end it
- Empowerment: Unlocking strength, moving from passive to active
- Resolve: Never giving up, even in the hardest times
- Hope: Belief in the potential for making change

Most importantly, we reaffirmed and strengthened our commitment to ensuring that survivors of torture drive and shape our vision, strategy and service model. We are determined that the Freedom from Torture community will live our core values in affirmation of our shared humanity, reversing the experiences of those who come to us to rebuild their lives.

Survivors, working through our five service user panels and a "champions" group of representatives from these panels, helped to set our strategy and recommended a whole new section on survivor empowerment to stand at the centre of our existing three pillars on rehabilitation, protection and accountability. This involves a promise to move up the "ladder of participation" so that survivors do not simply inform but also co-design, deliver and evaluate our services and influencing work. Survivors now participate as full panel members in all senior and trustee appointments and we have at least one trustee position reserved for a former service user.

Increasingly, other organisations from across the UK and global torture rehabilitation and refugee sectors are reaching out to learn more about our models of survivor empowerment, spanning service

user engagement and survivor activism rooted in "lived experience". We are thinking now about how we can support others to embrace more participative methods and shift the balance of power towards beneficiaries. We know that this engagement will also enrich our own practice through the benefits of mutual exchange.

I am very proud that we are playing a leading role in efforts to demonstrate how "hostile environment" policies in the UK are impacting on asylum seekers and refugees including torture survivors. This year also saw the publication of some immensely powerful research that put survivors' voices and calls for change at the fore. Our report into torture in the Democratic Republic of Congo gained significant traction in Africa, at the United Nations and elsewhere as part of our sector-leading work to use forensic medical evidence to expose torture practices and hold those in power to account

Standing with survivors to challenge torture and advocate for their rights has been part of our philosophy since we were founded more than 30 years ago, originally as the doctors' group of Amnesty International. I am thrilled that our new visual identity, based on input from many survivors, staff and supporters, captures this determination so well and has been so warmly embraced by our community.

Our magnificent and loyal donors are integral to the Freedom from Torture community, partners in our common humanity and sense of oneness. We are nothing without you – together with you we are a formidable antidote to a world where the President of the United States feels able to say that torture "absolutely works". Thank you for helping us to challenge this dangerous falsehood.

A survivor said "Torture is a tool to silence". The whole Freedom from Torture community stands with survivors, in shared humanity, knowing that we are all interdependent and equally valued, totally committed to giving survivors the voice and power that torturers tried to take away and working for our ultimate vision of a world free from torture.

I extend my heartfelt thanks and appreciation to all our staff, volunteers, interpreters, trustees, donors and above all, to the survivors who come to us.

Sue Berelaity

**Susan Berelowitz, Chair of Freedom from Torture** 

## MESSAGE FROM THE CHIEF EXECUTIVE



These are troubling times. I believe that the normalisation of extremist views by politicians and public figures more interested in power than responsibility is leading to a clear and immediate danger to human rights globally. This includes the absolute ban on torture.

Across the world, values of tolerance and freedom are under threat. Proponents of torture are gaining the upper hand. They are taking to the helm of governments, even in democracies like Brazil, the Philippines and the United States of America.

Here in the UK also, we cannot take our principles for granted. After years of damaging narratives about the need to bend our rules in the fight against terrorism, a third of Britons believe that torture can be justified sometimes.

In 2018, our government failed to cooperate fully with a parliamentary inquiry into UK torture complicity during the so-called "war on terror". An apology was finally made to a couple rendered with MI6 support to torture and ill-treatment in Libya, but only after a protracted legal battle. Still we are waiting for the full truth with accountability for these shameful abuses. Our fight for an independent judge-led inquiry goes on.

Torturers everywhere are emboldened in this climate. And survivors of torture feel more threatened and alone.

Countries of asylum are trying harder to close their doors. In the UK the bar for proving torture in the asylum system is becoming impossible to meet in practice. Those failed by the asylum system are especially vulnerable after years of austerity and what has become known as the "hostile environment".

Against this background we launched a participative process to build a new strategy for 2019-21. Survivors and staff told us to go back to our roots by stepping up work to defend the torture ban and ensure the UK is a welcoming place where survivors can rebuild their lives in safety and with dignity.

Being a compassionate and caring organisation that helps individual survivors of torture to rehabilitate through our clinical services is still the core of what we do. At the same time, we are more determined than ever to use what we know about the terrible psychological and physical effects of torture to advocate against it.

We put this into action by taking to the streets with survivors, staff and supporters to protest the UK visit of Donald Trump because he endorses torture. Nigel Farage waved and whinged about our placard on Sean Hannity's Fox News show which was a highlight of the year for me!

We've also poured our human rights ethos into our powerful new brand. We hope it will help grow our community of supporters so that we can invest more in our life-saving treatment and medicolegal report services.

We seized the opportunity of the Windrush scandal to highlight parallels between the mistreatment of Caribbean immigrants and the Home Office's inhuman treatment of asylum seekers. We augmented our "Proving Torture" campaign by building a coalition of human rights, refugee and faith leaders to demand that the "Windrush lessons learned review" look at wider systemic problems with Home Office culture and decision-making.

At the centre of our new strategy is our deep commitment to survivor empowerment. We believe in the capacity of rehabilitation not only to rebuild lives, but to give power back to survivors so they are able to speak and advocate effectively for themselves. As well as standing with survivors to defend their rights, this means strengthening the voice and power of survivors within our own organisation, as our Chair Sue Berelowitz has described.

The flagship commitment of our new strategy is the building of new pathways through our treatment service to better meet the needs and priorities identified by survivors themselves, ensure more choice for them and widen access with a focus on those who can benefit most from our holistic model. We will also look at how we can increase the impact of our capacity-building service and expand it to cover new areas including our sector-leading survivor empowerment models.

In short, 2018 was a year of renewal at Freedom from Torture. We refreshed our core values, reconnected with our human rights ethos and developed a new visual identity to communicate this to the world. We strengthened our survivor engagement machinery, set a new three year strategy, brought fresh talent into our management team and laid the groundwork for the most comprehensive review of our treatment services in more than a decade.

None of this would be possible without the generous support of our donors. We are a people-powered organisation with a deeply human mission. Thank you for helping us in our quest to achieve more in this moment of peril for all we believe in.

Jonya Jecah

**Sonya Sceats, Chief Executive** 

# **CONTENTS**

Trustees' Report	
2018 in numbers	5
How we make a difference	6
Where do torture survivors come from?	7
Our services	8
What we do - Rehabilitation	10
What we do - Protection	12
What we do - Accountability	13
Achievements in 2018	16
Strategic report	19
Plans for the future period	20
Financial results for 2018	21
Fundraising statement	24
Risk Management	25
Organisational Structure	26
Statement of trustees' responsibility	27
Independent auditor's report	28
Financial Statements	
Statement of financial activities	31
Balance sheet	32
Cash flow statement	33
Notes to the financial statements	34
Reference and administrative details	52
of the charity	

# 2018 IN NUMBERS

NUMBER OF SURVIVORS WHO RECEIVED DIRECT SERVICES

852

NUMBER OF FACE TO FACE APPOINTMENTS FOR SURVIVORS OF TORTURE

16,848

**NUMBER OF EXTERNAL SERVICE PROVIDERS TRAINED** 

1,592

NUMBER OF CAMPAIGN ACTIONS TAKEN 40,786

NUMBER OF PEOPLE REACHED THROUGH SOCIAL MEDIA 5,730,862

NUMBER OF PEOPLE WHO SUPPORTED US

28,086

## **HOW WE MAKE A DIFFERENCE**

Freedom from Torture transforms the lives of individual survivors in the UK through our specialist torture rehabilitation services.

Again and again, survivors of torture tell us that they feel they have found their own humanity once more and have regained control of their own lives. They thus defeat the inhumanity of their torturers who deliberately set out to destroy lives. These direct services provided by Freedom from Torture for torture survivors form the bedrock of all that we do and the need is growing.

In addition to our own services, we also work to build the capacity of other providers in order to maximise access for survivors to high quality rehabilitation services.

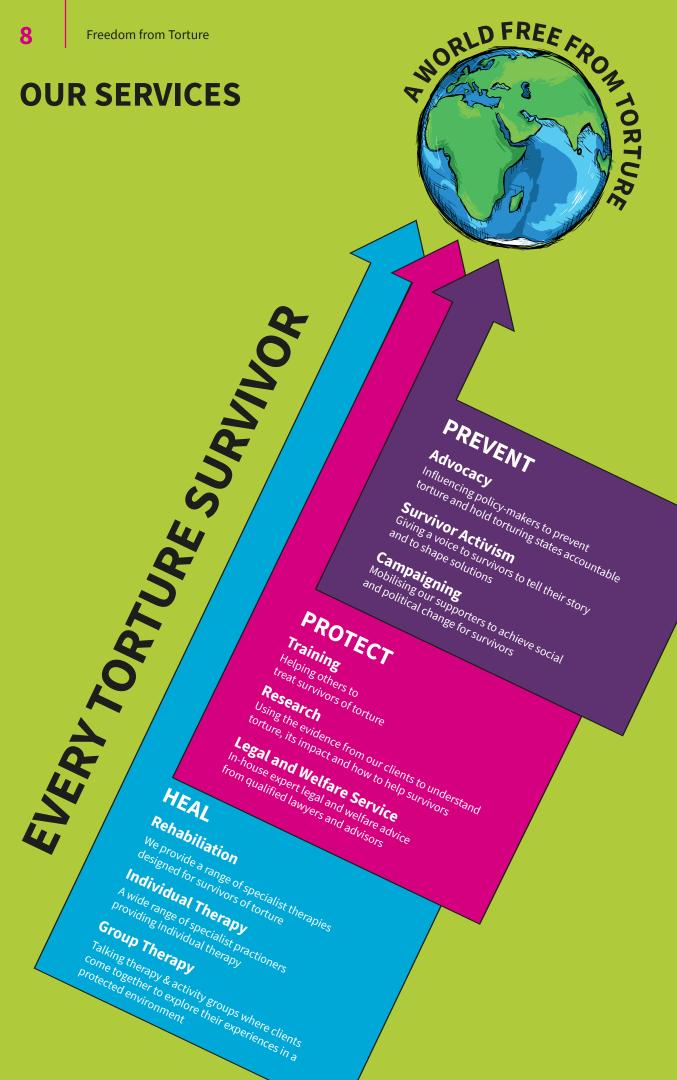
We are more than just a service provider. We are committed to using expertise and evidence from our work with survivors to tackle the problem of torture and expose its human cost. We work with survivors and our supporters and partners to campaign for the rights of survivors, including in the asylum system, and for torture prevention and accountability.



# WHERE DO TORTURE SURVIVORS COME FROM?

Countries with the highest number of referrals to Freedom from Torture in 2018 for therapy or forensic documentation of torture





# "THERAPY IS THE FLOWER OF THIS ORGANISATION, IT IS A WAY OF UNLOCKING PEOPLE'S POWER THAT THE TORTURER TRIED TO TAKE AWAY"

- Survivor of torture who rehabilitated at Freedom from Torture



# **WHAT WE DO - REHABILITATION**

#### **How We Help Our Clients**

Freedom from Torture takes a holistic approach to rehabilitation, catering for the unique needs of survivors of torture. We provide a range of tailored psychological therapies and activity groups to help our clients recover from their experiences and deal with the ongoing trauma.

Unlike other trauma victims, survivors of torture face additional challenges because they have had to flee their homes and seek asylum in the UK. Freedom from Torture provides practical help, such as legal and welfare advice, to support survivors in navigating the asylum system and accessing services like housing and welfare which play a crucial role in their recovery.

Every year we see many hundreds of survivors of torture at our five clinical centres throughout the UK. All referrals go through a rigorous assessment to identify how best we can have a lasting impact on the survivor's long-term health and wellbeing.

Our clinicians offer a range of therapies, both one-to-one and in groups, helping torture survivors to deal with the physical and psychological impacts of their experiences. We monitor our impact through a specially designed Outcome Tool throughout the rehabilitation process to ensure that every client receives the best treatment possible.



#### **Stabilisation**

Giving survivors the practical and emotional support required to start the recovery process



#### **Trauma Focused Therapy**

Specialised practitioners providing therapy that treats symptoms of Post Traumatic Stress Disorder



#### **Targeted Therapy**

Specialised therapies for specific problems linked to trauma (like depression, anxiety, shame or grief)



#### **Integration/Reintegration**

Assistance and support to enable the survivor to reconnect with the world



\* Picture posed by model to protect Avanthi's identity

#### **Avanthi's Story**

In early 2016, Avanthi was referred to Freedom from Torture for treatment. She is from Sri Lanka, but had to flee the country with her two young children. One night, security services burst into her home and took her husband. The next morning, they returned and took Avanthi.

On numerous occasions Avanthi was tortured, beaten and raped, and the men threatened to kill her children if she ever told anyone. Her husband was never seen again but Avanthi and her children escaped to the UK.

