

FREEDOM FROM TORTURE

EMPOWERING
SURVIVORS,
REBUILDING
LIVES

ANNUAL REPORT 2023



2023 SAW A RENEWED SENSE OF COMPASSION, COURAGE AND RESOLVE AT FREEDOM FROM TORTURE.

It was a year of survivor agency on the march. Of survivors in the driving seat. And of our growing movement standing together and speaking out for what is right in the face of cruel and inhumane policies affecting the lives of people who have survived torture.

CONTENTS

Empowering Change	3	Strategic Review	24
Our Services are Shaped by Survivors	6	Plans for Future Period	26
Empowering Survivors to Rebuild their Lives	8	Fundraising Statement	27
Navigating the Asylum System	10	Financial Review	28
Providing Expert Clinical Evidence	12	Risk Management	32
Fighting to Ensure the UK is a Place of Sanctuary	14	Organisational Structure	33
Changing Unfair Processes	16	Statement of Trustees' Responsibilities	34
Spreading Survivor Empowerment Models Across the Globe	18	Independent Auditor's Report	35
A World Free from Torture	20	Statement of Financial Activities	38
Supporters: the Power Behind our Success	22	Reference and Administrative Details of the Charity	54

EMPOWERING CHANGE

Survivors of torture are now more than ever the fundamental driving force behind reforms to the services that we offer to our clients.

In 2023, we ran a survey (page 6) to give all our clients an opportunity to tell us directly what they want most from our rehabilitation services. This forward-thinking approach has been invaluable in helping us, in collaboration with survivors, to shape and prioritise our services to truly reflect survivors' needs.

In November, the Supreme Court blocked the Rwanda “cash for humans” scheme on the basis that Rwanda is not a safe third country. We fought the Government’s plan to send refugees to Rwanda every step of the way. Our survivor networks were central to the design and delivery of our unapologetic campaigning, driven by the knowledge that the threat of forcible removal to a notorious torturing state was causing our clients extreme distress and, in many cases, further trauma. Alarming, the Government tried to legislate around this finding of fact by our Supreme Court. But we will never give up until all these anti-refugee policies are scrapped once and for all. We have mobilised tens of thousands of caring and compassionate people to continue the fight.

This year, our models of Empowerment spread across the world. Alongside our Survivors Speak OUT network, we are now routinely referred to as the “go to experts” globally on survivor leadership and empowerment in relation to

lived experience involvement in international justice and accountability initiatives. Survivor engagement has been pivotal to tackling inhumane policies and making a real, tangible difference to issues affecting the lives of survivors. Creation of a new global survivor advisory group for the UK’s Preventing Sexual Violence in Conflict Initiative has been a long term ambition of the Survivors Speak OUT network. And now it is a reality, thanks to the tireless advocacy of Kolbassia Haoussou MBE and Nadine Tunasi who serve as survivor champions for the initiative. Their unwavering commitment to ensuring survivor perspectives were represented in all discussions has also been reflected in concrete changes to policies at the International Criminal Court (ICC), including on gender based crimes.

We have achieved a great deal over the past year but inflation has increased our cost base significantly and we can still only see one in three of the torture survivors referred to Freedom from Torture for clinical therapy. Time is of the essence in dealing with trauma. We urgently need more therapists to be able to support more torture survivors more quickly. And we need more funding to do that. Thank you for your unwavering support and standing with survivors.



Members of the One Strong Voice network, nested at Freedom from Torture, handing in a petition opposing the Illegal Migration Act

TORTURE SURVIVORS ARE AT THE HEART OF ALL THAT FREEDOM FROM TORTURE DOES

Everything we do is informed by the experience of torture survivors, their needs, their physical and mental health recovery, and their will and agency in rebuilding their lives. Each survivor is on their own journey. The hard work – dealing with trauma, re-establishing relationships and trust, rebuilding confidence and putting their life back together – is theirs to do. What we can offer is hope for the future and support in getting there.

Our organisational strategy was created alongside survivors of torture, to ensure that survivors are truly the driving force behind the four core pillars of work at Freedom from Torture: Changing Lives, Changing the System, Survivors Driving Change and Changing Ourselves. The strategic review on page 24 outlines how we are delivering against these goals.

TOGETHER WE... CHANGED SURVIVORS' LIVES



713

survivors received life changing holistic rehabilitation services



167

survivors supported with clinical evidence in support of their asylum claims



Our Medico-legal reports helped ensure positive Home Office decisions in

OVER 80%

of first instance asylum claims by survivors who were examined by our doctors



Our in-depth client survey validated key elements of our clinical model including our focus on evidence-based trauma-focused therapies and holistic care including health assessments, pain service and Medico-legal reports, and generated insights for further improvement of our services over the coming years



80% of discharged clients since 2020 have reported significant improvement in their mental health symptoms

CHANGED THE SYSTEM



RWANDA SCHEME

ruled unlawful by the Supreme Court after litigation which we supported in many ways



10,000+

asylum seekers helped by improvements we secured to a Home Office fast-track system for some asylum claims



14%

increase since 2020 in public support for torture being wrong in any circumstance



Almost

80,000

of our supporters took campaign actions to stand up for the rights of survivors

DROVE POSITIVE CHANGE THROUGH SURVIVOR LEADERSHIP



75

organisations across the world consulted us on how to shift more power to survivors in services, campaigns and justice initiatives for their benefit



CONCRETE CHANGES

to multiple policies affecting the lives of survivors including new International Criminal Court (ICC) policies



Co-design and co-delivery by survivors of all our 2023 campaigns



Launch of the Survivors Speak OUT network's first ever two year strategy (2023-2025)

FREEDOM FROM TORTURE WINS TOP PRIZE AT CHARITY AWARDS

It is a testament to survivors, our supporters and staff that our unfaltering campaigning for a more compassionate world was recognised at the 2023 Charity Awards, the longest-running and most prestigious awards scheme in the charity sector.

As well as winning the top prize in the Campaigning & Advocacy category, Freedom from Torture was chosen as the Overall Winner by this year's judges for our creative and successful campaign to stop airlines from flying refugees to Rwanda as part of the Government's anti-refugee agenda.

Torture survivors contributed directly to the design and implementation of the campaign, and many signed up for a campaign leadership programme, gaining skills in organising and campaign strategy.

The awards are helping send a clear message from the wider UK charity sector: **Not in our name.**



"This is what happens when you really embed a genuine commitment to lived experience throughout your organisation, as they have done for over a decade. And even if they haven't permanently stopped this policy, they have shifted the public debate – you can see it coming up again and again, the questioning of whether this is an OK way to behave as a nation, as a society."

RUTH DAVISON, CHARITY AWARDS JUDGE

OUR SERVICES ARE SHAPED BY SURVIVORS

In 2023 we conducted a clinical review survey to ensure survivors were central to the design of service improvements.

Arriving in a foreign country after the terrifying ordeal of torture is a deeply traumatic experience. Navigating the complexities of the UK asylum system is emotionally and physically exhausting. Moreover, many survivors urgently need mental and physical care and support to begin the healing process.

With so many regressive changes to accommodation arrangements and the system for processing asylum claims, the immediate needs of survivors are changing. This is why, in 2023, we undertook a wide-ranging clinical survey in partnership with survivors to better understand our service users' experiences of our face-to-face and remote clinical services.

The survey has been crucial to ensuring that improvements to our services are co-designed and relevant to survivors. Information will be used to inform changes to our clinical pathway from 2024 and will improve the quality of care that we are able to provide survivors of torture.

|| *Clients highlighted the importance of continuing to provide a holistic package of care including a focus on evidence-based trauma therapies and Medico-legal reports, the need for expanded access to health assessments and pain management, and ideas for a new survivor co-led approach to the reintegration phase of therapy. We continue to use client feedback to make improvements to our service and to ensure our service is both of high quality and relevant to the current priorities of survivors. ||*

HELEN MCCOLL, NATIONAL DIRECTOR OF CLINICAL SERVICES



ALMOST A THIRD
of all active clients responded to the survey

The survey had 138 respondents (29.1%) out of 474 clients. This can be compared to the NHS-E GP Patient Survey (2023) response rate of 28%.

SUPPORTING FELLOW SURVIVORS

Stabilisation is a way in which we help survivors at the beginning of the clinical pathway to feel safe and supported, and develop coping skills to manage distress, nightmares and flashbacks. This facilitates the next stage of therapy, where we directly target disturbing memories of torture and other traumatic events.

Our survivor-led London stabilisation group, 'Finding Our Ground', went from strength to strength this year, with more survivors than ever working with new clients to provide a safe space to start their journey to recovery. It is a great example of how survivors are leading the way in delivering services that have a real impact on our clients' ability to feel safe and secure again. The stabilisation process lasts roughly 9 weeks, with each week dedicated to a different topic relating to how survivors can support themselves. It is an important part of our clinical pathway and the recovery journey for a survivor.

It makes such a difference, when someone has lived experience of torture themselves. It is very powerful and inspirational. Seeing that [the co-facilitator with lived experience] has been through torture herself and has survived and continued to rebuild her life and her education.

CLIENT, 'FINDING OUR GROUND'

The group helps service users to understand how they can help themselves during difficult times. They have mentioned to me how they are able to manage things like sleep, panic attacks, pains and trauma symptoms thanks to this group. I feel very proud to be supporting fellow survivors.

BORRY JARJU,
SURVIVOR AND SERVICE USER ENGAGEMENT
COORDINATOR, LONDON CENTRE

EMPOWERING SURVIVORS TO REBUILD THEIR LIVES

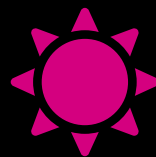
Our rehabilitation services help survivors to begin the painful process of recovering from the mental and physical pain caused by torture.

For most of us, it is hard to comprehend the terrible impact torture can have. Many people who have survived torture experience ongoing trauma for years: physical pain; problems with sleeping, concentrating, trusting others, and memory; and flashbacks and panic attacks sparked by sights, sounds and smells such as corridors, water and darkness.

Thanks to our supporters, we have clinicians who work with survivors to rebuild their physical and mental health. Our doctors document evidence of torture. Our immigration and welfare advisors help survivors with their asylum cases, homelessness and other poverty-related challenges.



A survivor braves the rain to plant new seeds in the Freedom from Torture garden as part of their horticultural therapy session



713 survivors received life changing holistic rehabilitation services



80% of discharged clients since 2020 have reported significant improvement in their mental health symptoms



KRISH'S STORY

Targeted in the street, fearing for his life and desperate to protect his family, Krish made the heartbreaking decision to leave everything he knew behind to try and find safety.

At 30 years old Krish was a staunch human rights activist, but, as with many Tamil Sri Lankans, speaking out put him in danger. The Government accused him of working against it. Krish was taken from his family and was subjected to terrible torture and violence.

Traumatized and alone, Krish risked his life to reach the UK. He was desperate to find somewhere safe so that he could rebuild his life, but he was battling with the memories of what he had been through.

Thanks to your kindness, however, Krish knows that he is not alone. He is making amazing progress in therapy and really values his sessions. Talking with his therapist gives him the hope and strength he needs to move on with his life.

“ I was nearly on the edge of my life, but after coming to Freedom from Torture I started to feel, in spite of the flashbacks and past memories, I wanted to live. Coming and seeing my therapist made me feel good. ”

KRISH

Krish is only 30 and has his whole life ahead of him. Because of your support, he is looking forward to his future and building a life in the UK. This would not be possible without the generosity of supporters like you.

NAVIGATING THE ASYLUM SYSTEM

Survivors of torture need safety and security to begin the slow process of recovery, but can often live in limbo and fear for years, housed or detained in conditions that can cause further trauma.



“Every day in our therapy rooms, survivors of torture describe the horror, isolation, and hopelessness they feel when trapped in housing that is unsafe. Living in this type of accommodation can be profoundly retraumatizing for them.”

ANN SALTER, HEAD OF CLINICAL SERVICES, FREEDOM FROM TORTURE NORTH WEST CENTRE

This is why our immigration and welfare team exist.

They support survivors in our treatment service to navigate the complex asylum system, secure legal representation and ensure that their asylum claims are well evidenced, and work to ensure safe and secure housing to help our clients recover from their experiences.

In 2023, we received:




1245 internal referrals for immigration advice – for survivors in our treatment service



876 internal referrals for welfare advice – for survivors in our treatment service





|| The main reason
I am happy is
Freedom from Torture. ||

AAYAN

AAYAN'S STORY

One client we were able to support was Aayan.

Without your support, Aayan thinks he wouldn't be here. He said *"The main reason I am happy is the Freedom from Torture project. The main reason I am happy is Freedom from Torture."*

The support you give has funded essential trauma therapy and helped Aayan in other areas of his life. He has been helped to find English classes, appropriate housing, welfare support, warm clothing and food vouchers. *"There are so many things"* he said.

In his own words Aayan said he is *"very happy"* now, reunited with his family and working a job that he loves as a chef. Your support has allowed him to dream for the future and make plans to see his parents in India for the first time in over a decade.

PROVIDING EXPERT CLINICAL EVIDENCE

Our specialist and highly trained doctors provide independent evidence of torture for consideration as part of survivors' asylum claims.

They document the physical and psychological trauma of torture in expert witness reports. Our therapists also provide clinical letters about the psychological impact of torture that has emerged during treatment. This clinical evidence of torture documented by our clinicians is taken into account by asylum decision makers.

In 2023, **we supported 167 new survivors this way**, providing a total of 187 clinical letters and Medico-legal Reports to support asylum applications.

Our Medico-legal Report team provides services including:

- medical examinations and Medico-legal documentation.
- expert testimony in support of claims and legal proceedings.
- training for medics, lawyers and other professionals involved in the asylum process.

This high success rate for first instance asylum claims involving our Medico-legal Reports is especially significant because the Home Office's new fast track system for clearing the asylum backlog means that legal representatives tend to instruct us only in the most complicated cases now.



Beth, Head of Clinical Services from our Birmingham centre, works with a team of clinicians who help torture survivors on their journey to recovery



167 new survivors supported with Medico-legal Reports or other clinical evidence for their asylum claims



**POSITIVE HOME OFFICE
DECISIONS IN OVER 80%**

of first instance cases for which we provided a Medico-legal Report

|| *Without Freedom from Torture
I wouldn't be here today.* **||**

CHIDI



CHIDI'S STORY

Chidi is one of 167 survivors we helped through our Medico-legal Report service in 2023. Services we can only provide thanks to your support.

Chidi still finds it hard to talk about the trauma he experienced in Cameroon that forced him to flee the country, leaving his family behind. He arrived in the UK struggling with his mental health and the horrors he had been through.

Living in Manchester, contemplating suicide, and with seemingly no hope for a future, Chidi fortunately came across the name 'Freedom from Torture' and decided to find out more.

We provided Chidi with therapy to help him deal with the trauma. After referral to one of our doctors, he was provided with a Medico-legal Report for his asylum claim. We also provided funding so he could buy some clothes.

|| *I wish you a long life because thanks to you, people who are desperate, people who have lost hope or have no life left, are able to find hope again.* **||**

FIGHTING TO ENSURE THE UK IS A PLACE OF SANCTUARY

2023 was a year of fierce campaigning and influencing decision makers to combat the increasingly hostile asylum system.



Of those arriving in the UK seeking asylum, an estimated one person in three has experienced torture in their home country, forcing them to flee.

Thanks to you, we are mobilising caring people in communities all over the country to call for a fair, effective and humane approach to supporting survivors of torture when they arrive in the UK seeking safety.

- **Almost 80,000 supporters took action to stand with survivors in 2023 through emailing MPs or signing petitions.** This has given hope to our clients that together we are a strong movement that will continue to stand up for what is right in the face of cruel anti-refugee policies.

We fought for humanity and the rule of law during the passage of the Illegal Migration Act. Given the Government's sizeable parliamentary majority, we were not successful in defeating the legislation, but our collective campaigning efforts through the Together With Refugees coalition pushed the Labour Party to pledge to overturn the asylum ban and the Rwanda scheme. It is inconceivable that Labour would have made these vital pledges without the movement pressure that Freedom from Torture and other civil society groups helped to build.

Freedom from Torture and Together With Refugees

Freedom from Torture is a proud member of the Together With Refugees coalition, which brings together over 600 national, grassroots and refugee led organisations joining for a more compassionate approach to supporting refugees. In 2023, Freedom from Torture supported the

development of the Fair Begins Here campaign, launched in early 2024, calling for a fair new plan for refugees fleeing torture, war and persecution. We will be supporting this campaign through our organising and movement building work, aiming to reach thousands of people across the UK.

FIGHTING THE RWANDA POLICY

In June 2023 the Court of Appeal ruled that the Government's plan to send refugees to Rwanda was unlawful. Freedom from Torture provided evidence and expertise to the court demonstrating that torture survivors will struggle to disclose their harrowing experiences in a process that moves too fast and has few safeguards.

"This is a victory for reason and compassion. We are delighted that the appeal judgment has affirmed what the caring people of this country already knew: the UK Government's 'cash for humans' deal with Rwanda is not only deeply immoral, it flies in the face of the laws of this country.

Every day in Freedom from Torture's therapy rooms, torture survivors confide in our clinicians their fears this expulsion scheme has generated amongst people seeking safety in this country. As we outlined in our intervention in the Court of Appeal, this dirty deal with Rwanda does too little to identify

and protect survivors and other vulnerable groups and would see them placed at risk of further harm.

Sunak's inhumane policy has sparked anger across the UK, from protesters on the streets to faith leaders and cultural icons. If he is serious about offering sanctuary to those most in need, he should focus on rebuilding a fair and compassionate asylum system. One that welcomes and offers a fair hearing to refugees no matter how they arrive."

SONYA SCEATS, CHIEF EXECUTIVE, FREEDOM FROM TORTURE

Undeterred, the Government took the case to the Supreme Court. The judges unanimously agreed with the Court of Appeal, ruling that refugees sent to Rwanda were at risk of being wrongly returned to their country of origin.

Despite the Supreme Court finding that refugees could not safely be sent to Rwanda, Parliament has now approved the Safety of Rwanda (Asylum and Immigration) Act, which simply declares by fiat that Rwanda a safe country under UK law.

KING'S STORY

Having experienced persecution and trauma for so long, King has struggled with her physical and mental health. With the help of organisations like Freedom from Torture, she is finding ways to cope. But she lives with the constant anxiety of being sent to Rwanda.

|| *They keep saying that the Rwanda plan will be a deterrent for people trying to reach the UK to claim sanctuary... when you're fleeing for your life, you're not thinking about government policies.* **||**

We will continue to campaign against anti-refugee policies like the Rwanda scheme and to protect survivors who have risked everything to come to the UK for sanctuary and protection. **We have mobilised thousands of supporters. The fight continues.**

|| *Where is the understanding? The empathy? The compassion? We just want a chance to recover, to rebuild our lives, and to live in peace.* **||**

KING

CHANGING UNFAIR PROCESSES

In response to our pre-action litigation work and threat of judicial review, the Home Office made changes to a fast-tracking system they put in place to help clear the significant backlog of asylum claims. We secured critical safeguards for survivors of torture and other refugees.