Through one-to-one therapy and group sessions like the Art Group and Gardening Group, developed specifically for dealing with the trauma caused by torture, Avanthi recovered. Freedom from Torture's rehabilitation services not only provide therapy but also practical support to help survivors and their dependents face the challenges that come with being an asylum seeker in the UK.

Avanthi has now overcome her Post Traumatic Stress Disorder and nightmares. She now goes to college three times a week to study English. Her daughters are doing well in school.

# WHAT WE DO - REHABILITATION

**Training and Capacity Building** 

Since 1985 we engaged with over

50,000

service providers

We cannot reach every survivor of torture who needs us, so we work to increase the capacity of others.

The mission of our Training and Capacity Building service is to promote change in practice to improve the services for survivors of torture throughout the UK.

We design our programmes to ensure that survivors of torture receive better services. Our internal impact assessment found that:

- We are reaching the right people
- Our open courses successfully raised participants' awareness, understanding and skills needed to help survivors of torture
- Our bespoke team and organisation training led to changes in culture, organisational priorities and attitudes
- Our sector meetings improved cross-sector learning and joint advocacy

Overall, we found strong evidence that Freedom from Torture's training and capacity building is highly supportive to service providers and through them, to survivors of torture.

Our Training and Capacity team provides a range of practical, expert, tailored training to the organisations that survivors of torture in the UK rely on. These include:

- Psychotherapeutic voluntary & statutory counselling services
- Health providers such as GPs, nurses, midwives, psychiatrists and pain specialists
- Social services providers
- Child and adolescent mental health services
- Organisations providing advice to asylum seekers and refugees
- Legal representatives
- Housing providers

# Supporting the UK's biggest therapy provider (Improving Access to Psychological Therapy, NHS)

In 2018 Freedom from Torture developed and delivered a bespoke training course aimed at helping the frontline staff and their supervisors to Improve Access to Psychological Therapy, NHS (IAPT), which provides therapy to 900,000 people in the UK every year. Many survivors of torture will be referred for the short-term therapy they specialise in. IAPT practitioners usually do not have experience of working with the multiple and complex needs of asylum seekers who have suffered torture. The training was developed with input from Freedom from Torture's service users.

The one-day course developed specially for IAPT titled "Best Practice for IAPT Therapists supporting service users with complex trauma, including survivors of torture" was successfully piloted in 2018.

Participants fed back that they felt more able to adapt their therapy to this client group. They also felt more knowledgeable about the barriers faced by clients and the types of services available to meet their holistic needs.

The overall goal is to increase accessibility to short term psychological therapy services nationally for refugees, asylum seekers and survivors of torture who have experienced serious/complex trauma. The training programme, which can be rolled out as IAPT requires, will help achieve this.

#### **IAPT Training Participant Feedback**

- 100% agreed or agreed strongly that the materials/activities during the training effectively supported their learning
- 100% agreed or agreed strongly that the facilitators approach/style supported their learning
- 94% agreed or agreed strongly that the training met the learning objectives

# WHAT WE DO - PROTECTION

Our medico-legal reports help asylum decision makers identify survivors of torture in need of protection as refugees

Freedom from Torture's expert clinicians document the effects of torture in medico-legal reports (MLRs). They are forensically produced and reviewed by teams of highly skilled doctors and lawyers.

Our MLRs document evidence of the physical and psychological impact of torture on survivors. A Freedom from Torture MLR is a robust legal document, which applies guidelines set out in the Istanbul Protocol - the international standard for the documentation of torture.

Freedom from Torture's MLRs are considered expert witness testimony by the Home Office and asylum tribunals, which regard them as the benchmark for evidence in the area.

Since 1985 we have produced over

13,000

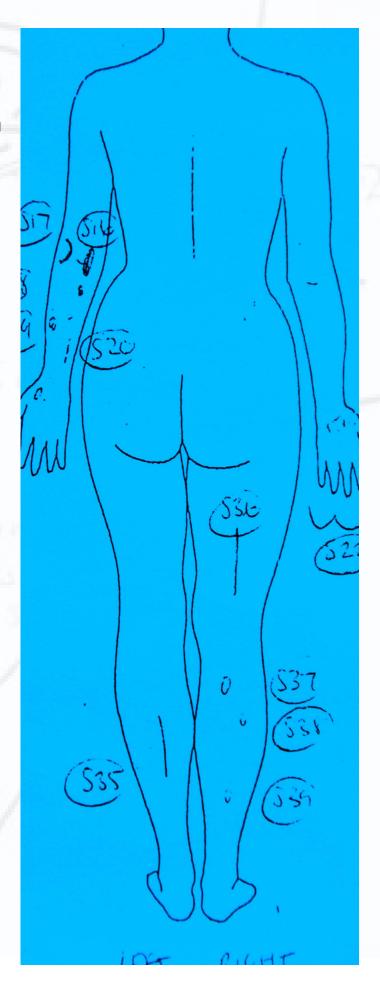
Medico-legal reports

"Thank you so very much to you and the team for taking on [my client's] referral and making all the difference in his appeal. Your report seems to be the only evidence that was determinative of credibility in this case."

- Duncan Lewis solicitors

"Thanks for getting back in touch – I can confirm [my client] was granted refugee status. Thanks very much for Freedom from Torture's support in this case. Having reviewed your report I think it provided crucial evidence in this case."

- Camden Community Law Centre



# WHAT WE DO - ACCOUNTABILITY

#### Influencing backed by research

Freedom from Torture campaigns for meaningful human rights change, working to persuade governments and other actors to uphold the global ban on torture. We provide research and policy guidance to advocate change on behalf of survivors of torture.

#### The Democratic Republic of Congo report

Far removed from the conflict zones in the Democratic Republic of Congo, state authorities have been routinely detaining and torturing political activists and those perceived to have challenged the government.

Freedom from Torture has analysed the medico-legal reports of 74 Congolese women and men detained between 2005 and 2017, with the majority of detentions occurring from 2011 onwards.

These women and men were detained for exercising their constitutional rights and were engaging in lawful activities. All were tortured because of their own or others' political or human rights activity. This includes being a rank-and-file supporter of opposition parties or attending a single meeting or demonstration, for example about democracy or women's rights. None of those targeted had a high profile.

They were arbitrarily detained in official and unofficial detention sites that operated completely outside the law. Torture was widespread in all sites and most of those detained, men and women alike, were raped on multiple occasions and by multiple perpetrators acting with complete impunity.

More than half were detained more than once, often for similar activity, and most were tortured every time. Most were in detention for fewer than six months on their most recent or only arrest. The vast majority escaped, often with the assistance of a guard, without any formal process or explanation.

#### **Producing the report**

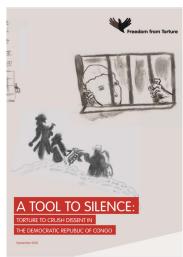
Freedom from Torture has its own forensic evidence base in the form of the medico-legal reports we produce in relation to individual's asylum claims. These reports are produced with the medical and legal rigour required of expert witness testimony used by UK courts. They are a unique and objective evidence base.

In the last four years we have produced 74 medico-legal reports for survivors of torture detained by the authorities in the Democratic Republic of Congo. These lengthy evidence based reports were put through a systematic review, so the evidence could be captured, categorised and analysed objectively.

#### **Publication**

Our detailed report was published in November 2018 and launched with participation of survivors of torture from the Democratic Republic of Congo across events and several media platforms.

The report was widely praised and reported on by major media outlets across the world.



For more information: www.freedomfromtorture.org/research-and-submissions



## WHAT WE DO - ACCOUNTABILITY

#### **Survivors Speak OUT Network**

Survivors Speak OUT is a survivor-led activist network made up of men and women who have fled torture and sought protection in the UK. Network members are all former clients of Freedom from Torture and live around the UK.

**Kolbassia Haoussou**, Co-founder and Coordinator: "Our common ground in the network is that we all have a lived experience of torture and we have all had to seek protection in the UK through the asylum system.

The network was founded by a small group of former clients of Freedom from Torture back in 2007. Our purpose is to raise public awareness and influence decision makers about torture and its impact including the challenges facing survivors trying to rebuild their lives in the UK.

Survivors Speak OUT wants to redefine the expert because we are more than case studies or 'testimonies' whose voices are appropriated by others in the fight against torture; we are experts seeking our own opportunities to engage and influence others.

Over the last ten years, we have spoken to thousands of young people around the country at schools, colleges and universities. We have influenced decision makers in the UK and abroad including the UK Home Office, Members of Parliament, think-tanks, members of the European Parliament and the United Nations to name a few. We have also had our members' views, events and articles quoted and published in the news and via blogs. We have supported training and capacity building initiatives including for lawyers, doctors and officials in the UK.

When I came through my therapy at Freedom from Torture, I was determined to find a way to let other survivors know there is a way out. I wanted them to know that they could speak about their experiences but also that they **should** speak about their experiences, if we are to bring perpetrators of torture to justice.

It has been a difficult journey but today the network stands as proof that there is life after torture. Our torturers wanted to keep us silent but we have a message to spread and we will not be quiet until we have left our legacy."



"I WANT THE NETWORK TO GROW BEYOND THE UK TO BE A GLOBAL COMMUNITY THAT SPEAKS DIRECTLY TO THOSE IN AUTHORITY ABOUT WHAT IT MEANS TO BE A SURVIVOR OF TORTURE"

- Survivors Speak OUT member



#### A Survivors Speak OUT member's story

"I came to the UK in 2010, having fled the political oppression in Gambia. I was seeking asylum but was placed in detention. While in detention my solicitor referred me to Freedom from Torture. I was broken inside at the time but the therapy I received helped me rebuild my sense of self. At first, I did not want to or know how to talk about what had happened to me but my feelings and need to speak out about what was inside was like a compacted force in my chest.

I joined Survivors Speak OUT Network after my therapy ended and have been a member for over five years. In that time the network gave me training in public speaking and writing. These tools gave me the confidence to speak not only on my behalf but on behalf of all survivors of torture. The biggest highlight for me was speaking at the Houses of Parliament, in front of several MPs. I told them directly that I had been wrongly detained by their government and the huge impact this had on me.

I believe it is critical that people know about torture and its impact and the only way they can truly get some understanding of what it means to be tortured is to hear first-hand from survivors like the members of the Survivors Speak OUT. I want the network to grow beyond the UK to be a global community that speaks directly to those in authority about what it means to be a survivor of torture. "

# **ACHIEVEMENTS IN 2018**

In April, Freedom from Torture, alongside our patron, Lord Dubs, jointly submitted an open letter signed by 20,000 people to the Home Office, addressing the definition of torture.

Nearly 20,000 people supported Freedom from Torture's call for the Home Office to consult more widely on its redrafted definition of what constitutes torture for the purposes of immigration detention policy. The open letter addressed the flawed definition of torture and the likelihood of this leading to more torture survivors being wrongly locked up by the Home Office.

We continued lobbying parliamentarians about how to strengthen safeguards against detention of torture survivors. The Home Affairs Select Committee and the Joint Committee on Human Rights have reflected and quoted Freedom from Torture's recommendations in recent months.





#### Christmas care boxes for all our clients

For many survivors of torture, Christmas is a difficult time spent far away from loved ones. In 2018, we asked our supporters to show survivors they're not forgotten by helping us donate a Christmas gift to each and everyone of them. Thanks to the amazing response we were able to give out over Christmas care boxes to every client we worked with. They included many of the essential items they find difficult to afford. For many of our clients this was the only present they got all year.

#### Parliamentarians salute ten years of Survivors Speak OUT

Parliamentarians, torture survivor activists and directors of human rights organisations were amongst the many guests joining Freedom from Torture trustees and staff at the Survivors Speak OUT tenth anniversary event at the Houses of Parliament on 26 June, the International Day for Support of Victims of Torture.

The Survivors Speak OUT event kicked off with a bittersweet reminder of home for many present; a Congolese song, Yahweh Sala (God is working), led by activist Jeanp'y, before moving on to celebrate the crucial contribution survivors of torture bring to policy-making, and the work of Survivors Speak OUT.



#### **Healing Neighbourhood Project in Scotland**

Thanks to grants from the National Lottery Community Fund and Scottish Government our Healing Neighbourhoods Project in Glasgow was able to run the Thriving People Thriving Places group. The group was co-facilitated by a Group-worker Psychological Therapist, Community Development Worker and volunteer Community Connector artist.

Participants explored their own concept of what it means to 'thrive', in relation to themselves, each other and in relation to the places they inhabit. The group created a film exploring key themes from the content explored.

The film screened as part of the 2018 'Haud the Bus' Gorbals community event. Survivors then organised an activity as part of the European Champion Festival, where they screened the video.

You can watch the video by searching on Youtube: Healing Neighbourhoods: 'Thriving People, Thriving Places' 2018.



"It is not a case of ensuring that the shocking treatment of the Windrush generation 'never happens again'. It is already happening – redoubling the pain of those who have already suffered so much and holding them back from starting a new life in safety."

Joint letter to the Home Secretary coordinated by Freedom from Torture with refugee organisations, human rights groups and faith leaders on parallels between the Home Office treatment of the Windrush generation and the treatment of asylum-seekers.