10,000+
refugees will benefit from these amendments

In March 2023, Freedom from Torture launched the preliminary stages of litigation against the Home Office's new streamlined asylum process. This is an accelerated

process that uses a questionnaire for people seeking asylum from countries for which there is a high asylum grant rate. Whilst the questionnaire may have been well intentioned, there was a significant risk of it leading to wrongful cancellation of asylum claims. Our work resulted in increased fairness for more than 10,000 refugees within the process.



|| *Asylum claims can involve life or death decisions, so getting the correct decision is paramount. The 'asylum claim questionnaire' required people to complete a complex form, often without any legal advice, within a 20-day deadline. This risked many asylum claims being wrongly withdrawn, leaving those individuals at risk of return to torture or persecution or forcible expulsion to Rwanda. Our intervention secured critical safeguards for over 10,000 people.* ||

NATASHA TSANGARIDES,
ASSOCIATE DIRECTOR OF ADVOCACY,
FREEDOM FROM TORTURE

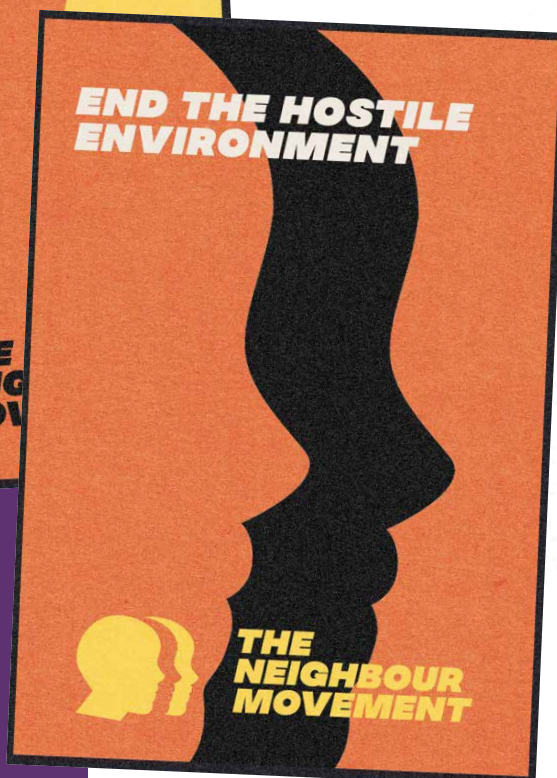
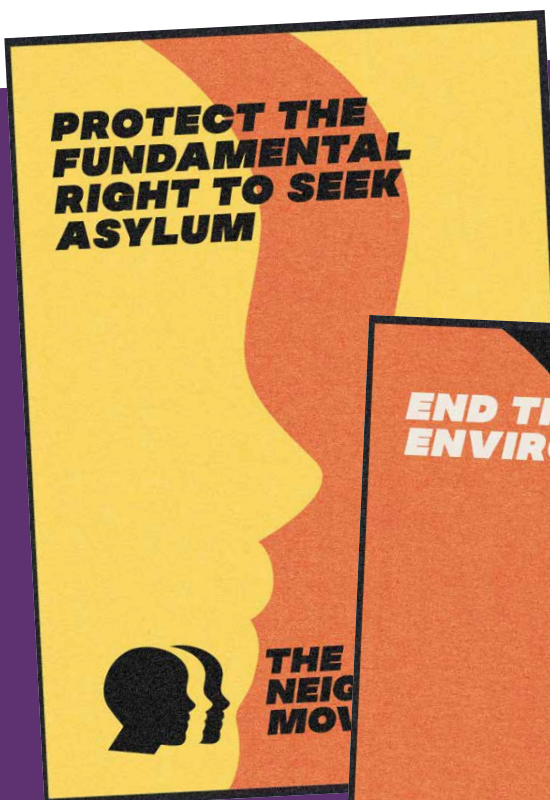
Our pre-action legal work secured clarifications, policy amendments and a review of the Equality Impact Assessment for the scheme. In response to our planned judicial review, the Home Office published updated guidance on Withdrawing Asylum Claims, requiring asylum caseworkers to take several steps before treating a claim as withdrawn, including the following commitments:

- **Claims will not be refused** on the basis of a response to the asylum questionnaire alone.
- **Claims will be granted extensions** in all cases where requested.
- If not returned within the timeframe and with no extension requested, **the claim will not immediately or invariably be treated as withdrawn** and attempts will be made to contact the person by multiple methods.

The revised guidance also includes details of a process for requesting review of implied withdrawals. The impact of this work was also to place a spotlight in the media on the process, adding scrutiny and placing pressure on the Home Secretary.



Sile Reynolds, Head of Asylum Advocacy, speaks to the media about refugee rights outside the Supreme Court



THE NEIGHBOUR MOVEMENT

During 2023 we worked with lived experience leaders and our partners at the Asylum Reform Initiative, the coordinating mechanism behind the Together With Refugees coalition, to develop a new project, the Neighbour Movement. This project aimed to test new community organising approaches to build stronger people power in support of a fairer and more compassionate asylum system in the UK.

SPREADING SURVIVOR EMPOWERMENT MODELS ACROSS THE GLOBE

This year, we saw survivor leaders playing an important role on the global stage – standing up for our shared values of hope and compassion and calling out injustice. Survivor leadership and influencing at these high levels has led to concrete changes in practice and policy.



|| I am proud Freedom from Torture has become the go-to organisation for survivor-led approaches. It is great to see survivor advisory groups within the torture rehabilitation sector using a survivor-centred framework on a global scale.



75+
organisations from around the world sought our support on models of survivor empowerment



We are now routinely seen as the ‘go-to experts’ globally on survivor leadership and empowerment

Working with these groups is not only proof-of-concept that survivor-led frameworks work, but that these frameworks are the future for all organisations working with people with a wide range of lived experiences, including torture. ||

KOLBASSIA HAOUSSOU MBE, DIRECTOR OF SURVIVOR LEADERSHIP AND INFLUENCING AT FREEDOM FROM TORTURE AND SURVIVOR CHAMPION FOR THE PREVENTING SEXUAL VIOLENCE IN CONFLICT INITIATIVE

SURVIVORS SPEAK OUT

Nothing about us, without us

Our survivor-led network, Survivors Speak OUT (SSO), has had an incredible impact over the past year influencing consultations, debates and conferences in the UK and abroad. Their voices have been crucial to influencing international justice and accountability mechanisms.



“ When I became Survivor Champion, along with my colleague Kolbassia Haoussou MBE, I knew that part of my role was to make space and create a platform so that more survivors can take part in the Preventing Sexual Violence in Conflict Initiative. Through my work, I’ve had the opportunity to meet many survivors from different countries and I am always inspired by their determination and resilience. ”

NADINE TUNASI, SSO MANAGER AT FREEDOM FROM TORTURE AND SURVIVOR CHAMPION FOR THE PREVENTING SEXUAL VIOLENCE IN CONFLICT INITIATIVE

(1) INTERNATIONAL ALLIANCE ON PREVENTING SEXUAL VIOLENCE IN CONFLICT INITIATIVE

As survivor champions, Kolbassia Haoussou MBE and Nadine Tunasi won the argument to create a survivor advisory group for the UK’s flagship Preventing Sexual Violence in Conflict Initiative.

The advisory group now brings survivors from across the world together and is a tremendous example of Freedom from Torture influencing other actors, in this case the UK Government, to take a survivor-centred approach to preventing sexual violence, including sexual torture. The advisory group is at the heart of the new international alliance that the UK has created to bolster the impact of the entire initiative, including implementation of recommendations and policy development.



- A new survivor advisory group to put survivors at the heart of decision-making in the global fight against sexual violence in conflict.

- Global survivor advisory group recommendations were adopted in the International Alliance policies.
- Survivors from previously marginalised communities, such as the indigenous people of Guatemala and children born of war rape, felt empowered to speak and saw their recommendations reflected in the work of the International Alliance.

(2) ADVISING THE OFFICE OF THE PROSECUTOR OF THE INTERNATIONAL CRIMINAL COURT

Survivors Speak OUT (SSO) is now advising on a survivor-based approach to achieving international justice for survivors.



- SSO helped to shape the creation of new virtual reality software for victims of sexual violence to give testimony for prosecutions and the ability for survivors to bear witness in court whilst being in a remote, safe space.
- SSO helped to strengthen a new ICC policy on gender-based crimes.

A WORLD FREE FROM TORTURE

No Government should ever commit or tolerate torture. It is the most terrible abuse of power towards a defenceless person, a violation of their human rights and dignity, to deliberately cause pain, suffering and mental anguish.

And yet in the 21st century, around the world, we see the incidence and acceptance of torture rising, as authoritarian governments seek to suppress popular movements and protest, and use torture to silence activists and destroy people.

In 2023, we continued our unapologetic efforts to protect the absolute ban on torture, raise awareness of torturing states and hold the UK to its obligations and commitments to international law.

- Our movement-building work has helped to achieve a **14% increase since 2020** in UK public support for the absolute torture ban, **rising from 55% in January 2020 to 69% in January 2024.**
- **122% increase in our media coverage last year,** showcasing our lived-experience, clinical and policy experts as thought leaders on torture and the rights of survivors.

We used media to raise awareness and highlight abuses of power. This included stories showcasing survivor experiences of torture in places like Iran and the Democratic Republic of the Congo, and commentary from survivors on UK legislation which backslides on our obligation to uphold the absolute torture ban and sets a dangerous precedent for other countries, including the Northern Ireland Troubles Act and National Security Bill, as well as the Economic Activity of Public Bodies (Overseas Matters) Bill (known as the Anti-Boycott Bill), which seeks to restrict public bodies making decisions that meet with their human rights responsibilities, including in relation to torture.

Survivors launch Refugee Rights and Anti-Torture Manifestos at Parliament

Freedom from Torture and SSO were selected to help celebrate the 75th anniversary of the Universal Declaration of Human Rights (UDHR) at Parliament. We launched our joint Refugee Rights and Anti-Torture manifestos, highlighting key priorities to Members of Parliament and Peers from across the political spectrum.

Together with survivors of torture participating in the UK Anti-Torture Coalition, a coalition of survivors and organisations committed to upholding the absolute prohibition on torture and achieving justice and reparation for survivors, we are building political support across all political parties to uphold the absolute ban on torture and the right to asylum in the lead up to the next General Election as a foundation for engagement with whichever party or parties form the next Government.



HOLDING THE UK TO ACCOUNT

“There cannot be avenues for accountability for international crimes in some countries and a total absence in others. We either all have human rights, or none of us do.”

NADINE TUNASI, SSO MANAGER AND SURVIVOR
CHAMPION FOR THE PREVENTING SEXUAL
VIOLENCE IN CONFLICT INITIATIVE

The National Security Bill 2023 included concerning provisions that potentially granted ministers and security personnel impunity if they encouraged or assisted any offence abroad. Our advocacy and campaigning work contributed to narrowing the scope of the provisions, limiting full impunity and allowing some survivors to have improved access to redress.

We briefed Members of Parliament and Peers on the terrible precedent that passing the Northern Ireland Troubles (Legacy and Reconciliation) Bill 2023 would set. Sadly, it was passed. The Act gives a green light to repressive governments

worldwide to evade their obligations under international law. However, the Irish Government will be challenging the legality of the Act as incompatible with provisions of the European Convention on Human Rights including the prohibition of torture.

Through our report ‘Dangerous Liaisons: UK partnerships with Chinese policing institutions linked to crimes against humanity in Xinjiang’ (2022), Freedom from Torture has achieved more robust protections against UK police complicity in torture abroad. In 2023 the national coordination body for law enforcement in the UK, the National Police Chief’s Council, introduced new guidance on risk assessment for overseas security and justice assistance, to supplement Government guidance on human rights in this area. The new “police specific guidance” is intended to ensure that overseas security and justice assistance delivered by UK police is responsive to human rights risks. The Minister advised that the process for oversight of international engagement was being updated to reduce the types of risks highlighted by Freedom from Torture’s investigation.



SUPPORTERS: THE POWER BEHIND OUR SUCCESS

In 2023, our supporters grew bigger and louder than ever before. Our art auction Drawing a Line Under Torture at the prestigious Sotheby's art auction house surpassed all expectations, raising an incredible £310,000 through both the live auction and an innovative online auction platform, allowing bidders to participate worldwide.



Nasrin Parvaz, survivor, artist and activist, speaking at our Drawing a Line Under Torture art auction

Survivor artists took centre stage, featuring their works alongside beautiful works donated by Quentin Blake, Antony Gormley, Maggi Hambling, David Hockney, Grayson Perry, Paula Rego and Ai Weiwei, among many others.

The highlight of the night was a speech by artist and survivor activist Nasrin Parvaz who, in her own words, has used art sessions at Freedom from Torture to explore “important insights into the very painful realities faced by those who’ve experienced torture”.



During Refugee Week in June, supporter Tom Hashemi drew a heart around London for Freedom from Torture

Our amazing supporters also undertook more challenges than ever to raise vital funds for survivors of torture.

Over 50 supporters took part in Journeys in Solidarity, walking, running, cycling, and swimming in solidarity with survivors of torture. Thomas Munns completed the gruelling London Marathon. On two wheels, supporters Tom Hashemi and Matt Ludford pushed themselves to new heights. Tom cycled in the shape of a heart around London for Refugee Week and Matt rode from London to Glasgow – a distance of 600 miles – in aid of our services. Mother and daughter Tara and Anna cycled through France, Italy, Slovenia, and Austria, while Daisy Shone trekked 100km of the Jordan desert in only 5 days.



A big thank you from Freedom from Torture staff!

THANK YOU

None of this work would be possible without you. With your support we helped survivors gain asylum, provided essential services to help rebuild shattered lives, held governments to account and campaigned tirelessly for a world free from torture.

Thank you for standing with survivors and extending compassion to those who arrive here to rebuild their lives in safety after torture. We are delighted to share those funders below, who are happy for their support to be acknowledged.

- BBC Children in Need
- Beatrice Laing Trust
- Ben & Jerry's Foundation Fund, a fund of Tides Foundation
- Bertha Foundation
- Brook Trust
- Cathy Wills Charitable Trust
- C F Crawford Charitable Trust
- Chillag Family Trust
- City Bridge Foundation
- CRH Charitable Trust
- D'Oyly Carte CT
- Elizabeth Bennett Charitable Trust
- Evan Cornish Foundation
- Garden Court Chambers
- Glasgow Council for the Voluntary Sector
- Hadrian Trust
- Highway One Trust
- Jane & James Kessler Family Charitable Trust
- John Coates Charitable Trust
- Joseph Ettedgui Charitable Foundation
- Joseph Rowntree Charitable Trust
- Justice Collaborations
- London Catalyst
- London Churches Refugee Fund
- Ministry of Justice
- Murdoch Forrest Charitable Trust
- Mrs Kathrine Tollis
- National Lottery Community Fund
- Netherdale Trust
- Newcastle City Council
- Oak Philanthropy Ltd
- Patricia Routledge Foundation
- Rachel and Anthony Williams Charitable Trust
- Rayne Foundation
- Scottish Government
- Smilg Family Charitable Trust
- Stanley Thomas Johnson Foundation
- The Ian Mactaggart Trust
- The Sigrid Rausing Trust
- The St. Christopher's Trust
- Victoria Wood Foundation
- Vitol Foundation
- Wyn and Ken Lo Memorial Fund
- Yusef Foundation

STRATEGIC REVIEW

2023 was the second year of our four year strategy.

The strategy was co-developed with people with lived experience of torture and the UK asylum system, and focuses on four ambitious goals:

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

How did we deliver against our strategic goals in 2023?

We are working to double the number of survivors of torture supported through our holistic clinical services. We made clear in our strategy that this ambition required income growth of at least 30%, but this was before the steep rise in inflation from 2022 onwards. During 2022 and 2023, our cost base expanded significantly, including to ensure higher levels of emergency relief to survivors and fair wages to our staff. The ability to give of many of our donors was also impacted by the cost of living crisis, creating a double squeeze on our resources. We helped 713 survivors of torture via our treatment service in 2023. This is just slightly ahead of the number of survivors helped in our baseline year 2021 (709 survivors helped), but for much of the year the service was operating on only 60-80% capacity. This demonstrates the increased efficiency and impact of our treatment service despite under-resourcing linked to a national shortage of psychological therapists. Our focus on evidence-based trauma-focused therapies, which reflects survivor priorities, means that survivors in our care are overcoming post-traumatic stress disorder more quickly. We are now well ahead of our target to ensure that 80% of clients are discharged within 36 months of arrival to our service. We instituted a range of measures across the year to enhance our ability to attract clinicians to work with us, including better marketing of the benefits to clinicians of working at Freedom from Torture, wider advertisement of roles and a cost of living pay rise.

We helped 167 survivors of torture with clinical evidence to support their asylum claim in 2023. This represents a 58% increase on the number of survivors helped in 2021 (109 survivors helped), meaning that at this point in our strategy we are ahead of our target to double the number of survivors helped via this life-saving service.

Survivors are truly at the centre of the design, delivery and constant improvement of our clinical services. Following a successful pilot in 2022, the survivor led London-based stabilisation group, Finding our Ground, went from strength to strength, supporting more people than ever to feel safe and ready for therapy in the next step to recovery. We also undertook a wide-ranging clinical survey in partnership with survivors to better understand our service users' experiences of our face-to-face and remote clinical services. This survey will shape the future direction of our services.

The quality of Freedom from Torture's clinical services remains high, with over 80% of clients reporting improved mental health symptoms following therapy. For our Medico-legal Report (MLR) service, over 80% of people





who receive an MLR at initial decision stage are granted asylum, a very high success rate given the tendency of legal representatives to refer the most complicated cases to us now.

As efforts by the Home Office to clear the asylum backlog intensified towards the end of 2023, our welfare team experienced a surge in demand for support, particularly with housing. Once survivors are granted protection, they often have only a matter of days to leave Home Office accommodation and find new housing, facing a serious risk of destitution while also navigating the complex benefits system.

The new asylum ban introduced by the Illegal Migration Act, the fear of being sent to Rwanda and the opportunities and challenges of the new fast track system for asylum claims for nationalities with high grant rates also meant a spike in demand by survivors for support from our legal advice service.

Our fundraising income fell in 2023 compared to 2022. As a people-powered organisation, we rely heavily on donations from the public to keep our services running, and the cost of living crisis has impacted our supporter giving income stream. Legacy income was exceptionally high in 2022

due to two unexpectedly large legacy gifts. In 2023, legacy income returned to average levels, which by comparison resulted in an overall reduction in income. Freedom from Torture's external profile continued to increase in 2023, with high profile campaigning activity and media interviews reaching a broad audience. In line with our Survivors Driving Change strategic goal, there were more opportunities than ever for survivors to lead on media messaging, through interviews and first-hand commentary on the impacts of the Government's anti-refugee policies on survivors of torture.

We continued to build support for the absolute ban on torture and challenged legislation that undermines this. Survivor leadership is key to this and in 2023 survivors had meaningful conversations and engagement on national and international stages to ensure a survivor centred approach to the prevention of torture. Our work in upholding the rights of survivors is now recognised around the world and is being used to change legal and policy frameworks to support justice for survivors.

PLANS FOR FUTURE PERIOD

Together for a future free from torture

In 2024, we continue to work to help support survivors of torture live for the future, not in the pain of the past. We are planning further changes to our clinical services based on our 2023 survey of clients about what they most need from us to access the tools and strength they have to rebuild their lives and thrive in safety. This includes a strong focus on evidence-based trauma-focused therapies, expanded access to pain management support and survivor co-led stabilisation services, development of a new survivor co-led approach to the reintegration phase of therapy, and legal and welfare advice to help survivors navigate harsh new anti-refugee laws and the risk of unsafe accommodation and homelessness.

In this crucial election year in the UK, Freedom from Torture will work with survivors to influence public opinion and policy makers to call for a more compassionate asylum

system to offer safety to those fleeing torture. Alongside more than 600 civil society partners in the Together With Refugees coalition, we will continue to fight against inhumane policies and make the case to all political parties for a more welcoming UK for refugees. We will continue to call for the torture ban to be upheld and call for accountability to those who flout it.

We continue to invest in fundraising and communications activities to support the growth in income we need to deliver our strategy. The challenging fundraising environment that Freedom from Torture, and many charities, find ourselves in makes it even more pressing to continue to innovate and reach more audiences. In 2024, our Chelsea Flower Show garden, designed alongside survivors, will continue to tell the story of Freedom from Torture to a new audience engaging people with our message of hope and resilience.





FUNDRAISING STATEMENT

Freedom from Torture relies on fundraising to deliver income for our work.

Freedom from Torture’s Fundraising and Engagement strategy is underpinned by our Organisational strategy. Fundraising activities are guided by Freedom from Torture’s values and supported through a range of policies and procedures to ensure compliance with regulations and best practice.

Fundraising effectiveness

In 2023 for £1 spent on fundraising we received £2.37.

Strategic fundraising

In 2023, Freedom from Torture raised funds from individuals, grant giving organisations and corporate partners. The largest source of income was from individual donors, who generously responded to appeals or gave a regular gift. In addition, the organisation raised funds through grant giving bodies, including charitable trusts, through corporate sponsorship and an annual programme of special events, the largest of which was our Art Auction hosted by Sotheby’s.

Freedom from Torture is committed to transparency and welcomes feedback from supporters to enable us to improve and grow. In 2023, we received 70 complaints about our fundraising activity, compared to 63 in 2022. The Supporter Experience team aim to respond to queries within 5 working days, which they achieved in 99% of cases in 2023.