# Pressure on the Home Office to ensure that torture survivors receive the protection they need quickly

We helped to design and deliver training for Home Office caseworkers which began in 2018, and continues, jointly with the Helen Bamber Foundation. The training is designed to improve the handling of asylum cases in which torture was prevalent. The training should make a difference to the way current and future cases are handled, thereby ensuring torture survivors right to finding safety in the UK.

We also built a coalition of more than 30 human rights, refugee sector and faith leaders to expose parallels between the Home Office treatment of the Windrush generation and the treatment of asylum seekers and call for an independent public audit of decision-making.

#### Bringing our look up to date

Whilst we have been able to grow, our research showed that still not enough people had heard of us or knew what we do so we have changed our visual identity to give the charity a powerful and modern presence that will help our voice be heard by more people. Much of this work has been done either in-house or on a pro-bono basis so we have really been able to keep the costs down. Our new look and tone of voice keeps us true to who we have always been but it is bolder, reflecting the current troubled times and the addition of our name into our logo makes it a lot easier for people to remember who we are. This annual report is one of the first times we have used our new look and feel – warm, clear and bold but demonstrating the expertise and authority that is so important to our success.





"Our relationship with Freedom from Torture has been inspirational. It has provided evidence and inspiration to increase Arsenal's ambitions to develop equally impactful projects across the globe"

Svenja Geissmar Chair, The Arsenal Foundation

As part of the unique services we offer, Freedom from Torture and Arsenal Football Club have joined together to help survivors of torture recover through football

#### **A Pioneering Partnership**

The Arsenal and Freedom from Torture football group has been running since 2012. Clients are all survivors of torture who had to flee their home countries. The football group seeks to improve their wellbeing in a safe and enjoyable environment.

The group has an emphasis on wellbeing, with improvements in fitness and enjoyment as additional benefits. An important element of the football group is that the sessions are delivered jointly by Arsenal staff and Freedom from Torture clinicians.

The group leads to members linking into other aspects of the Arsenal Foundations programmes and initiatives, which lead to further improvements in their wellbeing and opportunities for the future.

In 2018, an independent evaluator, Dr Rebecca Horn, assessed the effectiveness of the group. The evaluation found that the group was making a significant contribution to survivors' rehabilitation and recovery, improving members' social, mental and physical wellbeing.







### **TACKLING TRAUMA**

Evaluating the impact of the Arsenal and Freedom from Torture football therapy group

**NOVEMBER 2018** 

Dr. Rebecca Horn Independent Psychosocial Specialist

## STRATEGIC REPORT

#### **Challenges for survivors of torture in 2018**

Torture persists in many parts of the world and the absolute ban is under strain as part of a populist backlash against human rights. Torture proponents are coming to power, even in some democracies.

More survivors of torture are on the move but many countries are trying harder to close their doors. Those seeking sanctuary in the UK are still routinely disbelieved by the Home Office, even when they have extensive medical evidence of torture.

More survivors in the UK, especially those with insecure immigration status, are being turned away from basic services due to the "hostile environment" and austerity. As a result, the cases we take on tend to be the most complex in mental health and legal terms and they are highly resource intensive.

#### **Our operating environment**

Like many charities working with vulnerable people, we welcomed the media spotlight on safeguarding in 2018. We ensure that safeguarding is "everybody's business" at Freedom from Torture and are building on this to forge a new "whole organisation" approach.

We are also contributing to sector-wide efforts to strengthen public trust in charities via efforts to promote our transparency and accountability.

We ran a major cross-organisational project to ensure compliance with new data privacy laws and invested in the assessment and communication of our impact in fighting torture and supporting survivors.

We engaged with survivors of torture and staff to refresh our core values.

We have carefully assessed the implications of Brexit for torture survivors seeking safety in the UK and for our organisation and have risk mitigation strategies in place.

Financial uncertainty remains a challenge. We have tremendously loyal supporters but need to grow our community in order both to defend the torture ban in the face of a global authoritarian resurgence and help more survivors in the UK to rebuild their lives. Our new harder-hitting brand and campaigns are designed to expand our reach.

#### **Public benefit of our activities**

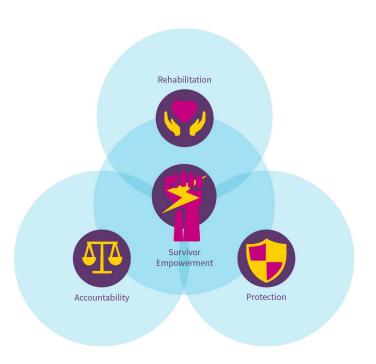
We provide physical, psychological, legal and welfare support to people in the UK who have survived torture. We also support other providers to deliver high quality rehabilitation services to survivors. We deliver wider public benefit through promoting social integration of torture survivors, raising public awareness of the use of torture and its terrible human impacts and promoting a world free from torture.

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.

#### **Our new strategy**

In 2018 we took stock of all these trends and developed a new strategy to boost our impact in ensuring rehabilitation and protection for survivors of torture in the UK and using evidence from our clinical work and the expertise of survivors themselves to prevent torture and hold torturing states to account.

At the heart of our new strategy is a commitment to survivor empowerment within Freedom from Torture, including in the shaping of our services, and beyond via our world-leading models of survivor activism. In 2018 we worked with the British Institute of Human Rights to strengthen our human rights based approach to service design and delivery.



## PLANS FOR THE FUTURE PERIOD

Our new strategy for 2019-21 sets out our four key goals as follows:

# To help more survivors of torture in the UK to realise their right to rehabilitation

In 2019 we will undertake the most comprehensive review of our treatment services in more than a decade to build on the successes of our recent clinical pilots, improve choice for survivors and expand our service capacity. New "pathways" through our rehabilitation service will be co-designed with survivors themselves via service user panels in each of our five centres and our first ever national survivor-led client survey.

We will create a new trainee placement programme to deepen our capacity-building support for other health and social care providers working with torture survivors.

# To ensure survivors of torture in the UK receive effective protection and are not returned to their countries of origin to face a risk of further torture

In 2019 we will achieve a milestone in our Proving Torture campaign to improve Home Office use of medical evidence of torture via roll-out of new training, which we helped design, to asylum decision-makers. We are discussing with the Home Office and UN High Commissioner for Refugess how best to conduct a quality audit to assess the impact of the training and help us identify any further action required to tackle bad practice.

We will continue to support a coalition of refugee, human rights and faith groups to expose parallels between the Home Office's mistreatment of the Windrush generation and the systematic disbelief of asylum-seekers and ensure that lessons from the Windrush scandal are also applied for the benefit of people seeking safety from torture and other forms of persecution.

We will continue to campaign publicly for an end to Home Office detention of torture survivors.

# To expose torture in order to strengthen prevention efforts and secure justice and international protection for survivors

In 2019 we will intensify our work to combat threats to the absolute ban on torture via campaigns and increased public engagement supported by a new brand that strongly signals our commitment to building a world free from torture. We will hold the UK to account at the UN for failings in its compliance with the UN Convention Against Torture, including ongoing lack of accountability for complicity in CIA torture. We will step up pressure on states where our service users were tortured.

# To be a model of best practice in enabling the empowerment and agency of torture survivors

In 2019 we will strengthen participation by survivors of torture in our governance and management and finalise a new three-year service user strategy. In line with a human rights-based approach, survivors will be firmly in the driving seat of the process to define new "pathways" through our treatment service (see above).

We will also begin development of a package of tools and support for other organisations in the UK and beyond seeking to learn from our models of service user engagement and survivor activism.

In addition to these activities above to deliver on goals in our strategic plan we will strengthen Freedom from Torture via:

- new measures to support staff, including volunteers and interpreters, to deliver the best possible services to survivors of torture including a new trauma-informed wellbeing framework, a new "whole organisation" approach to safeguarding, a review of our pay and reward structure, and a new learning and development strategy aligned to our service reforms;
- launch of our new brand and website to support our stronger campaigns focus and grow our supporter base and income;
- a new fundraising strategy informed by pilots, a stronger focus on major donors and philanthropy and prospecting of new trusts and grants, including in the human rights sector.

## FINANCIAL RESULTS FOR 2018

The financial results for the year are set out in the Statement of Financial Activities. Overall 2018 was a good year financially with and the appropriate action required is agreed and implemented. income exceeding £9.5m. Expenditure was within budget with no major unforeseen cost pressures impacting delivery of our services.

During 2018 the organisation was able to increase its spending on charitable activities by over £100k, compared to the previous year.

#### **Income**

We were able to increase Income from Trusts and Foundations significantly, up 27% in comparison to 2017. Gifts in response to appeals, supporter newsletters and similar fundraising activities also increased. Our November fundraising appeal, asking supporters to fund a care box for torture survivors, was one of our most successful ever, generating over £275k (including Gift Aid) in little over a month and half. Legacies accounted for almost £2.2m of our income. We believe that this income stream will increase in the mid-term (next four to five years) based on projections of our legacy pipeline and donor file.

Income from charitable activities reduced compared to last year because some grants from government and public bodies came to an end in 2017. We have worked hard to replace these grants and expect income in this area to increase in 2019.

#### **Expenditure**

We have been able to deliver consistent and sustainable increases in charitable expenditure throughout the last four years. Expenditure on raising funds in 2018 remained at a very similar level as the previous year and generated a comparable level of income.

#### **Fixed Assets**

Total capital expenditure, including intangible assets, was £149k. The majority of this related to the purchase of a new telephone system, which will greatly enhance our internal communications, allowing for remote access meetings and running cost savings.

#### **Summary**

Freedom from Torture finished 2018 in a good position financially, with healthy reserves. Income remained robust despite the difficult external environment and we were able to continue the trend of increasing expenditure on our much needed services. We continue to be committed to ensuring financial stability alongside long-term sustainable growth.

#### **Reserves Policy**

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. While every effort is made to have realistic income forecasts, the charity retains adequate levels of reserves to cover potential income shortfalls.

The level of reserves is set by identifying the potential risk and level of shortfall for all of our main income streams. This is done by looking at historical fluctuations, type of income and level expected in the financial year. The potential risks for each income stream are added together to make a "worst case" scenario and the reserves level is set to cover this scenario. In addition, the level of reserves retained will cover the period

during which any major shortfall of income would be identified

The above analysis has led to a policy of maintaining a General Reserve equivalent to between two and four months' direct charitable expenditure, which equates to £1,090,970 and £2,181,940. 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 Committee.

The Trustees have designated funds as shown on page 23 which include a fixed assets reserve, long term donation, major building repairs and working capital reserve.

#### **General Reserve**

The organisation ended the year with general reserves of £2.008 million which is within our target range. Trustees have agreed a budget for 2019 that will see the general reserve stay at a similar level in 2019.

#### **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 2018 during the next financial year.

#### Total funds held at the end of 2018 were as follows:

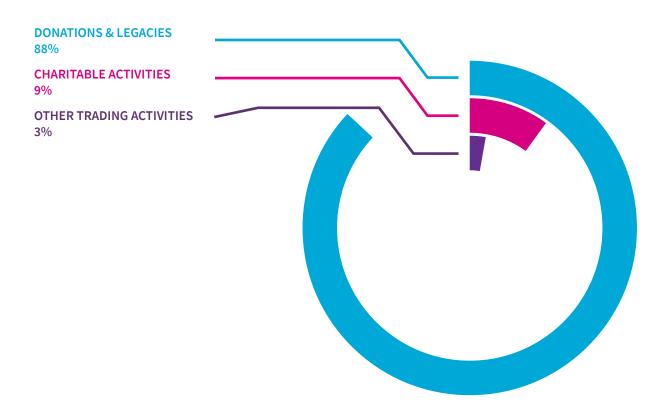
Fund	Total (£)
Designated Funds	£5,944,937
General Reserve	£2,008,178
Restricted Funds	£774,238
Total Funds	£8,727,353

#### **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.

# **FINANCIAL RESULTS FOR 2018**

#### **TOTAL INCOME**



#### **TOTAL CHARITABLE EXPENDITURE**



# **FINANCIAL RESULTS FOR 2018**

Designated Fund	Description	Use of Fund	Value at Year-end
Fixed Asset Reserve	Property (two buildings owned by the charity, used as clinical centres) & IT 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.	£3,693,898
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.	This fund was not used in 2018. Trustees have received professional advice on the likely repairs and replacement costs over the next 24 years for the main building the charity owns. This shows that the current fund, plus current rate of investment, should cover expected needs over the medium to long term.	£492,400
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).	£1,231,827
Total			£5,944,937

# **FUNDRAISING STATEMENT**

#### **Fundraising statement**

Our fundraising strategy and approaches are periodically reviewed and evaluated to ensure that the money we invest is maximising income whilst remaining true to the values of the organisation. This allows us to raise funds in an ethical way and help as many torture survivors as possible.

#### **Calculating fundraising efficiency**

For every £1 raised through donations, 74p is spent on supporting survivors of torture. The remaining 26p is invested in fundraising the next £1.

#### How we fundraise

All of our fundraising activities are driven by the needs of the survivors we help and are conducted with our generous supporters in mind. We ensure that we do not engage in practices that are inconsistent with Freedom from Torture's values and have established principles to maintain this. Our Supporter Promise highlights these principles and is openly available to all supporters and members of the public. It can be found here: https://www.freedomfromtorture.org/get\_involved/supporter\_resources

To maximise the impacts of our investment in fundraising, we do sometimes work with external specialists. Before we work with any external organisations, including telephone agencies and creative and marketing organisations, we ensure they comply with our high standards and with all relevant legislation. All of our contracts with these agencies and organisations, as well as any other partners, are General Data Protection Regulation (GDPR) compliant and follow Freedom from Torture's own supporter and privacy policies. We regularly review all partnerships, monitor their work and provide training to their staff.

We are members of the Institute of Fundraising and the Lotteries Council, are registered with the Fundraising Regulator, and abide by the Code of Fundraising Practice. We also follow all relevant legislation and best practice in the charitable sector and are fully compliant with GDPR.

The donations, engagement and involvement of supporters is vital in allowing us to help survivors of torture. Without this, we simply wouldn't be able to do the life-changing work that we do. Our dedicated supporter care team is available every week day and aims to respond to all questions, concerns or complaints within 5 working days. They can be contacted on info@freedomfromtorture.org or by phoning 020 7697 7788.





## **RISK MANAGEMENT**

We take a robust approach to identifying, monitoring and actively managing risks facing Freedom from Torture. Consideration of risk is streamed into all of our senior management meetings and we use a risk register to capture and manage the most important risks. Our risk management encompasses and differentiates between strategic and operational risks.

The register is formally reviewed and updated every month by the Senior Management Team. At every Board of Trustees meeting the full register is reviewed and feedback is used to ensure we continue to identify and have the most effective mitigation plans and strategies in place. Many actions to reduce risk were implemented during 2018.

#### Summary of our top five risks

#### Risk 1

A treatment client of Freedom from Torture harms or kills self or another person or commits other serious crime

#### Mitigation includes:

Scheduled risk assessments for all treatment clients, with consideration of interagency contacts; major incident response plan in place; suite of relevant policies agreed; risk management and suicide prevention training for all clinicians.

#### Risk 2

A preventable removal of a treatment client with protection needs to a country where they were tortured

#### Mitigation includes:

Risk of removal included in all regular risk assessments for all treatment clients; removals prevention protocol in place; all "appeal rights exhausted" treatment clients cases reviewed by specialist in-house Legal and Welfare Service.

#### Risk 3

Clinical services not developing in line with the external evidence base, leading to risk of service users not being able to adequately access their right to rehabilitation through effective service delivery.

#### Mitigation includes:

Annual audit of all client service areas by internal quality assurance system, carried out by peer review and service users; case management supervision reports highlighting clients at high risk produced weekly; new clinical pathways model successfully piloted during 2018 for roll out during 2019.

#### Risk 4

Failure to identify or adequately respond to a safeguarding concern leading to serious incident

#### Mitigation includes:

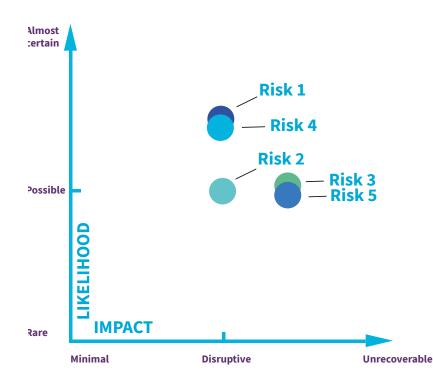
All service managers are trained to level three safeguarding via local safeguarding boards; designated safeguarding lead focused specifically on children, maintains central record of referrals, actions and outcomes; safeguarding policies, including prevention guidance, in place on children and adults; recruitment process requires DBS checks and verification of two references.

#### Risk 5

Failure to raise adequate funds to enable us to deliver our strategic plans

#### Mitigation includes:

Increased investment in Fundraising and Communications directorate in 2019 to protect and develop our long-term income streams; launch of a brand review to raise profile; piloting several new fundraising initiatives; funding agreed to roll out new initiatives, once viability confirmed.



# 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. 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. We adopted the brand name of Freedom from Torture during 2011. Our only subsidiary, Survivors Trading Limited, is dormant and has no significant assets or liabilities.

#### **Key management 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 43 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 is currently being reviewed and will be implemented from January 2020.

#### **Organisational structure**

In March 2018, Freedom from Torture adopted the Charity Governance Code to continue to drive forward improvements in its governance. We will endeavour to apply the best practice as set out in the Code during 2019.

The governing body is the Board of Trustees (the Board) which met five times in 2018. The Trustees are also Directors of the company. The following three standing Committees of the Board, each consisting of a number of Trustees met four times during the year: Finance & Fundraising, Clinical and Legal Governance and Policy and Advocacy.

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 departments, noting significant developments in our work and in the environment in which we operate.

The Board includes senior professionals in key disciplines relevant to the management of the organisation: human rights, medicine, mental health, law, policy, finance, governance, child protection, fundraising and communications – 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. We have internal controls in place to mitigate identified risks in compliance with Charity Commission guidelines.

New trustees are appointed by the Board when the need arises to replace leavers and strengthen particular core competencies against a skills audit. Recruitment of new trustees is through an open process with vacancies advertised on various websites and applications are particularly encouraged from former service users with expertise in the fields sought. The term of office is three years, after which a Trustee may be re-appointed for up to a maximum of two 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.

New Trustees receive a comprehensive induction covering the organisation's mission, activities, strategy and finances and about their own responsibilities. The Board approves the strategy, annual budgets and major investments alongside receiving quarterly 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 interest of the charity. Away days are held to review longer term strategic issues. Details of changes to Trustees during the year are on page 52.

Chair of Freedom from Torture is Susan Berelowitz who was elected in October 2017. Following an extensive and open recruitment process, Sonya Sceats was appointed as Chief Executive from March 2018.

Clinical services (including medical, psychotherapeutic & social work) are provided through our centres in England (London and South East, North West, North East and West Midlands) and Scotland. We deliver one-to-one, group and family rehabilitation to survivors of torture and produce forensic medico-legal reports. Our clinical services directorate also provides training and capacity building services to external partners and organisations involved in the welfare of survivors of torture including NGOs and statutory services, the legal sector and immigration judiciary as well as relevant Home Office teams.

Clinical Services also deliver outreach work which includes psychotherapy, legal and welfare casework provided in outreach centres.

We employed an average of 180 people during the year and the organisation was fortunate to have the services of approximately 145 part-time volunteers. Most worked in the area of medical, therapeutic and casework services in our five clinical centres. In addition, around 50 supporters acted as volunteer holiday hosts for our clients and their families.

# STATEMENT OF TRUSTEES' RESPONSIBILITY

The Trustees (who are also directors of Medical Foundation for the Care of Victims of 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) Amend- ment (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

Sue Berelowitz Chair, Freedom from Torture Approved on the 18th June 2019

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICAL FOUNDATION FOR THE CARE OF VICTIMS OF TORTURE

We have audited the financial statements of Medical Foundation for the Care of Victims of Torture for the year ended 31 December 2018 which comprise the Statement of Financial Activities (incorporating Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland'.

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 2018 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011.

#### **Basis of opinion**

We conducted our audit in accordance with Internatioal 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 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 related to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

 the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or  the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The other information comprises the information includ ed 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.

# 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 strategic report and the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the trustees' annual report have been prepared in accordance with applicable legal requirements.

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICAL FOUNDATION FOR THE CARE OF VICTIMS OF TORTURE

# Matters on which we are permitted to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require 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

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 27, 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

We have been appointed as auditor under Section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and Section 151 of the Charities Act 2011 and report to you 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. Mistatements 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 requiredto 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.

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICAL FOUNDATION FOR THE CARE OF VICTIMS OF TORTURE

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **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; and to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities

and Trustee Investment (Scotland) Act 2005, and in respect of the consolidated financial statements, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the company's members those matters by law, we do not accept or assume responsibility to any party other than the charitable company and charitable we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Kingston Smith LLP

**Shivani Kothari, Senior Statutory Auditor** 

For and on behalf of Kingston Smith LLP, Statutory Auditor 2nd July 2019

Devonshire House 60 Goswell Road London EC1M 7AD

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

Approved	on:	

# STATEMENT OF FINANCIAL ACTIVITIES

## **Incorporating Income and Expenditure Account for the year ended 31 December 2018**

				Total	Total
		Unrestricted	Restricted	funds	funds
		funds	funds	2018	2017
	Notes	£	£	£	£
Income from:					
Donations and legacies	2	7,643,534	718,617	8,362,151	8,365,028
Charitable activities	4	352,885	472,307	825,192	938,382
Other trading activities (incl. fundraising)	3	303,824	-	303,824	317,572
Investments		20,649	-	20,649	7,156
Total		8,320,892	1,190,924	9,511,816	9,628,138
Expenditure on:					
Raising funds	5	2,405,492	-	2,405,492	2,407,532
Charitable activities		5,445,763	1,100,057	6,545,820	6,440,329
Total	6	7,851,255	1,100,057	8,951,312	8,847,861
Net (losses)/gains on investments	9	(90)	-	(90)	1,906
Net income		469,547	90,867	560,414	782,183
Net movements in funds		469,547	90,867	560,414	782,183
Total funds brought forward		7,483,568	683,371	8,166,939	7,384,756
Total funds carried forward		7,953,115	774,238	8,727,353	8,166,939

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 2018 (Company limited by guarantee - registered no. 2398586)

	Notes	2018	2017
Fixed Assets		£	£
Tangible assets	8	4,531,729	4,619,427
Intangible assets	8	19,666	36,150
Investments	9	16,105	16,195
		4,567,500	4,671,772
Current Assets			
Debtors	10	1,749,821	1,341,105
Short-term deposits		1,800,000	708,118
Cash at hand and in bank		1,641,615	2,504,473
		5,191,436	4,553,696
Creditors: amounts falling due within one year	11	(614,719)	(546,981)
Net current assets		4,576,717	4,006,715
Total assets less current liabilities		9,144,217	8,678,487
Total assets less current liabilities		9,144,217	0,010,401
Creditors: amounts falling due after one year	12	(416,864)	(511,548)
creations. amounts latting due died one year	12	(410,004)	(311,540)
Net assets		8,727,353	8,166,939
			, ,
Funds	14		
Unrestricted funds:			
Designated funds		5,944,937	5,469,750
General reserve		2,008,178	2,013,818
		7,953,115	7,483,568
Restricted income funds:		774,238	683,371
		8,727,353	8,166,939

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 18th June 2019 and signed on its behalf by: Andrew Farrell, Trustee, Freedom from Torture