Freedom from Torture’s fundraising programme is supported by a number of professional fundraising agencies to deliver activities such as face to face fundraising and telephone fundraising. Any agency working on behalf of the charity is expected to follow robust compliance and quality control processes. The team at Freedom from Torture regularly monitor activity to ensure standards are met, including protections for vulnerable adults in line with the Chartered Institute of Fundraising guidance.

Freedom from Torture is registered with the Fundraising Regulator and all activities follow the Code of Fundraising Practice. In addition, we are members of the Lotteries Council and follow all relevant legislation, including data protection rules governed by the Information Commissioner’s Office (ICO).

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

FINANCIAL REVIEW

Financial Review for 2023

We started 2023 with a high level of funds, thanks to two very large legacies with a combined value of £4.8m.

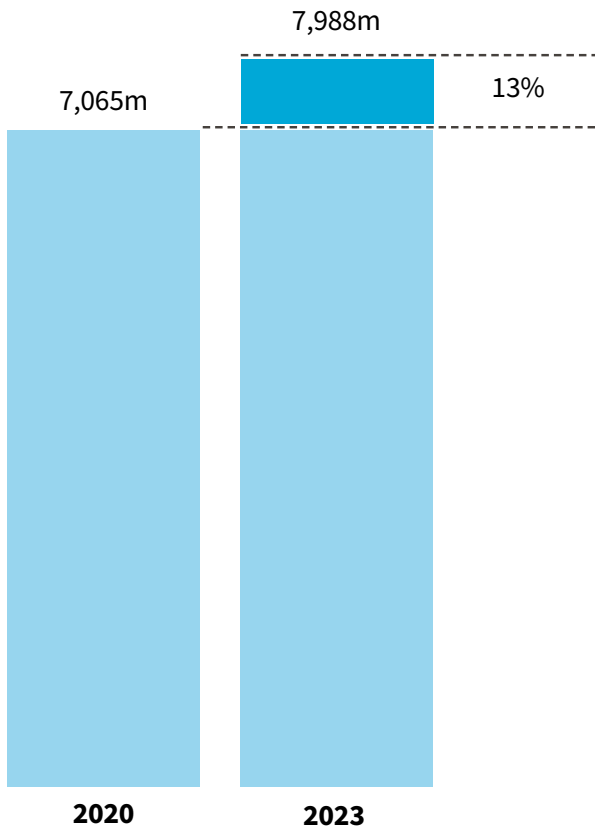
The receipt of such a large amount of funds was unprecedented in the history of Freedom from Torture and Trustees agreed to create a designated fund, called the Development Fund, to allow the organisation to use the funds for the development and support of our services and influencing work.

In 2023, by making use of the Development Fund, Freedom from Torture had a planned deficit of £2.16m between income and expenditure for 2023.

The Development Fund also enabled us to increase expenditure on our Charitable Activities by 5%.

We will be using the remainder of the funds in 2024, £1.34m, to further support our work.

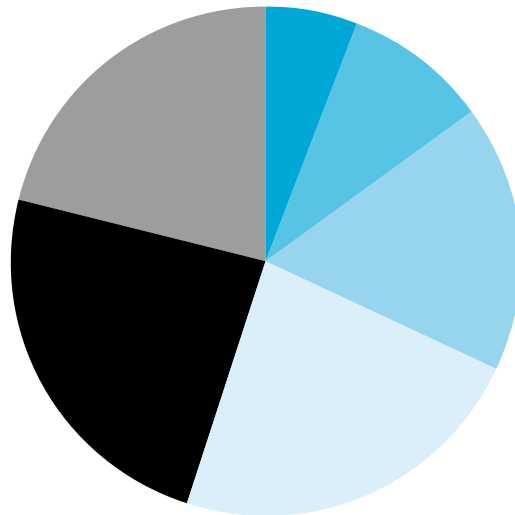
Increase in Charitable Activities 2020 to 2023



Income

Our income in 2023 was £2.04m less than in 2022 due mainly to the proportion of the two unprecedented legacies received in 2022. Excluding legacies, income from donations rose by £0.19m compared to 2022, in particular because of increased income from Trusts and Foundations and Major Donors compared to last year.

Income – £9,887,078



- Events, Raffles, Fees, other **6%**
- Gift Aid **9%**
- Trusts, Grants & Corporate **17%**
- Committed Donations **23%**
- Donations from individuals **24%**
- Legacies **21%**

Generating growth in income from individual giving proved very difficult in 2023. The cost-of-living crisis certainly had an impact on donations, alongside the decline in some of our traditional income streams, such as postal appeals to warm donors.

For the longer term, the organisation is exploring the potential for new income streams that will make it a little less reliant on fundraised income. These include statutory commissioning of services income, as well as utilising our premises to generate rental income.

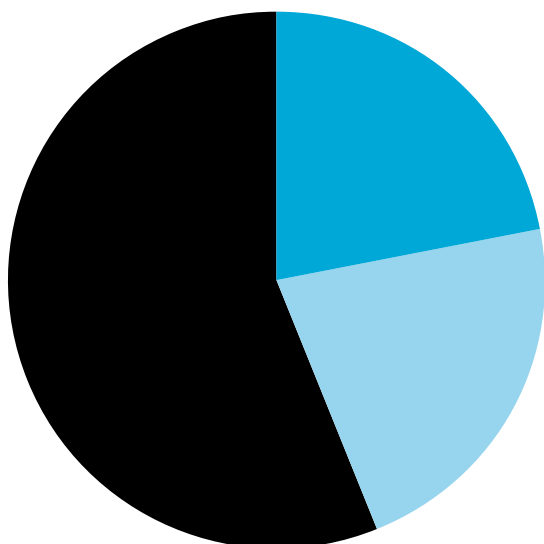
Expenditure

Expenditure on delivering and supporting our services and influencing work increased in 2023 by £0.39m, although this was partially offset by reduced fundraising costs of £0.28m.

The increased expenditure on Charitable activities was in part due to Freedom from Torture’s response to the cost-of-living crisis for clients and staff. This included increasing the amount we gave per individual service user who found themselves in an emergency financial crisis. The surge in inflation during 2022 and 2023 was impacting lower paid staff disproportionately because of the rise in the costs of essentials, such as food and energy. Therefore, rather than give staff an across the board percentage cost of living rise, Trustees approved a one-off fixed amount pay award to all staff, meaning colleagues at all levels received the same cash amount (pro-rata). This benefited our lower paid staff more as a proportion of their income.

The reason fundraising expenditure was higher in 2022 than 2023 was because we were able to make a one-off investment in donor recruitment in 2022.

Total Expenditure – £12,057,079



- Supporter costs **22%**
- Direct costs **22%**
- Staff costs **56%**

The overall picture at the end of 2023 showed the organisation with a healthy level of funds, with the General Reserve within the limits identified in our reserves policy (which includes an income risk assessment) and funds that can be utilised in 2024. However, the economic outlook and the fundraising environment mean that the coming year will be very challenging.

The two very large legacies received between 2021 and 2023 were put to use by developing our services and influencing work and absorbing some of the inflationary costs during the year.

As we put the Development Fund to work, our expenditure outstripped our income in 2023, creating a deficit. Prior to 2023, we had projected that fundraising investments would see our income increase to offset the deficit created before the funds had been utilized completely.

Unfortunately, like many charities, we have achieved lower levels of income growth than we anticipated because of the economic environment and the impact of the cost-of-living crisis on our donors. Therefore, our current income projections for the coming three years do not show the gap between income and expenditure reducing before our Development Fund runs out in the way we had projected. This means that the organisation will almost certainly have to reduce expenditure, including expenditure on our charitable activities in 2024.

The Senior Management Team and Trustees are working on a plan to implement expenditure reductions to ensure the sustainability of Freedom from Torture into the future for the benefit of survivors of torture. We have funds available that will allow us the time to make the reductions in a considered and well planned way.

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

- **Working Capital Fund** reduced by £1.10m, thanks to the receipt of some large legacy debtors.
- **Development Fund** decreased by £1.18m, as we used the funds to deliver our services and influencing work.

Conclusion

Freedom from Torture finished 2023 with significant funds available to support services and influencing work in 2024. Trustees are confident that the organisation will remain a going concern in the future, although it will need to reduce expenditure in order to remain financially sustainable.

Fixed Assets

Total capital spend was £0.25m, of this £0.23m was on computer hardware and office equipment. Much of this expenditure related to replacing some of our PCs and laptops and transitioning much of our data to the cloud.

Reserves and Investment Policy

It is the policy of the Trustees to maintain a General Reserve equivalent to two to four months' direct charitable expenditure, which equates to £1.39m and £2.83m. The General Reserve serves two main purposes:

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

The policy is designed to ensure that Freedom from Torture can meet these two eventualities in any financial year without immediately having to cut back services. In the event of unforeseen loss of budgeted income or increased expenditure, it gives Freedom from Torture a period in which to seek to remedy the situation by securing additional funds and, only if this should not be possible, to plan an orderly reduction of expenditure commitments. The policy is reviewed annually by our Finance, Fundraising, Governance and Audit Committee.

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

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 for 2023 was set by identifying the potential risk and level of shortfall for all our main income streams. This was done by looking at historical fluctuations, type of income and level expected in the financial year. The potential risks for each income stream were 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 would have covered the period during which any major shortfall of income would be identified, and the appropriate action required is agreed and implemented.

The Trustees have designated funds as shown on page 31 which include a fixed assets reserve, long term donation, major building repairs, development fund and working capital reserve.

General Reserve

The level of our General Reserve increased in 2023 by £0.11m. The organisation ended the year with a general Reserve of £1.39m, which is above the lower safe limit set by our reserves policy (see left).

Restricted Funds

These relate to income, the use of which has been restricted to specific areas of our charitable activity. 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 2023 during the next financial year.