A. and.

2017

2018

## **Cash flow statement for the year ended 31 December 2018**

Ash flows from operating activities:         £         £           Net cash provided by operating activities:         361,790         570,219           Cash flows from investing activities:         20,649         7,156           Purchase of property, plant and equipment         (149,181)         (296,131)           Net cash (used in)/provided by investing activities         (128,532)         (288,975)           Cash flows from financing activities:			_
Net cash provided by operating activities:         461,790         570,219           Cash flows from investing activities:         20,649         7,156           Purchase of property, plant and equipment         (149,181)         (296,131)           Net cash (used in)/provided by investing activities         (128,532)         (288,975)           Cash flows from financing activities:         ————————————————————————————————————		£	£
Cash flows from investing activities:         20,649         7,156           Purchase of property, plant and equipment         (149,181)         (296,131)           Net cash (used in)/provided by investing activities         (128,532)         (288,975)           Cash flows from financing activities:         (94,685)         (95,983)           Repayments of borrowing         (9,541)         (9,076)           Net cash (used in)/provided by financing activities         (104,226)         (105,059)           Change in cash and cash equivalents in the reporting period         229,031         176,185           Cash and cash equivalents at the beginning of the reporting period         3,212,591         3,036,406           Cash and cash equivalents at the end of the reporting period         3,441,615         3,212,591           Reconciliation of net income/ (expenditure) to net cash flow from operating activities         20         20           Reconciliation of net income/ (expenditure)         560,414         782,183           Adjustments for:         20         225,955           Depreciation charges         236,879         225,955           Amortisation charges         16,484         20,012           Dividends and interest from investments         (20,649)         (7,156)           Interest paid         9,541         9,076		404 700	
Dividends and interest from investments   20,649   7,156   Purchase of property, plant and equipment   (149,181)   (296,131)	Net cash provided by operating activities	461,790	570,219
Dividends and interest from investments   20,649   7,156   Purchase of property, plant and equipment   (149,181)   (296,131)	Cook flows from investigate at this co		
Net cash (used in)/provided by investing activities   (128,532) (288,975		20.640	7.156
Net cash (used in)/provided by investing activities         (128,532)         (288,975)           Cash flows from financing activities:         (94,685)         (95,983)           Interest paid         (9,541)         (9,076)           Net cash (used in)/provided by financing activities         (104,226)         (105,059)           Change in cash and cash equivalents in the reporting period         229,031         176,185           Cash and cash equivalents at the beginning of the reporting period         3,212,591         3,036,406           Cash and cash equivalents at the end of the reporting period         3,441,615         3,212,591           Reconciliation of net income/ (expenditure) to net cash flow from operating activities         2018         2017         £         £           Net income / (expenditure)         560,414         782,183 <td></td> <td></td> <td></td>			
Cash flows from financing activities:         (94,685)         (95,983)           Interest paid         (9,541)         (9,076)           Net cash (used in)/provided by financing activities         (104,226)         (105,059)           Change in cash and cash equivalents in the reporting period         229,031         176,185           Cash and cash equivalents at the beginning of the reporting period         3,212,591         3,036,406           Cash and cash equivalents at the end of the reporting period         3,441,615         3,212,591           Reconciliation of net income/ (expenditure) to net cash flow from operating activities         2018         2017           E         E         E           Net income / (expenditure)         560,414         782,183           Adjustments for:         226,879         225,955           Amortisation charges         16,484         20,012           Dividends and interest from investments         (20,649)         (7,156)           Interest paid         9,541         9,076           Losses/(gains) on investments         99         (1,906)           (increase)/decrease in debtors         (408,716)         (564,068)           Increase in creditors         67,747         106,123           Net cash provided by/(used in) operating activities         461,79	Purchase of property, plant and equipment	(149,181)	(296,131)
Cash flows from financing activities:         (94,685)         (95,983)           Interest paid         (9,541)         (9,076)           Net cash (used in)/provided by financing activities         (104,226)         (105,059)           Change in cash and cash equivalents in the reporting period         229,031         176,185           Cash and cash equivalents at the beginning of the reporting period         3,212,591         3,036,406           Cash and cash equivalents at the end of the reporting period         3,441,615         3,212,591           Reconciliation of net income/ (expenditure) to net cash flow from operating activities         2018         2017           E         E         E           Net income / (expenditure)         560,414         782,183           Adjustments for:         226,879         225,955           Amortisation charges         16,484         20,012           Dividends and interest from investments         (20,649)         (7,156)           Interest paid         9,541         9,076           Losses/(gains) on investments         99         (1,906)           (increase)/decrease in debtors         (408,716)         (564,068)           Increase in creditors         67,747         106,123           Net cash provided by/(used in) operating activities         461,79	Net cash (used in)/provided by investing activities	(129 522)	(288 975)
Repayments of borrowing Interest paid         (95,983) (95,983) (9,076)           Net cash (used in)/provided by financing activities         (104,226) (105,059)           Change in cash and cash equivalents in the reporting period         229,031 (3,036,406)           Cash and cash equivalents at the beginning of the reporting period         3,41,615 (3,212,591) (3,036,406)           Cash and cash equivalents at the end of the reporting period         3,41,615 (3,212,591) (3,036,406)           Reconciliation of net income/ (expenditure) to net cash flow from operating activities         2018 (£ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	Net cash (asea m)/provided by investing activities	(120,332)	(200,313)
Repayments of borrowing Interest paid         (95,983) (95,983) (9,076)           Net cash (used in)/provided by financing activities         (104,226) (105,059)           Change in cash and cash equivalents in the reporting period         229,031 (3,036,406)           Cash and cash equivalents at the beginning of the reporting period         3,41,615 (3,212,591) (3,036,406)           Cash and cash equivalents at the end of the reporting period         3,41,615 (3,212,591) (3,036,406)           Reconciliation of net income/ (expenditure) to net cash flow from operating activities         2018 (£ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	Cash flows from financing activities:		
Interest paid   (9,076)   (9,076)   (104,226)   (105,059)		(94.685)	(95.983)
Net cash (used in)/provided by financing activities         (104,226)         (105,059)           Change in cash and cash equivalents in the reporting period         229,031         176,185           Cash and cash equivalents at the beginning of the reporting period         3,212,591         3,036,406           Cash and cash equivalents at the end of the reporting period         3,441,615         3,212,591           Reconciliation of net income/ (expenditure) to net cash flow from operating activities           2018         2017           f         f         f           Net income / (expenditure)         560,414         782,183           Adjustments for:           Depreciation charges         236,879         225,955           Amortisation charges         16,484         20,012           Dividends and interest from investments         (20,649)         (7,156)           Interest paid         9,541         9,076           Losses/(gains) on investments         9,941         9,076           Losses/(gains) on investments         (408,716)         (564,068)           Increase in creditors         67,747         106,123           Net cash provided by/(used in) operating activities         461,790         570,219           Analysis of cash and cash equivalents			
Change in cash and cash equivalents in the reporting period         229,031         176,185           Cash and cash equivalents at the beginning of the reporting period         3,212,591         3,036,406           Cash and cash equivalents at the end of the reporting period         3,441,615         3,212,591           Reconciliation of net income/ (expenditure) to net cash flow from operating activities         2018         2017           E         £         £           Net income / (expenditure)         560,414         782,183           Adjustments for:         236,879         225,955           Amortisation charges         16,484         20,012           Dividends and interest from investments         (20,649)         (7,156)           Interest paid         9,541         9,076           Losses/(gains) on investments         90         (1,906)           (Increase) /decrease in debtors         (408,716)         (564,068)           Increase in creditors         67,747         106,123           Net cash provided by/(used in) operating activities         461,790         570,219           Cash in hand         1,641,615         2,504,473           Notice deposits (less than 30 days)         708,118		(=,=,=,	(=,=:=,
Change in cash and cash equivalents in the reporting period         229,031         176,185           Cash and cash equivalents at the beginning of the reporting period         3,212,591         3,036,406           Cash and cash equivalents at the end of the reporting period         3,441,615         3,212,591           Reconciliation of net income/ (expenditure) to net cash flow from operating activities         2018         2017           E         £         £           Net income / (expenditure)         560,414         782,183           Adjustments for:         236,879         225,955           Amortisation charges         16,484         20,012           Dividends and interest from investments         (20,649)         (7,156)           Interest paid         9,541         9,076           Losses/(gains) on investments         90         (1,906)           (Increase) /decrease in debtors         (408,716)         (564,068)           Increase in creditors         67,747         106,123           Net cash provided by/(used in) operating activities         461,790         570,219           Cash in hand         1,641,615         2,504,473           Notice deposits (less than 30 days)         708,118	Net cash (used in)/provided by financing activities	(104,226)	(105,059)
Cash and cash equivalents at the beginning of the reporting period         3,212,591         3,036,406           Cash and cash equivalents at the end of the reporting period         3,441,615         3,212,591           Reconciliation of net income/ (expenditure) to net cash flow from operating activities           2018         2017         £ <td></td> <td></td> <td>, , ,</td>			, , ,
Cash and cash equivalents at the end of the reporting period         3,441,615         3,212,591           Reconciliation of net income/ (expenditure) to net cash flow from operating activities         2018         2017           £         £         £           Net income / (expenditure)         560,414         782,183           Adjustments for:         236,879         225,955           Amortisation charges         236,879         225,955           Amortisation charges         16,484         20,012           Dividends and interest from investments         (20,649)         (7,156)           Interest paid         9,541         9,076           Losses/(gains) on investments         90         (1,906)           (Increase)/decrease in debtors         (408,716)         (564,068)           Increase in creditors         67,747         106,123           Net cash provided by/(used in) operating activities         461,790         570,219           Cash in hand         1,641,615         2,504,473           Notice deposits (less than 30 days)         708,118	Change in cash and cash equivalents in the reporting period	229,031	176,185
Cash and cash equivalents at the end of the reporting period         3,441,615         3,212,591           Reconciliation of net income/ (expenditure) to net cash flow from operating activities         2018         2017           £         £         £           Net income / (expenditure)         560,414         782,183           Adjustments for:         236,879         225,955           Amortisation charges         236,879         225,955           Amortisation charges         16,484         20,012           Dividends and interest from investments         (20,649)         (7,156)           Interest paid         9,541         9,076           Losses/(gains) on investments         90         (1,906)           (Increase)/decrease in debtors         (408,716)         (564,068)           Increase in creditors         67,747         106,123           Net cash provided by/(used in) operating activities         461,790         570,219           Cash in hand         1,641,615         2,504,473           Notice deposits (less than 30 days)         708,118		3,212,591	3,036,406
Reconciliation of net income/ (expenditure) to net cash flow from operating activities           2018         2017           £         £           £         £           E         £           Net income / (expenditure)         560,414         782,183           Adjustments for:         236,879         225,955           Depreciation charges         16,484         20,012           Amortisation charges         16,484         20,012           Dividends and interest from investments         (20,649)         (7,156)           Interest paid         9,541         9,076           Losses/(gains) on investments         90         (1,906)           (Increase)/decrease in debtors         (408,716)         (564,068)           Increase in creditors         67,747         106,123           Net cash provided by/(used in) operating activities         461,790         570,219           Analysis of cash and cash equivalents         1,641,615         2,504,473           Notice deposits (less than 30 days)         1,800,000         708,118			
Net income / (expenditure)         2018 feature         2017 feature         4	Cash and cash equivalents at the end of the reporting period	3,441,615	3,212,591
Net income / (expenditure)         2018 feature         2017 feature         4			
Net income / (expenditure)       £       £       £       £       £       £       £       560,414       782,183         Adjustments for:       Depreciation charges       236,879       225,955         Amortisation charges       16,484       20,012         Dividends and interest from investments       (20,649)       (7,156)         Interest paid       9,541       9,076         Losses/(gains) on investments       90       (1,906)         (Increase)/decrease in debtors       (408,716)       (564,068)         Increase in creditors       67,747       106,123         Net cash provided by/(used in) operating activities       461,790       570,219         Analysis of cash and cash equivalents         Cash in hand       1,641,615       2,504,473         Notice deposits (less than 30 days)       708,118	Reconciliation of net income/ (expenditure) to net cash flow from operating activities		
Net income / (expenditure)       £       £       £       £       £       £       £       560,414       782,183         Adjustments for:       Depreciation charges       236,879       225,955         Amortisation charges       16,484       20,012         Dividends and interest from investments       (20,649)       (7,156)         Interest paid       9,541       9,076         Losses/(gains) on investments       90       (1,906)         (Increase)/decrease in debtors       (408,716)       (564,068)         Increase in creditors       67,747       106,123         Net cash provided by/(used in) operating activities       461,790       570,219         Analysis of cash and cash equivalents         Cash in hand       1,641,615       2,504,473         Notice deposits (less than 30 days)       708,118			
Net income / (expenditure)       560,414       782,183         Adjustments for:			
Adjustments for:       236,879       225,955         Depreciation charges       16,484       20,012         Amortisation charges       16,484       20,012         Dividends and interest from investments       (20,649)       (7,156)         Interest paid       9,541       9,076         Losses/(gains) on investments       90       (1,906)         (Increase)/decrease in debtors       (408,716)       (564,068)         Increase in creditors       67,747       106,123         Net cash provided by/(used in) operating activities       461,790       570,219         Analysis of cash and cash equivalents         Cash in hand       1,641,615       2,504,473         Notice deposits (less than 30 days)       1,800,000       708,118		2018	2017
Depreciation charges       236,879       225,955         Amortisation charges       16,484       20,012         Dividends and interest from investments       (20,649)       (7,156)         Interest paid       9,541       9,076         Losses/(gains) on investments       90       (1,906)         (Increase)/decrease in debtors       (408,716)       (564,068)         Increase in creditors       67,747       106,123         Net cash provided by/(used in) operating activities       461,790       570,219         Analysis of cash and cash equivalents       1,641,615       2,504,473         Notice deposits (less than 30 days)       1,800,000       708,118			
Depreciation charges       236,879       225,955         Amortisation charges       16,484       20,012         Dividends and interest from investments       (20,649)       (7,156)         Interest paid       9,541       9,076         Losses/(gains) on investments       90       (1,906)         (Increase)/decrease in debtors       (408,716)       (564,068)         Increase in creditors       67,747       106,123         Net cash provided by/(used in) operating activities       461,790       570,219         Analysis of cash and cash equivalents       1,641,615       2,504,473         Notice deposits (less than 30 days)       1,800,000       708,118	Net income / (expenditure)	£	£
Amortisation charges       16,484       20,012         Dividends and interest from investments       (20,649)       (7,156)         Interest paid       9,541       9,076         Losses/(gains) on investments       90       (1,906)         (Increase)/decrease in debtors       (408,716)       (564,068)         Increase in creditors       67,747       106,123         Net cash provided by/(used in) operating activities       461,790       570,219         Analysis of cash and cash equivalents       1,641,615       2,504,473         Notice deposits (less than 30 days)       1,800,000       708,118		£	£
Amortisation charges       16,484       20,012         Dividends and interest from investments       (20,649)       (7,156)         Interest paid       9,541       9,076         Losses/(gains) on investments       90       (1,906)         (Increase)/decrease in debtors       (408,716)       (564,068)         Increase in creditors       67,747       106,123         Net cash provided by/(used in) operating activities       461,790       570,219         Analysis of cash and cash equivalents       1,641,615       2,504,473         Notice deposits (less than 30 days)       1,800,000       708,118		£	£
Dividends and interest from investments       (20,649)       (7,156)         Interest paid       9,541       9,076         Losses/(gains) on investments       90       (1,906)         (Increase)/decrease in debtors       (408,716)       (564,068)         Increase in creditors       67,747       106,123         Net cash provided by/(used in) operating activities       461,790       570,219         Analysis of cash and cash equivalents         Cash in hand       1,641,615       2,504,473         Notice deposits (less than 30 days)       1,800,000       708,118	Adjustments for:	<b>£</b> 560,414	<b>£</b> 782,183
Interest paid       9,541       9,076         Losses/(gains) on investments       90       (1,906)         (Increase)/decrease in debtors       (408,716)       (564,068)         Increase in creditors       67,747       106,123         Net cash provided by/(used in) operating activities       461,790       570,219         Analysis of cash and cash equivalents         Cash in hand       1,641,615       2,504,473         Notice deposits (less than 30 days)       1,800,000       708,118	Adjustments for:  Depreciation charges	£ 560,414 236,879	£ 782,183
Losses/(gains) on investments       90 (1,906)         (Increase)/decrease in debtors       (408,716) (564,068)         Increase in creditors       67,747 106,123         Net cash provided by/(used in) operating activities       461,790 570,219         Analysis of cash and cash equivalents       1,641,615 2,504,473         Notice deposits (less than 30 days)       1,800,000 708,118	Adjustments for:  Depreciation charges Amortisation charges	£ 560,414 236,879 16,484	£ 782,183 225,955 20,012
(Increase)/decrease in debtors(408,716)(564,068)Increase in creditors67,747106,123Net cash provided by/(used in) operating activities461,790570,219Analysis of cash and cash equivalents1,641,6152,504,473Cash in hand1,800,000708,118	Adjustments for:  Depreciation charges Amortisation charges Dividends and interest from investments	236,879 16,484 (20,649)	225,955 20,012 (7,156)
Increase in creditors 67,747 106,123  Net cash provided by/(used in) operating activities 461,790 570,219  Analysis of cash and cash equivalents  Cash in hand 1,641,615 2,504,473  Notice deposits (less than 30 days) 1,800,000 708,118	Adjustments for:  Depreciation charges Amortisation charges Dividends and interest from investments Interest paid	236,879 16,484 (20,649) 9,541	225,955 20,012 (7,156) 9,076
Net cash provided by/(used in) operating activities  Analysis of cash and cash equivalents  Cash in hand Notice deposits (less than 30 days)  A61,790 570,219  1,641,615 2,504,473 1,800,000 708,118	Adjustments for:  Depreciation charges Amortisation charges Dividends and interest from investments Interest paid Losses/(gains) on investments	236,879 16,484 (20,649) 9,541 90	225,955 20,012 (7,156) 9,076 (1,906)
Analysis of cash and cash equivalents  Cash in hand Notice deposits (less than 30 days)  1,641,615 2,504,473 1,800,000 708,118	Adjustments for:  Depreciation charges Amortisation charges Dividends and interest from investments Interest paid Losses/(gains) on investments (Increase)/decrease in debtors	236,879 16,484 (20,649) 9,541 90 (408,716)	225,955 20,012 (7,156) 9,076 (1,906) (564,068)
Analysis of cash and cash equivalents  Cash in hand Notice deposits (less than 30 days)  1,641,615 2,504,473 1,800,000 708,118	Adjustments for:  Depreciation charges Amortisation charges Dividends and interest from investments Interest paid Losses/(gains) on investments (Increase)/decrease in debtors	236,879 16,484 (20,649) 9,541 90 (408,716)	225,955 20,012 (7,156) 9,076 (1,906) (564,068)
Cash in hand       1,641,615       2,504,473         Notice deposits (less than 30 days)       1,800,000       708,118	Adjustments for:  Depreciation charges Amortisation charges Dividends and interest from investments Interest paid Losses/(gains) on investments (Increase)/decrease in debtors Increase in creditors	236,879 16,484 (20,649) 9,541 90 (408,716) 67,747	225,955 20,012 (7,156) 9,076 (1,906) (564,068) 106,123
Cash in hand       1,641,615       2,504,473         Notice deposits (less than 30 days)       1,800,000       708,118	Adjustments for:  Depreciation charges Amortisation charges Dividends and interest from investments Interest paid Losses/(gains) on investments (Increase)/decrease in debtors Increase in creditors	236,879 16,484 (20,649) 9,541 90 (408,716) 67,747	225,955 20,012 (7,156) 9,076 (1,906) (564,068) 106,123
Notice deposits (less than 30 days) 1,800,000 708,118	Adjustments for:  Depreciation charges Amortisation charges Dividends and interest from investments Interest paid Losses/(gains) on investments (Increase)/decrease in debtors Increase in creditors  Net cash provided by/(used in) operating activities	236,879 16,484 (20,649) 9,541 90 (408,716) 67,747	225,955 20,012 (7,156) 9,076 (1,906) (564,068) 106,123
Notice deposits (less than 30 days) 1,800,000 708,118	Adjustments for:  Depreciation charges Amortisation charges Dividends and interest from investments Interest paid Losses/(gains) on investments (Increase)/decrease in debtors Increase in creditors  Net cash provided by/(used in) operating activities	236,879 16,484 (20,649) 9,541 90 (408,716) 67,747	225,955 20,012 (7,156) 9,076 (1,906) (564,068) 106,123
	Adjustments for:  Depreciation charges Amortisation charges Dividends and interest from investments Interest paid Losses/(gains) on investments (Increase)/decrease in debtors Increase in creditors  Net cash provided by/(used in) operating activities  Analysis of cash and cash equivalents	236,879 16,484 (20,649) 9,541 90 (408,716) 67,747	£ 782,183  225,955 20,012 (7,156) 9,076 (1,906) (564,068) 106,123  570,219
3,771,013 3,212,331	Adjustments for:  Depreciation charges Amortisation charges Dividends and interest from investments Interest paid Losses/(gains) on investments (Increase)/decrease in debtors Increase in creditors  Net cash provided by/(used in) operating activities  Analysis of cash and cash equivalents  Cash in hand	£ 560,414  236,879 16,484 (20,649) 9,541 90 (408,716) 67,747  461,790	£ 782,183  225,955 20,012 (7,156) 9,076 (1,906) (564,068) 106,123  570,219
	Adjustments for:  Depreciation charges Amortisation charges Dividends and interest from investments Interest paid Losses/(gains) on investments (Increase)/decrease in debtors Increase in creditors  Net cash provided by/(used in) operating activities  Analysis of cash and cash equivalents  Cash in hand	236,879 16,484 (20,649) 9,541 90 (408,716) 67,747  461,790	\$ 782,183  225,955 20,012 (7,156) 9,076 (1,906) (564,068) 106,123  570,219

The accompanying notes are an integral part of these accounts.

#### Notes to the financial statements for the year ended 31 December 2018

#### 1. ACCOUNTING POLICIES

General information and basis of preparation:

Medical Foundation for the Care of Victims of Torture, whose operating name is 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 52. 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 Bulletine 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 cost 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 and there are no material uncertainties which may cause doubt on the company's ability to continue as a going concern. The charitable company therefore continues to adopt the going concern basis in preparing these financial statements.

#### **Tangible and intangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently at cost less depreciation and any impairment losses. 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 Building	2%
Long Lease Building (lease expiry 2300)	2%
Computer Equipment	25%
Database Software	20%
Furniture, Fixing 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%
----------	-----

#### **Investments**

Listed investments are initially measured at cost and subsequently measured at fair value. Changes in fair value and gain and losses arising on dispossal 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, interpreting costs where appropriate, 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.

Grants payable are payments made to third parties in furtherance of the Charity's objectives. Unconditional grant offers are accrued in full once the recipient has been advised of the grant award and the payment is probable. Where grant awards are subject to performance conditions that are outside of the control of the Charity these are accrued when the recipients has been notified of the grant award.

#### **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 Costs**

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 effect included legacy income recognition and depreciation, as per the accounting policies previously disclosed.

# 2. DONATIONS AND LEGACIES

	2018	2018	2018
2018	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Trusts & foundations	359,853	617,575	977,428
Companies	24,449	-	24,449
Individuals:			
Committed donations (excluding Gift Aid)	2,392,712	-	2,392,712
Major donations (excluding Gift Aid)	615,254	57,000	672,254
Other donations (excluding Gift Aid)	1,260,477	44,042	1,304,519
Gift aid tax claimable	819,190	-	819,190
Legacies	2,171,599	-	2,171,599
Total	7,643,534	718,617	8,362,151
2017	2017	2017	2017
2017	2017 Unrestricted	2017 Restricted	2017 Total
2017			
2017	Unrestricted	Restricted	Total
2017 Trusts & foundations	Unrestricted funds	Restricted funds	Total funds
	Unrestricted funds £	Restricted funds £	Total funds £
Trusts & foundations	Unrestricted funds £ 245,212	Restricted funds £	Total funds <b>£</b> 771,059
Trusts & foundations Companies	Unrestricted funds £ 245,212	Restricted funds £	Total funds <b>£</b> 771,059
Trusts & foundations Companies Individuals:	Unrestricted funds £ 245,212 55,256	Restricted funds £	Total funds £ 771,059 55,256
Trusts & foundations Companies Individuals: Committed donations (excluding Gift Aid)	Unrestricted funds £ 245,212 55,256	Restricted funds £ 525,847	Total funds £ 771,059 55,256 2,433,719
Trusts & foundations Companies Individuals: Committed donations (excluding Gift Aid) Major donations (excluding Gift Aid)	Unrestricted funds £ 245,212 55,256 2,433,719 714,282	Restricted funds	Total funds £ 771,059 55,256  2,433,719 742,282
Trusts & foundations Companies Individuals: Committed donations (excluding Gift Aid) Major donations (excluding Gift Aid) Other donations (excluding Gift Aid)	Unrestricted funds £ 245,212 55,256 2,433,719 714,282 1,198,307	Restricted funds £ 525,847 - - 28,000 1,907	Total funds £ 771,059 55,256  2,433,719 742,282 1,200,214
Trusts & foundations Companies Individuals: Committed donations (excluding Gift Aid) Major donations (excluding Gift Aid) Other donations (excluding Gift Aid) Gift aid tax claimable	Unrestricted funds £ 245,212 55,256 2,433,719 714,282 1,198,307 769,887	Restricted funds £ 525,847 - - 28,000 1,907	Total funds £ 771,059 55,256  2,433,719 742,282 1,200,214 774,387

Income from trusts and foundations included the following:

Donor	Purpose	£
Breadsticks Foundation	North West Centre: Therapy and Training	150,000
Esmée Fairbairn Foundation	London: Survivors Speak Out & Youth Voices	45,000
The Fresh Leaf Charitable Foundation	London: Children and Young People	39,846
Comic Relief	London: Separated Young People	35,346
Trust for London	UK Policy Work	30,000
BBC Children in Need	London Centre: Children, Young People and Families	28,000
The Stanley Thomas Johnson Foundation	London: Music and Art Therapy with Young Survivors	29,988
Rayne Foundation	North West Centre: Children and Young People	20,000
The Robertson Trust	Scotland Therapeutic Support	20,000
M and C Trust	London Centre: Children and Young People	16,000
Newby Trust	West Midlands Centre: Core Support	15,000
Philip King Charitable Trust	Legal Advice and Welfare Service	15,000
Three Oaks Trust	West Midlands Interpreting	10,000
BBC Children In Need	Scotland Children and Young People	10,000

Donor	Purpose	£
Green Room Charitable Trust	London Children and Young People	10,000
RS Macdonald Charitable Trust	Scotland Children and Young People	10,000
Birmingham District Nursing Charitable Trust	West Midlands Centre: Core Support	8,000
Ashla Charitable Trust	London Centre: Write to Life	5,000
Beatrice Laing Trust	London Centre: Gardening Project	5,000
British Humane Association	London Centre: Children, Young People and Families	5,000
City Bridge Trust	London: Children's Services	5,000
The DG Charitable Settlement	Scotland Therapeutic Support	5,000
Austin and Hope Pilkington Trust	West Midlands centre: Core Support	5,000
Persula Foundation	London Centre: Write to Life	5,000
Stephen Clark Charitable Settlement 1965	London Centre: Client Relief	5,000
Shanly Foundation	London Centre: Children and Young People	5,000
The Volant Trust at Foundation Scotland	Scotland Woman & Girls	5,000
WA Cadbury Charitable Trust	West Midlands Therapeutic Support	5,000
The Hugh Fraser Foundation	Scotland Garden Project	4,000
Westcroft Trust	West Midlands Centre: Core support	3,000
Balcombe Charitable Trust	London Centre: Client relief	3,000
The Eveson Charitable Trust	West Midlands Group Therapy & Activities	3,000
Manchester Guardian Society	North West Centre: Childcare	3,000
Eleanor Rathbone Charitable Trust	North West Centre Training and Capacity Building	2,500
Pea Green Community First Fund	North East Allotment Project	2,000
Ericson Trust	London Centre: Children, young people and families	2,000
Homelands Chartitable Trust	London Centre: Children, Young People and Families	2,000
Ian Fleming Trust	Scotland Therapeutic Support	2,000
Hasluck Charitable Trust	London Centre: Children, young people and families	2,000
The Merchants House of Glasgow	Scotland Garden Project	2,000
Yusef Foundation	London Centre: Children, young people and families	2,000
Netherdale Trust	Scotland Therapeutic Support	1,875
Miss KM Harbinson Charitable Trust	Scotland Therapeutic Support	1,800
London Churches Refugee Fund	London Centre: Client relief	1,650
Margaret Murdoch Charitable Trust	Scotland Therapeutic Support	1,500
London Catalyst	London Centre: Client relief	1,200
Brian Shaw Memorial Trust	West Midlands Centre: Core Support	1,000
George Henry Collins Charity	West Midlands Centre: Core Support	1,000
Jill Franklin Trust	North East Centre: Core Support	1,000
John Avins Trust	West Midlands Centre: Core support	1,000
Jules Thorn Charitable Trust	London Centre: Gardening Project	1,000
Kenneth Barge Memorial Trust	Scotland Therapeutic Support	1,000
Limoges Charitable Trust	West Midlands Centre: Core Support	1,000
Sutasoma Charity	London Centre: Gardening Project	1,000
JTH Charitable Trust	Scotland Therapy and Garden Project	750
Emmaus Mossley Solidarity Fund	North West Client Relief	500
The Hadrian Trust	North East Allotment Project	500
The Inchcape Foundation	Scotland Garden Project	500

At the end of 2018 there were 59 open residuary legacies with an estimated total value of £1,335,502.47 which had not met the conditions for recognition as income during the year (2017 - 23 open residuary legacies with an estimated total value of £532,000). In addition, there are 4 estates with an estimated total value of £31,713 which will be released on the expiration of life trusts.