Total Funds held at the end of 2023

Fund	Total
Designated Funds (Including Fixed Assets £3,780,746)	£7,325,430
General Reserve	£1,390,120
Restricted Funds	£633,884
Total Funds	£9,349,434

Investment Policy

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

Designated Funds	Designation	Use of fund	Value at Year-end
Fixed Assets Reserve	Property (two buildings owned by the charity, used as clinical centres) & ICT equipment, furniture, fixtures & fittings etc.	This represents the extent to which unrestricted funds are tied up in the organisation's property and other fixed assets. The year-end balance is equal to the book value of the fixed assets less any amount that is funded by loans.	£3,780,746
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 invested the proceeds generated by the investment of these funds in our psychotherapy work in 2023.	£526,812
Major Building Repairs	Fund to cover any large-scale repairs or refurbishments to property owned by the charity. Current policy is to place £40k a year into the fund.	We placed £40k in the fund in 2023, as per our policy. We did not need to drawdown any funds in 2023.	£448,571
Development Fund	Fund to provide for long-term development of the organisation and to deliver its strategic plan.	Between 2021 and 2023 we were fortunate to receive two unprecedented legacies with a total value of £4.8m. In order to support our services and invest in fundraising we drew down £2.1m of the fund in 2023.	£1,336,789
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).	£1,232,512
Total			£7,325,430

RISK MANAGEMENT

We have a thorough approach to managing risk at Freedom from Torture

We use a risk register to document our most important risks and monitor measures in place to mitigate these risks.

Risk management is discussed regularly at Senior Management Team level. The risk register is reviewed at every Finance, Fundraising, Governance and Audit Committee meeting and at every Board of Trustees meeting with feedback to ensure we have the most robust mitigation plans and strategies in place. In 2023, Trustees held a special meeting to review and refresh our risk management framework.

The following are the top 5 risks identified throughout the year:

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

Mitigation includes: A Fundraising and Engagement strategy to maximise fundraised income, including scoping of how to enhance this strategy in a challenging fundraising market. This includes a new focus on attracting high net worth individuals, and appraisal of other income generation options, e.g. service commissioning. Media and profile building activities to improve Freedom from Torture's brand recognition. Cost control measures.

Risk 2 Failure to deliver our strategy, due mainly to insufficient income growth to expand our services.

Mitigation includes: Review of our clinical model, based on survivor insights, to explore how we can deliver the best possible service to the highest number of survivors within resource constraints. Consideration of whether to extend

the shelf life of our strategy to allow more time to deliver on our service growth ambitions in the context of financial pressures. Appraisal of new income streams to support our services e.g. service commissioning.

Risk 3 Inadequate client database.

Mitigation includes: Rollout of a major upgrade to our bespoke client database (Daylight) and ongoing patching based on user testing to improve the system's speed, safety and functionality. Launch of a scoping project to help us decide whether to keep developing or replace the system with an off the shelf product.

Risk 4 Unstable clinical management.

Mitigation includes: Successful recruitment across the year to fill all our clinical management vacancies. Rollout of a Trauma-informed Leadership Development Programme to support and retain managers across Freedom from Torture, including a special focus on the skills needed to lead and manage staff who are delivering clinical services to traumatised survivors of torture.

Risk 5 Failure to attract and retain employees.

Mitigation includes: A pay uplift to address the cost of living crisis for staff. Rollout of recommendations from our 2022 project to improve Freedom from Torture's recruitment processes, including initiatives to improve attraction and retention of psychological therapists in the context of a national shortage of these skills. A faster onboarding process including a new system for processing Disclosure and Barring Service (DBS) checks. A trauma-informed wellbeing framework to support our staff in their challenging work to support traumatised survivors of torture.



ORGANISATIONAL STRUCTURE

Structure, governance and management

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

Remuneration policy

The remuneration of the key management post holders, who consist of the individuals disclosed in note 7 to the financial statements on page 49, has been established in accordance with market rates, taking into account the level of expertise, experience and skills required to fulfil the roles successfully. Our general staff remuneration policy was reviewed in January 2023 and approved by the Trustees.

Organisational structure

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

The Board approves the strategy, annual budgets and major investments, alongside receiving the most recent management accounts and assessing overall performance. The Senior Management Team has delegated responsibility for operational management of the charity, taking day-to-day decisions in the interest of the charity.

The Board of Trustees met six times in 2023. Additional sessions for Trustees are held each year to revisit assurance processes and strengthen Trustee skills. In 2023 these additional sessions focussed on risk management, finance and safeguarding.

The following standing Committees of the Board, each consisting of a number of Trustees, met during the year: Finance, Fundraising, Governance and Audit (four meetings), Performance, Standards and Effectiveness (four meetings) and Remuneration (two meetings). The Board received reports from the Chief Executive, members of the Senior Management Team and the Board Committees covering the finances of the organisation and the work of all directorates,

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

New Trustees are appointed by the Board when the need arises to replace leavers and strengthen particular core competencies against a skills audit. Details of changes to Trustees during the year are on page 39. Recruitment of new Trustees is through an open process, with vacancies advertised on various websites; applications are particularly encouraged from former service users with expertise in the fields sought. A recruitment drive was undertaken for the appointment of four new Trustees in 2023.

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

In March 2018, Freedom from Torture adopted the Charity Governance Code (for larger charities) to continue to drive forward improvements in its governance. In 2022, the Board conducted a further review of the charity's performance against the Code and identified a number of areas for improvement which we used to drive further improvements in 2023, including development of Freedom from Torture's first ever diversity, equity and inclusion strategy.

The Chair of Freedom from Torture resigned in January 2024 after 6 years of service and a recruitment for a new Chair is underway. Sonya Sceats has been the Chief Executive since March 2018.

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

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

We employed 175 people at the end of 2023 and the organisation was fortunate to have the services of 123 part-time volunteers and 13 student placements. Most worked in the area of medical, therapeutic and casework services in our five clinical centres.

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards including FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) Amendment (No.2) Regulations 2014.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

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

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

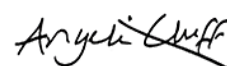
The Trustees' Annual Report is approved by the Trustees of the Charity.

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

Signed on their behalf by:



Fiona Goudie
Vice-Chair,
Freedom from Torture



Angela Cluff
Vice-Chair,
Freedom from Torture

Approved on 25 June 2024

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Freedom from Torture for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of the charitable company's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 (as amended) and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out above, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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



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

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

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

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

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

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011 and Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's Trustees as a body, for our audit work, for this report, or for the opinion we have formed.



Luke Holt

For and on behalf of Moore Kingston Smith LLP

**Statutory auditor
9 Appold Street
London
EC2A 2AP**

STATEMENT OF FINANCIAL ACTIVITIES

Incorporating Income and Expenditure Account for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	8,077,954	821,619	8,899,573	11,196,539
Charitable activities	4	181,917	257,307	439,224	526,239
Other trading activities (incl. fundraising)	3	473,355	-	473,355	193,909
Investments		74,926	-	74,926	13,253
Total		8,808,152	1,078,926	9,887,078	11,929,940
Expenditure on:					
Raising funds	5	4,069,151	-	4,069,151	4,354,311
Charitable activities		6,741,763	1,246,165	7,987,928	7,593,190
Total	6	10,810,914	1,246,165	12,057,079	11,947,501
Net gains/ (losses) on investments	9	9,139	-	9,139	(2,749)
Net Income / (expenditure)		(1,993,623)	(167,239)	(2,160,862)	(20,310)
Net movements in funds		(1,993,623)	(167,239)	(2,160,862)	(20,310)
Reconciliation of funds:					
Total funds brought forward		10,709,173	801,123	11,510,296	11,530,606
Total funds carried forward		8,715,550	633,884	9,349,434	11,510,296

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 2023

(Company limited by guarantee - registered no. 2398586)

	Notes	2023 £	2022 £
Fixed Assets:			
Tangible assets	8	4,045,696	4,141,779
Intangible assets	8	32,664	17,207
Investments	9	23,475	14,336
		4,101,835	4,173,321
Current Assets:			
Debtors	10	2,262,068	3,327,869
Short-term deposits		1,600,000	-
Cash at hand and in bank		2,415,088	5,209,207
		6,277,156	8,537,076
Creditors: amounts falling due within one year	11	(1,029,556)	(1,193,244)
Net current assets		5,247,600	7,343,832
Total assets less current liabilities		9,349,434	11,517,154
Creditors: amounts falling due after one year	12	0	(6,857)
Net assets		9,349,434	11,510,296
Funds			
Unrestricted funds:			
Designated funds		7,325,430	9,432,996
General reserve		1,390,120	1,276,177
		8,715,550	10,709,173
Restricted income funds:		633,884	801,123
		9,349,434	11,510,296

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 June 25 (2024)

and signed on its behalf by: , Trustee

Cash flow statement for the year ended 31 December 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities		(875,428)	(1,849,800)
Cash flows from investing activities:			
Dividends and interest from investments		74,926	13,253
Purchase of property, plant and equipment		(279,441)	(123,651)
Net cash used in investing activities		(204,515)	(110,398)
Cash flows from financing activities:			
Repayments of borrowing		(110,570)	(102,356)
Interest paid		(3,606)	(3,753)
Net cash used in financing activities		(114,176)	(106,109)
Change in cash and cash equivalents in the reporting period		(1,194,119)	(1,633,292)
Cash and cash equivalents at the beginning of the reporting period		5,209,207	3,575,915
Cash and cash equivalents at the end of the reporting period		4,015,088	5,209,207

Reconciliation of net expenditure to net cash flow from operating activities

	Notes	2023 £	2022 £
Net expenditure		(2,160,862)	(20,310)
Adjustments for:			
Depreciation charges		344,549	336,746
Amortisation charges		15,518	9,323
Dividends and interest from investments		(74,926)	(13,253)
Interest paid		3,606	3,753
Losses/(gains) on investments		9,139	(2,749)
Decrease/(increase) in debtors		1,065,801	(1,135,283)
Increase/(decrease) in creditors		(59,975)	(395,509)
Net cash provided by/(used in) operating activities		(857,150)	1,849,800
Analysis of cash and cash equivalents			
Cash in hand and in the bank		2,415,088	5,209,207
		4,015,088	5,209,207

The accompanying notes are an integral part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

General information and basis of preparation:

Freedom from Torture is a charitable company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 54 of these financial statements. The nature of the charity's operations and principal activities are included in the Trustees' Report.

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

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

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

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

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

Going Concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cause significant doubt on the ability of the charitable company to continue as a going concern.

The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. After making inquiries, 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.

The financial projections for the coming year show that the charity will need to reduce expenditure in order to retain a safe level of General Reserve and remain financially sustainable into the future. Plans are being developed by the Senior Management Team for approval by Trustees that will implement strategic long-term reductions but retain the organization's ability to deliver its strategic plan and charitable objects objectives. Trustees are confident that a range of options exist that allow for a sustained reduction in costs throughout the going concern assessment period.

As a result of the strategic cost cutting plans discussed above, the existing General Reserve and designated funds, and the availability of assets that could be monetised if required, the Trustees have concluded that Freedom from Torture has sufficient financial resources to continue in operation and meet its obligations as they fall due from the 12 months from the date of approval of 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. Purchases above £500 are capitalised according to our policy. Depreciation is provided at rates per annum calculated to write off the cost or valuation of each asset over its useful life, as follows:

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

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

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

Software	20%
----------	-----

Investments

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

Cash and cash equivalents

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

Financial instruments

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

Income recognition

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

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

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

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

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

Expenditure

Direct charitable expenditure is analysed under four broad activity headings: medical/therapeutic/casework; education, training and information; human rights work; and relief grants for individuals and families. Under each of these

headings is included staff costs directly attributed to each activity, specific project costs and an allocation of shared costs such as premises and telephone usage on the basis of the staff time spent on each activity. Cost of generating funds includes direct expenditure incurred in relation to fundraising campaigns and events, staff costs directly attributed to this activity and shared costs which are allocated as above. Support costs represent those functions which are wholly or mainly in support of the above activities including senior management, human resources and financial administration. Governance includes only those costs associated with maintaining the charity as a legal, rather than an operational entity. See note 6.

Foreign exchange

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

Operating leases

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

Pension cost

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

Funds

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

Critical accounting estimates and areas of judgement

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

2. Donations and legacies

2023	2023	2023	2023
	Unrestricted funds £	Restricted funds £	Total funds £
Trusts & foundations	516,384	704,123	1,220,507
Companies	61,778	-	61,778
Individuals:			
Committed donations (excluding Gift Aid)	2,318,476	-	2,318,476
Major donations (excluding Gift Aid)	1,050,061	-	1,050,061
Other donations (excluding Gift Aid)	1,213,345	117,496	1,330,841
Gift aid tax claimable	863,958	-	863,958
Legacies	2,053,952	-	2,053,952
Total	8,077,954	821,619	8,899,573

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

During 2023 a total of 138 legacy payments were received totalling £2,868,121. 114 new legacy notifications were received (5% up on 2022) and, at year end, the total estimated legacy income due to be paid (the legacy pipeline) stood at

£2.15million from 121 active legacy cases. 71 of these legacies are residuary (a share of the benefactor's estate) and 42 are pecuniary (gifts of fixed amounts). £1million of the legacy pipeline is held within just 6 very high value legacies.

3. Other trading activities (incl. Fundraising)

	2023 £	2022 £
Raffles	61,888	71,899
Fundraising events	370,496	75,630
Christmas cards	24,396	28,811
Sundry	16,575	17,569
	473,355	193,909

4. Income from charitable activities

2023	2023	2023	2023
	Unrestricted funds £	Restricted funds £	Total funds £
Grants from government and public bodies:			
Big Lottery	-	100,000	100,000
United Nations	-	47,940	47,940
Scottish Government (Inspire Scotland)	-	50,000	50,000
Ministry of Justice	-	42,515	42,515
Others	-	16,852	16,852
Sub-total government and public bodies	-	257,307	257,307
Fees for Medico-legal reports	168,183	-	168,183
Training fees & Others	13,734	-	13,734
Total	181,917	257,307	439,224

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

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

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

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

Scottish Government Inspiring Scotland	Core and Healing Neighbourhoods Project in Scotland	50,000
Glasgow Council For The Voluntary Sector aka Glasgow Community Mental Health Wellbeing Fund	Supporting survivors of torture in Scotland	10,000
Ministry of Justice	Supporting survivors of torture in West Midlands	42,515
Newcastle City Council	Supporting survivors of torture in North East	6,852
National Lottery Community Fund	Supporting survivors of torture in West Midlands	100,000
The United Nations Voluntary Fund for Victims of Torture	Supporting survivors of torture in London & SE	47,940
		257,307

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

5. Cost of raising funds

	2023 £	2022 £
Direct Marketing	2,366,249	3,090,013
Legacies	176,957	147,148
Trusts and Corporate	288,580	311,473
Events	168,906	98,620
Local Groups	93,597	86,624
Community	110,789	81,110
Major Donors	242,513	263,797
Grants	203,482	111,869
Bad debt write off	264,773	-
Cost of raising voluntary income	3,915,846	4,190,654
Cost of activities for generating funds	153,305	163,657
Total cost of raising funds	4,069,151	4,354,311

6. Analysis of total expenditure

2023	Staff costs £	Other direct costs £	Support costs £	Total 2023 £
Raising funds:				
Donations and legacies	1,283,632	2,008,785	623,428	3,915,845
Trading activities	41,735	91,425	20,146	153,306
	1,325,367	2,100,210	643,574	4,069,151
Charitable expenditure:				
Activities in furtherance of our objects:				
Medical/therapy/casework	4,170,376	82,155	1,458,989	5,711,520
Education/training/info.	176,699	17,123	67,274	261,096
Human rights work	1,066,347	368,107	442,758	1,877,212
Relief grants	20,073	110,881	7,146	138,100
	5,433,495	578,266	1,976,167	7,987,928
Support costs	964,755	1,654,986	(2,619,741)	-
Total expenditure	7,723,617	4,333,462	-	12,057,079
2022				
	Staff costs £	Other direct costs £	Support costs £	Total 2022 £
Raising funds:				
Donations and legacies	1,223,183	2,368,310	599,161	4,190,654
Trading activities	35,342	110,622	17,693	163,657
	1,258,525	2,478,932	616,854	4,354,311
Charitable expenditure:				
Activities in furtherance of our objects:				
Medical/therapy/casework	3,944,748	69,605	1,397,641	5,411,994
Education/training/info.	199,688	16,987	89,504	306,179
Human rights work	1,041,093	278,075	430,581	1,749,749
Relief grants	24,551	91,295	9,422	125,268
	5,210,080	455,962	1,927,148	7,593,190
Support costs	924,515	1,619,487	(2,544,002)	0
Total expenditure	7,393,120	4,554,381	-	11,947,501

All expenditure on raising funds was unrestricted (2022 – the same); of the charitable activities expenditure £6,741,763 was unrestricted (2022–£6,859,611) and £1,246,165 was restricted (2022–£733,579).

During 2023 Freedom from Torture gave £110,881 in relief grants to survivors of torture (2022–£91,295.27). Of this,

£27,461.08 was for emergency assistance. In addition, clients received travel costs to attend face to face appointments and mobile phones and phone credit to enable attendance to virtual video therapy appointments. In total £83,420.30 was given to enable access to our services.

Net incoming resources are stated after charging:

	Total 2023 £	Total 2022 £
Auditors' remuneration:		
Audit fee – statutory accounts	19,650	17,380
Audit fee – non audit services	1,500	1,175
Operating lease rentals – Land and buildings	285,364	196,968

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

	Premises/phone furniture/post equipment/print £	Governance £	Financial administration £	Senior management £	HR & staff training £	2023 Total allocated £
Raising funds:						
Donations and legacies	321,120	9,042	120,797	78,329	94,139	623,427
Trading activities	10,376	292	3,903	2,531	3,042	20,144
	331,496	9,334	124,700	80,860	97,181	643,571
Charitable expenditure:						
Activities in furtherance of our objects:						
Medical/therapy/casework	751,507	21,161	282,697	183,311	220,311	1,458,987
Education/training/info.	34,652	976	13,035	8,453	10,159	67,275
Human rights work	228,062	6,422	85,790	55,629	66,858	442,761
Relief grants	3,681	104	1,385	898	1,079	7,147
	1,017,902	28,663	382,907	248,291	298,407	1,976,170
Total	1,349,398	37,997	507,607	329,151	395,588	2,619,741

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

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

	2023 £	2022 £
Salaries (including temporary staff)	6,404,057	6,057,720
Interpreters	404,816	421,213
Social security	552,535	572,323
Pension contributions	340,626	323,151
Life assurance contributions	21,583	18,713
	7,723,617	7,393,120

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 £nil (2022-£41,660) 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:

	2023 £	2022 £
£60,001 - £70,000	-	-
£70,001 - £80,000	1	4
£80,001 - £90,000	2	-
£90,001 - £100,000	1	1

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

Chief Executive Officer

National Director of Clinical Services

Director of Finance and Central Services

Director of Fundraising and Communications

Director of Survivor Empowerment

Total remuneration for these posts amounted to £522,549 (2021-£569,570)

All the employees in the above categories participated in the pension scheme. Contributions made for them amounted to £27,320 (2022-£29,151).

The Trustees act in a voluntary capacity and received no remuneration. 4 Trustees (2022-3) received reimbursement of expenses totalling £1,703 during the year (2022-£1,763). There were no other related party transactions in the year (2022-£nil).

Staff costs included ex-gratia, redundancy and payment in lieu of notice costs of £26,691 (2022-10,394).

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

	2023 £	2022 £
Medical, therapeutic and casework	76	76
Interpreters services including admin	10	9
Education, training and information	3	4
Human rights work	20	19
Relief	-	1
Support	19	18
Fundraising	30	28
Total full-time equivalent (salaried staff)	158	155
Interpreters self employed	33	44
Total full time equivalent (all staff)	191	199
Total on payroll, full time and part time	175	185

During the year the charity was fortunate also to have the services of around 123 (2022-123) part-time volunteers (not included in the numbers above). Most worked in the medical, therapeutic and casework area.