# 3. OTHER TRADING ACTIVITIES (INCL. FUNDRAISING)

	2018	2017
	£	£
Raffles	146,717	102,901
Fundraising events	119,227	180,935
Christmas cards	22,183	11,265
Sundry	15,697	22,471
	303,824	317,572
4 INCOME FROM CHARITARI E ACTIVITIES		

## 4. INCOME FROM CHARITABLE ACTIVITIES

	2018	2018	2018
2018	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Grants from government and public bodies:			
National Lottery Community Fund (see below)	-	392,507	392,507
Scottish Government	-	60,000	60,000
Manchester City Council	-	19,800	19,800
Sub-total government and public bodies	-	472,307	472,307
Fees for medico-legal reports	318,763	-	318,763
Training fees	34,122	-	34,122
Total	352,885	472,307	825,192

2017	2017	2017
Inrestricted	Restricted	Total
funds	funds	funds
£	£	£
-	49,994	49,994
-	505,585	505,585
-	35,000	35,000
	13,032	13,032
-	603,611	603,611
284,601	-	284,601
50,010	-	50,010
160	-	160
334,771	603,611	938,382
	Jnrestricted funds £  284,601 50,010 160	### Page 14

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

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

The Medical Foundation was grateful to receive five grants from the National Lottery Community Fund in 2018 as follows:

Helping Torture Survivor Families Recover to Rebuild Their Lives Scotland ID/1/010459375

Helping Adult Torture Survivors Recover to Rebuild Their Lives Manchester: ID 10259774

Holistic Rehabilitation to help Survivors of Torture Rebuild their Lives Birmingham ID 0010286404

Healing Neighbourhoods Scotland – Integrating Survivors of Torture ID 0010295140

Holistic Support for Torture Survivors London ID 0010249444

Restricted
Funds
£
20,245
90,490
88,871
111,447
81,454
392,507

The grants above contributed to family therapy in Scotland and integration of torture survivors, adult therapy in London, North West of England and West Midlands for survivors of torture and a community development project in Glasgow.

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

# 5. COST OF RAISING FUNDS

	2018	2017
	£	£
Direct Marketing	1,317,455	1,359,153
Legacies	105,162	104,201
Trusts and Corporate	261,036	172,293
Events	120,456	137,682
Local Groups	61,869	59,605
Community	76,706	77,352
Major Donors	268,067	290,245
Grants	116,598	140,962
Cost of raising voluntary income	2,327,349	2,341,493
Cost of activities for generating funds	78,143	66,039
Total cost of raising funds	2,405,492	2,407,532

## 6. ANALYSIS OF TOTAL EXPENDITURE

	Other		
Staff	direct	Support	Total
costs	costs	costs	2018
£	£	£	£
903,399	1,007,238	416,712	2,327,349
37,425	22,325	18,393	78,143
940,824	1,029,563	435,105	2,405,492
3,247,274	205,693	1,151,552	4,604,520
501,114	39,422	206,036	746,572
605,031	182,230	226,348	1,013,609
9,982	167,855	3,282	181,119
4,363,401	595,200	1,587,219	6,545,820
669,690	1,352,634	(2,022,324)	-
5,973,915	2,977,397	-	8,951,312
	3,247,274 501,114 605,031 9,982 4,363,401 669,690	Staff costs         direct costs           £         £           903,399         1,007,238           37,425         22,325           940,824         1,029,563           3,247,274         205,693           501,114         39,422           605,031         182,230           9,982         167,855           4,363,401         595,200           669,690         1,352,634	Staff costs         direct costs         Support costs           £         £         £           903,399         1,007,238         416,712           37,425         22,325         18,393           940,824         1,029,563         435,105           3,247,274         205,693         1,151,552           501,114         39,422         206,036           605,031         182,230         226,348           9,982         167,855         3,282           4,363,401         595,200         1,587,219           669,690         1,352,634         (2,022,324)

Total

# Notes to the financial statements for the year ended 31 December 2018

		Other		
2017	Staff	direct	Support	Total
	costs	costs	costs	2017
	£	£	£	£
Raising funds:				
Donations and legacies	835,378	1,069,892	436,223	2,341,493
Trading activities	28,796	20,174	17,069	66,039
	864,174	1,090,066	453,292	2,407,532
Charitable expenditure:				
Activities in furtherance				
of our objects:				
Medical/therapy/casework	3,114,091	255,464	1,129,444	4,498,999
Education/training/info.	537,764	29,362	261,402	828,528
Human rights work	587,024	134,430	267,006	988,460
Relief grants	9,323	111,629	3,390	124,342
	4,248,202	530,885	1,661,242	6,440,329
Support costs	839,436	1,275,098	(2,114,534)	_
Total resources expended	5,951,812	2,896,049	-	8,847,861

All expenditure on raising funds was unrestricted (2017 – the same); of the charitable activities expenditure £5,445,763 was unrestricted (2017 - £5,415,223) and £1,100,057 was restricted (2017 - £1,025,106).

Relief grants include £167,855 (2017 - £111,629) given to individuals and families. Of this, £117,027 provided approximately 12,000 small grants to pay clients' fares in order that they could attend sessions at our clinical centres and £50,828 provided approximately 1,250 larger grants, mainly in respect of subsistence to clients unable to access state support, rehabilitation and holidays hosted by supporters of Freedom from Torture.

Net incoming resources are stated after charging:

	IOLAL	IOLAL
	2018	2017
	£	£
Auditors' remuneration:		
Audit fee - statutory accounts	10,445	10,445
Audit fee - non audit services	845	845
Operating lease rentals - Land and buildings	93,704	157,221

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		Financial	Senior	HR &	2018
	furniture/post	Govern-	adminis-	manage-	staff	Total
	equipment/print	ance	tration	ment	training	allocated
	£	£	£	£	£	£
Raising funds:						
Donations and legacies	203,765	4,226	86,538	45,668	76,515	416,712
Trading activities	8,994	187	3,819	2,016	3,377	18,393
	212,759	4,413	90,357	47,684	79,892	435,105
Charitable expenditure:						
Activities in furtherance						
of our objects:						
Medical/therapy/casework	563,088	11,680	239,141	126,199	211,445	1,151,553
Education/training/info.	100,748	2,090	42,787	22,579	37,832	206,036
Human rights work	110,680	2,296	47,005	24,806	41,561	226,348
Relief grants	1,605	33	681	360	603	3,282
	776,121	16,099	329,614	173,944	291,441	1,587,219
Total	988,880	20,512	419,971	221,628	371,333	2,022,324
	Duamia a du bana		Financial	Camian	IID 0	2017
	Premises/phone	C	Financial	Senior	HR &	2017
	furniture/post	Govern-	adminis-	manage-	staff	Total
	furniture/post equipment/print	ance	adminis- tration	manage- ment	staff training	Total allocated
Deining funde	furniture/post		adminis-	manage-	staff	Total
Raising funds:	furniture/post equipment/print £	ance £	adminis- tration £	manage- ment £	staff training £	Total allocated £
Donations and legacies	furniture/post equipment/print £	<b>ance £</b> 4,206	adminis- tration £	manage- ment £	staff training £	Total allocated £
=	furniture/post equipment/print £  200,031 7,827	<b>ance</b> <b>£</b> 4,206 165	adminis- tration £ 90,942 3,558	manage- ment £ 63,539 2,486	staff training £ 77,505 3,033	Total allocated £ 436,223 17,069
Donations and legacies Trading activities	furniture/post equipment/print £	<b>ance £</b> 4,206	adminis- tration £	manage- ment £	staff training £	Total allocated £
Donations and legacies Trading activities Charitable expenditure:	furniture/post equipment/print £  200,031 7,827	<b>ance</b> <b>£</b> 4,206 165	adminis- tration £ 90,942 3,558	manage- ment £ 63,539 2,486	staff training £ 77,505 3,033	Total allocated £ 436,223 17,069
Donations and legacies Trading activities  Charitable expenditure: Activities in furtherance	furniture/post equipment/print £  200,031 7,827	<b>ance</b> <b>£</b> 4,206 165	adminis- tration £ 90,942 3,558	manage- ment £ 63,539 2,486	staff training £ 77,505 3,033	Total allocated £ 436,223 17,069
Donations and legacies Trading activities  Charitable expenditure: Activities in furtherance of our objects:	furniture/post equipment/print £  200,031 7,827 207,858	4,206 165 4,371	adminis- tration £ 90,942 3,558 94,500	manage- ment £ 63,539 2,486 <b>66,025</b>	staff training £ 77,505 3,033 <b>80,538</b>	Total allocated £ 436,223 17,069 453,292
Donations and legacies Trading activities  Charitable expenditure: Activities in furtherance of our objects: Medical/therapy/casework	furniture/post equipment/print £  200,031 7,827  207,858	4,206 165 <b>4,371</b>	adminis- tration £ 90,942 3,558 94,500	manage- ment £ 63,539 2,486 <b>66,025</b>	staff training £ 77,505 3,033 <b>80,538</b>	Total allocated £ 436,223 17,069 453,292
Donations and legacies Trading activities  Charitable expenditure: Activities in furtherance of our objects: Medical/therapy/casework Education/training/info.	furniture/post equipment/print £  200,031 7,827 207,858  517,909 119,867	4,206 165 4,371 10,890 2,520	adminis- tration £  90,942 3,558  94,500	manage- ment £ 63,539 2,486 <b>66,025</b> 164,512 38,075	staff training £ 77,505 3,033 <b>80,538</b> 200,672 46,444	Total allocated £ 436,223 17,069 453,292
Donations and legacies Trading activities  Charitable expenditure: Activities in furtherance of our objects: Medical/therapy/casework Education/training/info. Human rights work	furniture/post equipment/print £  200,031 7,827  207,858  517,909 119,867 122,436	4,206 165 4,371 10,890 2,520 2,574	adminis- tration £ 90,942 3,558 94,500	manage- ment £ 63,539 2,486 <b>66,025</b> 164,512 38,075 38,892	staff training £ 77,505 3,033 <b>80,538</b> 200,672 46,444 47,440	Total allocated £ 436,223 17,069 453,292  1,129,444 261,402 267,006
Donations and legacies Trading activities  Charitable expenditure: Activities in furtherance of our objects: Medical/therapy/casework Education/training/info.	furniture/post equipment/print £  200,031 7,827 207,858  517,909 119,867	4,206 165 4,371 10,890 2,520	adminis- tration £  90,942 3,558  94,500	manage- ment £ 63,539 2,486 <b>66,025</b> 164,512 38,075	staff training £ 77,505 3,033 <b>80,538</b> 200,672 46,444	Total allocated £ 436,223 17,069 453,292
Donations and legacies Trading activities  Charitable expenditure: Activities in furtherance of our objects:	furniture/post equipment/print £  200,031 7,827 207,858	4,206 165 4,371	adminis- tration £ 90,942 3,558 94,500	manage- ment £ 63,539 2,486 <b>66,025</b>	staff training £ 77,505 3,033 <b>80,538</b>	436 17 <b>453</b> ,

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

	2018	2017
	£	£
Salaries (including temporary staff)	4,948,211	4,909,349
Interpreters	351,839	336,619
Social security	400,570	411,500
Pension contributions	260,107	273,676
Life assurance contributions	13,188	20,668
	5,973,915	5,951,812

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 £59,483 (2017 - £38,804) 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:

	2018	2017
£60,001 - £70,000	1	1
£70,001 - £80,000	-	2
£80,001 - £90,000	1	1
£100,001 - £110,000	-	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

Total remuneration for these posts amounted to £380,663 (2017 - £517,554)

All the employees in the above categories participated in the pension scheme. Contributions made for them amounted to £17,118 (2017 - £35,591).