8. Tangible and intangible fixed assets

	Tangible Fixed Assets				Total £
	Freehold land and building £	Long leasehold building £	Computer hardware / Office equipment £	Furniture / Fixtures and fittings £	
Cost:					
At 01.01.23	5,419,752	435,331	1,125,811	1,270,800	8,251,694
Additions	-	-	226,072	22,394	248,466
Disposals	-	-	(544,672)		(544,672)
At 31.12.23	5,419,752	435,331	807,211	1,293,194	7,955,488
Depreciation:					
At 01.01.23	1,938,154	119,798	962,611	1,089,352	4,109,915
Charge for the year	106,116	6,311	128,662	103,460	344,549
Eliminated on disposals			(544,672)		(544,672)
At 31.12.23	2,044,270	126,109	546,601	1,192,812	3,909,792
Net book values:					
At 31.12.22	3,481,598	315,533	163,200	181,448	4,141,779
At 31.12.23	3,375,482	309,222	260,610	100,382	4,045,696

	Intangible Fixed Assets £
Database software	
Cost:	
At 01.01.23	665,126
Additions	30,975
At 31.12.23	696,101
Amortisation:	
At 01.01.23	647,919
Charge for the year	15,518
At 31.12.23	663,437
Net book values:	
At 31.12.22	17,207
At 31.12.23	32,664

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

9. Investments

At the end of 2023 the charity held listed investments comprising of shares valued at £23,475 (2022-£14,336) which had been donated by supporters. The main holding is Scottish Investment Trust Plc £17,862 (2022-£12,671).

	2023 £	2022 £
Market value at beginning of year	14,336	17,086
Unrealised investment gain/(loss)	9,139	(2,750)
Market value at end of year	23,475	14,336

In addition to the investments described above the charity retained the shares comprising its £100 (2022-£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 (2022-£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

	2023 £	2022 £
Trade debtors (Medico-legal report fees)	281,165	315,849
Bad debts provision	(27,780)	(31,053)
Tax recoverable on Gift Aid donations	178,929	189,175
Legacies	1,645,769	2,687,077
Sundry debtors	44,483	87,725
Prepayments	139,502	79,096
	2,262,068	3,327,869

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loan repayable within one year	-	103,713
Trade creditors	668,290	285,810
Inland Revenue: PAYE and NI contributions	149,090	182,468
Staff salaries and pensions	-	-
Other accruals	212,176	621,253
	1,029,556	1,193,244

See details of bank loan below in note 12.

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

	2023 £	2022 £
Between one and two years	-	6,857
Between two and five years	-	-
	-	6,857

The above loan from the Co-operative Bank was paid off at the end of 2023.

13. Lease commitments

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

	2023 £	2022 £
Up to one year	109,896	115,554
Between two and five years	51,530	81,414
	161,426	196,968

14. Movements in funds

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

2023	Brought forward at end 2022 £	Income during 2023 £	Outgoing during 2023 £	Transfers & investment gains £	Carried forward at end 2023 £
Restricted funds:					
Medico-legal work	24,246	-	(24,246)	-	-
Psychological therapy - Adults	10,166	183,701	(178,575)	-	15,291
Psychological therapy - CYPF*	53,057	25,600	(62,421)	-	16,236
Group work - Adults	2,944	-	(2,944)	-	-
Group work - CYPF	6,749	24,989	(20,075)	-	11,662
Welfare advice and care	8,250	13,000	(12,500)	-	8,750
North West centre	6,115	72,335	(77,202)	-	1,248
Scotland centre	18,271	103,072	(94,406)	-	26,937
North East centre	19,979	27,352	(32,165)	-	15,166
West Midlands centre	75,555	143,373	(159,100)	-	59,828
Survivors writing group - Write 2 Life project	4,661	-	(4,661)	-	-
Training & capacity building	-	-	-	-	-
Human rights work	247,177	483,004	(562,179)	-	168,002
Relief grants	8,423	2,500	(9,380)	-	1,543
Memorial events in memory of A. Wetherfield	-	-	-	-	-
North East centre Fixed Assets reserve	315,532	-	(6,311)	-	309,221
	801,123	1,078,926	(1,246,165)	-	633,884
Designated funds:					
Fixed assets reserve	3,744,491	-	-	36,255	3,780,746
Working Capital Reserve	2,238,340	-	-	(1,005,828)	1,232,512
Development Fund	2,514,782	-	-	(1,177,993)	1,336,789
Long term donation	526,812	13,170	(13,170)	-	526,812
Major building repairs	408,571	-	-	40,000	448,571
	9,432,996	13,170	(13,170)	(2,107,566)	7,325,430
General reserve (unrestricted fund)	1,276,177	8,794,982	(10,797,743)	2,116,705	1,390,120
Sub-total: Charity funds	11,510,296	9,887,078	(12,057,078)	9,139	9,349,434

* Children, young people and families

2022	Brought forward at end 2021 £	Income during 2022 £	Outgoing during 2022 £	Transfers & investment gains £	Carried forward at end 2022 £
Restricted funds:					
Medico-legal work	7,893	30,500	(14,147)	-	24,246
Psychological therapy - Adults	2,083	69,269	(61,186)	-	10,166
Psychological therapy - CYPF*	9,710	86,034	(42,687)	-	53,057
Group work - Adults	-	9,944	(7,000)	-	2,944
Group work - CYPF	417	22,994	(16,662)	-	6,749
Welfare advice and care	-	11,000	(2,750)	-	8,250
North West centre	9,107	29,800	(32,792)	-	6,115
Scotland centre	5,867	93,925	(81,521)	-	18,271
North East centre	369	46,804	(27,194)	-	19,979
West Midlands centre	4,292	263,909	(192,646)	-	75,555
Survivors writing group - Write 2 Life project	6,875	7,886	(10,100)	-	4,661
Training & capacity building	6,666	-	(6,666)	-	-
Human rights work	2,644	468,560	(224,027)	-	247,177
Relief grants	126	12,630	(4,333)	-	8,423
Memorial events in memory of A. Wetherfield	3,429	-	(3,429)	-	-
North East centre Fixed Assets reserve	321,971	-	(6,439)	-	315,532
	381,448	1,153,254	(733,579)	-	801,123
Designated funds:					
Fixed assets reserve	3,851,416	-	-	(106,925)	3,744,491
Working Capital Reserve	3,769,130	-	-	(1,530,790)	2,238,340
Development Fund	1,200,000	-	-	1,314,782	2,514,782
Long term donation	526,812	13,170	(13,170)	-	526,812
Major building repairs	368,571	-	-	40,000	408,571
	9,715,929	13,170	(13,170)	(282,933)	9,432,996
General reserve (unrestricted fund)	1,433,229	10,763,516	(11,200,752)	280,184	1,276,177
Sub-total: Charity funds	11,530,606	11,929,940	(11,947,501)	(2,749)	11,510,296

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 Freedom from Torture. The £6,311 (2022-£6,439) outgoing resources represents the depreciation on the building.

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

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

The charity is putting aside £40,000 p.a. into a Major Building Repairs Reserve to fund major repairs to its

freehold property in London and its leasehold property in Newcastle. Due to the nature of the costs covered it is not possible to anticipate the timing of the expenditure.

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

15. Analysis of assets and liabilities between funds

2023	Unrestricted Funds			2023 Total £
	Restricted Funds £	Designated Funds £	General Reserve £	
Tangible and intangible fixed assets	309,221	3,769,139	-	4,078,360
Investments	-	-	23,475	23,475
Net current assets	324,663	3,556,291	1,366,645	5,247,599
Long term loan	-	-	-	-
	633,884	7,325,430	1,390,120	9,349,434

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

16. Taxation

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

17. Analysis of changes in net cash / (net debt)

	Brought forward at the end of 2022 £	Cashflow £	Carried forward at the end of 2023 £
Cash	5,209,207	(1,194,119)	4,015,088
Loans falling due within one year	(103,713)	103,713	0
Loans falling due after more than one year	(6,857)	6,857	0
	5,098,637	(1,083,549)	4,015,088

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

Board of Trustees

Fiona Goudie (Vice-Chair)
Angela Cluff (Vice-Chair appointed 12.03.2024)
Manraj Sandhu (Treasurer)
Michael Johnson
Mahesh Wickramasinghe
Rasha Obaid
Shabnam Amini (appointed 21.03.2023)
Brian Gareth Dunlop (appointed 21.03.2023)
Philomène Uwamaliya (appointed 27.06.2023)
John Patrick Dunford (appointed 27.06.2023)
Melanie Essex (end of term 21.03.2023)
Javier Rodriguez Alarcon (resigned 06.12.2023)
Sarah Taylor Peace (Vice-Chair resigned 08.12.2023)
Susan Berelowitz (Chair resigned 30.01.2024)
Joanne Stublely (resigned 07.02.2024)

Chief Executive

Sonya Sceats

Charity Registration Number

1000340

Registered Name

Freedom from Torture

Registered Office

111 Isledon Road, London N7 7JW

Scottish Charity Number

SCO39632

Company Registration Number

2398586

Bankers

National Westminster Bank plc
95 High Street, Huntingdon, Cambs PE29 3DT

Auditors

Moore Kingston Smith LLP
9 Appold Street EC2A 2AP

Solicitors

DHM Stallard LLP
Griffin House, 135 High Street, Crawley RH10 1DQ

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

Finance, Fundraising, Governance and Audit Committee

Manraj Sandhu (Chair)
Brian Gareth Dunlop (Vice-Chair)
Mahesh Wickramasinghe
Shabnam Amini

Performance, Standards and Effectiveness Committee

Fiona Goudie (Chair)
Michael Johnson (Vice-Chair)
Mahesh Wickramasinghe
Rasha Obaid
John Denford
Philomène Uwamaliya

Remuneration Committee

Manraj Sandhu
Michael Johnson
Fiona Goudie
Shabnam Amini



PLEASE JOIN US IN FIGHTING FOR A WORLD WITHOUT TORTURE. SUPPORT TORTURE SURVIVORS LIVE FOR THE FUTURE, NOT IN THE PAIN OF THE PAST.

We can only see one in three of the torture survivors referred to Freedom from Torture for clinical therapy. Time is of the essence in dealing with trauma.

We urgently need more therapists to be able to support more torture survivors to rebuild their lives more quickly. And we need more funding to do that.

You can help by:

Funding the clinical therapy that is critical to psychological and physical rehabilitation, and the legal support that fights for people's asylum and safety.

Campaigning against torture, and for refugee rights that give people the protection and security they need to recover and look to the future.

Showing your solidarity with torture survivors as they recover their confidence, their voice, and put their lives back together.



Please scan the QR code to donate and find out what you can do to support survivors of torture.

FREEDOM FROM TORTURE

Chichester House,
91 Moss Lane East,
Manchester M15 5GY

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

The Alan Smithson Rooms,
City House, 1-3 City Rd,
Newcastle upon Tyne NE1 2AF

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

111 Isledon Road
Islington
London N7 7JW

www.freedomfromtorture.org