The Trustees act in a voluntary capacity and received no remuneration. 4 (2017-4) Trustees received reimbursement of expenses totalling £2,191 during the year (2017 - £1,715). There were no other related party transactions in the year (2017 - £nil).

Staff costs included ex-gratia, redundancy and payment in lieu of notice costs of £36,065 (2017 - £222,883).

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

	2018	2017
Medical, therapeutic and casework	64	64
Interpreters services including admin	9	9
Education, training and information	12	12
Human rights work	12	12
Support	15	15
Fundraising	18	18
Total full-time equivalent (salaried staff)	130	130
Interpreters self employed	7	6
Total full time equivalent (all staff)	137	136
Total on payroll, full time and part time	180	166

During the year the charity was fortunate also to have the services of around 145 (2017 - 150) part-time volunteers. Most worked in the medical, therapeutic and casework area.

## 8. TANGIBLE AND INTANGIBLE FIXED ASSETS

# **Tangible Fixed Assets**

	108				
			Computer		
	Freehold	Long	hardware/	Furniture/	
	land and	Leasehold	Office	Fixtures	
	building	building	equipment	& fittings	Total
	£	£	£	£	£
Cost:					
At 01.01.18	5,419,752	435,331	867,678	684,033	7,406,794
Additions	-	-	121,093	28,088	149,181
Disposals		-	(161,541)	-	(161,541)
At 31.12.18	5,419,752	435,331	827,230	712,121	7,394,434
Depreciation:					
At 01.01.18	1,409,557	86,260	788,819	502,731	2,787,367
Charge for the year	105,446	6,981	53,109	71,343	236,879
Eliminated on disposals		-	(161,541)	-	(161,541)
At 31.12.18	1,515,003	93,241	680,387	574,074	2,862,705
Net book values:					
At 31.12.17	4,010,195	349,071	78,859	181,302	4,619,427
At 31.12.18	3,904,749	342,090	146,843	138,047	4,531,729
					Intangible
					Fixed
					Assets
Database software					£
Cost:					
At 01.01.18					618,511
Additions					-
At 31.12.18					618,511
Amortisation:					
At 01.01.18					582,361
Charge for the year					16,484
At 31.12.18					598,845
Net book values:					
At 31.12.17					36,150
At 31.12.18					19,666

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.

#### **INVESTMENTS** 9.

At the end of 2018 the charity held listed investments comprising of shares valued at £16,105 (2017 - £16,195) which had been donated by supporters. The main holding is Scottish Investment Trust Plc £13,987 (2017 - £15,286).

Market value at beginning of year Unrealised investment gain/(loss) Market value at end of year

2018	2017
£	£
16,195	14,289
(90)	1,906
16,105	16,195

2018

2017

In addition to the investments described above the charity retained the shares comprising its £100 (2017-£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 (2017-£8). The income, expenditure, assets and liabilities of the trading company are not consolidated in this financial statements due to their immateriality. Copies of Survivors Trading's financial statements are available from 111 Isledon Road, London, N7 7JW.

#### 10. **DEBTORS**

	2018	2017
	£	£
Trade debtors (medico-legal report fees)	316,337	239,521
Bad debts provision	(31,554)	(23,848)
Tax recoverable on Gift Aid donations	78,152	186,570
Legacies	1,216,038	847,650
Sundry debtors	49,350	61,013
Prepayments	121,498	30,199
	1,749,821	1,341,105

#### **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR** 11.

	£	£
Bank loan repayable within one year	96,725	96,734
Trade creditors	264,115	167,011
Inland Revenue: PAYE and NI contributions	117,206	113,284
Staff salaries and pensions	59,483	38,804
Other accruals	77,190	131,148
	614,719	546,981

See details of bank loan below in note 12.

## 12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Between one and two years Between two and five years More than five years

2018	2017
£	£
98,284	96,734
318,579	299,654
-	115,160
416,863	511,548

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 LIBOR. 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:

Up to one year Between one and five years Later than five years

2018	2017
£	£
79,134	79,134
24,620	88,060
-	-
103,754	167,194

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:

2018	Brought forward at	Incoming during	Outgoing during	Transfers & investm.	Carried forward at
	end 2017	2018	2018	gains 2018	end 2018
Restricted funds:	£	£	£	£	£
Medico-legal work	_	2,000	(833)	_	1,167
Psychological therapy - Adults	18,576	81,454	(86,454)	_	13,576
Psychological therapy - CYPF*	24,542	175,443	(126,372)	_	73,613
Group work - Adults	4,488	16,200	(20,272)	_	416
Group work - CYPF*	-	30,988	(12,138)	_	18,850
Welfare advice	_	7,500	(7,500)		10,030
North West centre	13,530	313,039	(311,621)	_	14,948
Scotland centre	113,770	262,317	(258,209)	_	117,878
North East centre	4,875	5,842	(8,656)	_	2,061
West Midlands centre	53,150	152,571	(122,021)	_	83,700
Yorkshire and Humberside hub	5,646	132,371	(5,646)		-
Survivors writing group - Write 2 Life project	7,375	10,000	(16,958)	_	417
Training & capacity building		10,000	(5,417)	_	4,583
Human rights work	23,539	112,720	(85,576)		50,683
Relief grants	35,042	10,850	(22,965)		22,927
Memorial events in memory of A. Wetherfield	29,768	10,030	(2,438)	_	27,330
North East centre Fixed Assets reserve	349,070		(6,981)	_	342,089
North East centre i ixed Assets reserve	683,371	1,190,924	(1,100,057)	_	774,238
Designated funds:	003,311	1,130,324	(1,100,031)		11-1,250
Fixed assets reserve	3,696,414	_	_	(2,516)	3,693,898
Working Capital Reserve	794,124	_		437,703	1,231,827
Long term donation	526,812	13,170	(13,170)	-31,103	526,812
Major building repairs	452,400	15,170	(13,170)	40,000	492,400
major building repairs	5,469,750	13,170	(13,170)	475,187	5,944,937
	3, 103,130	23,210	(=3,=10)	1.5,201	3,3 17,331
General reserve (unrestricted fund)	2,013,818	8,307,722	(7,838,085)	(475,277)	2,008,178
Sub-total: Charity funds	8,166,939	9,511,816	(8,951,312)	(90)	8,727,353

<sup>\*</sup> Children, young people and families

	Brought	Incoming	Outgoing	Transfers	Carried
2017	forward at	during	during	& investm.	forward at
	end 2017	2017	2017	gains 2017	end 2017
	£	£	£	£	£
Restricted funds:					
Medico-legal work	-	-	-	-	-
Psychological therapy - Adults	19,560	138,150	(139,134)	-	18,576
Psychological therapy - CYPF*	15,847	89,750	(81,055)		24,542
Group work - Adults	40,000	1,000	(36,512)	-	4,488
Group work - CYPF*	8,300	11,972	(20,272)	-	-
North West centre	8,790	273,020	(268,280)	-	13,530
Scotland centre	26,606	307,235	(220,071)	-	113,770
North East centre	337	13,500	(8,962)	-	4,875
West Midlands centre	8,502	151,300	(106,652)	-	53,150
Yorkshire and Humberside hub	2,000	13,000	(9,354)		5,646
Survivors writing group - Write 2 Life project	8,625	15,500	(16,750)	-	7,375
Training & capacity building	-	5,000	(5,000)	-	-
Research	-	13,032	(13,032)		
Human rights work	11,333	92,656	(80,450)	-	23,539
Relief grants	750	38,750	(4,458)	-	35,042
Memorial events in memory of A. Wetherfield	37,768	-	(8,000)	-	29,768
North East centre Fixed Assets reserve	356,194	-	(7,124)	-	349,070
	544,612	1,163,865	(1,025,106)	-	683,371
Designated funds:					
Fixed assets reserve	3,544,954	_	_	151,460	3,696,414
Recovery fund	400,000	-	(400,000)	-	-
Working Capital Reserve	-	_	-	794,124	794,124
Long term donation	526,812	13,170	(13,170)	-	526,812
Major building repairs	412,400	-	-	40,000	452,400
., <b>6</b> .,	4,884,166	13,170	-413,170	985,584	5,469,750
General reserve (unrestricted fund)	1,955,978	8,451,103	(7,409,585)	(983,678)	2,013,818
Sub-total: Charity funds	7,384,756	9,628,138	(8,847,861)	1,906	8,166,939
* Children, young people and families	-,,	-,-= <b>-,</b>	(-,,	_,	-,,

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 the Medical Foundation. The £6,981 (2017-£7,124) 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 plans to use these funds in the next 18 months to support fundraising.

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

		Unrestricted I	unds	
	Restricted Funds	Designated Funds	General Reserve	2018 Total
	£	£	£	£
Tangible and intangible fixed assets	342,089	4,209,306	-	4,551,395
Investments	-	-	16,105	16,105
Net current assets	432,149	2,152,495	1,992,073	4,576,717
Long term loan	_	(416,863)	-	(416,864)
	774,238	5,944,937	2,008,178	8,727,353
		Unrest	ricted Funds	
	Restricted Funds	Unrest Designated Funds	ricted Funds General Reserve	2017 Total
		Designated	General	
Tangible and intangible fixed assets	Funds	Designated Funds	General Reserve	Total
Tangible and intangible fixed assets Investments	Funds £	Designated Funds £	General Reserve £	Total £
	Funds £	Designated Funds £	General Reserve £	<b>Total £</b> 4,655,577
Investments	<b>Funds £</b> 349,070	Designated Funds £ 4,306,507	General Reserve £ - 16,195	<b>Total £</b> 4,655,577 16,195

# 16. TAXATION

The Medical Foundation 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. FINANCIAL INSTRUMENTS

	2018	2017
Carrying amount of financial assets	£	£
Instruments measured at fair value through profit or loss	16,105	16,195
Debt instruments measured at amortised cost (equal debtors less prepayments)	1,628,323	1,310,906
Carrying amount of financial liabilities		
Measured at amortised cost (equal creditors less tax liabilities)	914,377	945,245

# Reference and Administrative Details of the Charity

## **Board of Trustees**

Susan Berelowitz MSW, LCST (Chair)
Melanie Essex (Vice Chair)
Simon Erskine (Interim Treasurer to 12 March 2019)
Andrew Farrell MA(CANTAB), MBA, FCMA, CGMA, FCT, MCMI (Treasurer from 12 March 2019)
John Jacob Dalhuisen (from 12 March 2019)
Joanne Stubley MBBS, MRCPsych, TQAP, BPAS member (from 12 March 2019)

Raj Chada Sonali Naik BA(Oxon), QC Sarah Taylor Peace BA (Honours) Charles Middleton Michael Johnson MB ChB DPH DRCOG Fiona Goudie PHD, AFBPsS

Peter Atfield (Vice Chair end of term 24 March 2018)
Gillian Fawcett FCCA (Treasurer resigned 19 June 2018)
Serge Eric Yamou (resigned 12 March 2019)

#### **Chief Executive**

Sonya Sceats

## **Charity Registration Number**

1000340

## **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

## **Registered Name**

Medical Foundation for the Care of Victims of Torture

#### **Solicitors**

Howard Kennedy LLP 1 London Bridge, London SE1 9BG

Bates Wells & Braithwaite London LLP 10 Queen Street Place London EC4R 1BE

# **Finance & Fundraising Committee**

Andrew Farrell (Chair)
Sarah Taylor Peace (Vice Chair)
Susan Berelowitz
Charles Middleton

## **Clinical & Legal Governance Committee**

Susan Berelowitz (Chair) Fiona Goudie (Vice Chair) Joanne Stubley Raj Chada Michael Johnson

#### **Auditors**

Kingston Smith LLP Devonshire House, 60 Goswell Road London EC1M 7AD

#### **Policy Committee**

Melanie Essex (Chair) Sonali Naik (Vice Chair) Susan Berelowitz John Dalhuisen



## **Freedom from Torture**

111 Isledon Road London N7 7JW

## **Freedom from Torture West Midlands**

Unit 005, 1st Floor Caroline Point 62 Caroline Street Birmingham B3 1UF

#### **Freedom from Torture North West**

1st Floor North Square 11-13 Spear Street Manchester M1 1JU

## **Freedom from Torture North East**

1 City Road Newcastle upon Tyne NE1 2AY

# **Freedom from Torture Glasgow**

Room 27, Adelphi Centre 12, Commercial Road Glasgow G5 0PQ

For more information about the work we do and how to get involved: www.freedomfromtorture.org www.facebook.com/FreedomfromTorture www.twitter.com/FreefromTorture





Company no. 02398586 Registered charity no. 1000340

## Funded by:



