

Annual Report

**Trustees' Report and Financial Statements
for the year ended 31 December 2013**



HELEN BAMBER FOUNDATION

ANNUAL REPORT
For the year ended 31 December 2013

CONTENTS

Reference and Administrative Details	2
Structure Governance & Management	3
Objectives & Activities	4
Trustees' Report	6
Looking Back at 2013: Achievements and Performance	6
Financial Review	10
Plans for the Future	11
Risks	11
Statement of Trustees' Responsibilities	11
Independent Auditors' Report	13
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Accounts	17

REFERENCE AND ADMINISTRATIVE DETAILS

Founder & Director Emeritus

Helen Bamber OBE (*from January 2014*)

Trustees

Gemma Mortensen (*from June 2013*) - Chair
Hugh Richardson (*from September 2013*) - Treasurer
Beatrix Brenninkmeijer (*from September 2013*)
Rebecca Hirst (*from December 2013*)
Nina Kowalska (*from December 2013*)
Tom McLaughlan (*from September 2013*)
Caroline Moorehead OBE
Patricia Pank

Sir Geoffrey Bindman QC (*until September 2013*)
Dr Alec Frank (*until September 2013*)
Kerstin Shields (*until February 2014*)
Paul Simnock (*until June 2013*)
Emma Thompson (*until June 2013*)

Advisors

Emma Thompson - President
Sir Geoffrey Bindman - Chair, Human Rights Advisory Board
Sir Nicolas Bratza - Member, Human Rights Advisory Board
Ben Emmerson QC - Member, Human Rights Advisory Board
Frances Webber - Member, Human Rights Advisory Board

Charity Number – 1149652

Company Number - 08186281

Registered Office & Principal Operational Address

Bruges Place
15-20 Baynes Street
London NW1 0TF

Management Executive

Professor Cornelius Katona - Medical Director
Tarnjit Birdi - Executive Director

Auditors

Sayer Vincent (Sayer Vincent LLP from April 2014)
Chartered Accountants & Statutory Auditors
8 Angel Gate
City Road
London EC1V 2SJ

Bankers

Coutts & Co
440 The Strand
London WC2R 0QS

HELEN BAMBER FOUNDATION

ANNUAL REPORT For the year ended 31 December 2013

STRUCTURE, GOVERNANCE AND MANAGEMENT

Helen Bamber Foundation is a human rights charity. It was formed as The Helen Bamber Foundation by Trust Deed dated 28 April 2005, and registered as a charity on 25 August 2005. On 1 January 2013, all its activities, assets and liabilities were transferred to a new incorporated charitable company¹ limited by guarantee under the name Helen Bamber Foundation ("HBF"). The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Trustees have been briefed as required on the governance structure and decision-making processes, their obligations under charity law, and activities of HBF and financial performance. Trustee meetings are held at least every quarter.

Emma Thompson is now the President of the Helen Bamber Foundation. We are incredibly grateful for everything that Emma has done for the charity during her time as Chair, and are delighted that Gemma Mortensen has taken on the role of our new Chair. New Trustees with established records of leadership in human rights, policy, finance, marketing, fundraising and management joined the Board during 2013.

Kerstin Shields, Paul Simnock, Sir Geoffrey Bindman QC and Alec Frank have retired as Trustees after a long period of service and we thank them greatly for their prestigious and remarkable contribution to HBF over the past 8 years.

Sir Geoffrey Bindman QC has established and now chairs our Human Rights Advisory Board, which includes Sir Nicolas Bratza (*former President of the European Court of Human Rights*), Ben Emmerson QC (*International Lawyer*) and Frances Webber (*Author of Borderline Justice and Vice-Chair of the Institute of Race Relations*) to provide world-class legal advice to the charity. Additionally, a Fundraising Committee has been established which is co-chaired by our Trustees Beatrix Brenninkmeijer and Nina Kowalska, as well as an Operations Committee chaired by Rebecca Hirst to oversee all operational and financial matters.

Day-to-day management of the charity is in the hands of Tarnjit Birdi (Executive Director) and Professor Cornelius Katona (Medical Director). In 2013, the charity employed 15.8 full-time equivalent members of staff who handled the day-to-day business of the charity, providing services directly to and on behalf of survivors of human cruelty. Key posts were recruited in 2013 that have helped to ensure the continued strengthening of HBF with expertise to lead important areas of our work.

HBF's specialist team of salaried staff and expert volunteers hold an international reputation for providing therapeutic care, medical consultation, legal protection and practical support to survivors of human cruelty.

Our Founder Helen Bamber has now assumed the new role of Director Emeritus, having previously been our Clinical Director, and she remains closely connected to the Foundation and the team.

Helen, who is now almost 89, has dedicated her whole life to the care, protection and rights of the most vulnerable. Since starting the Foundation in 2005, she has led and inspired us to continue her life's

¹ New details: Registered Charity No. 1149652, Company No. 08186281. Previous Charity No. 1111048.

HELEN BAMBER FOUNDATION

ANNUAL REPORT For the year ended 31 December 2013

work to an internationally recognised standard, helping thousands of men, women and children who have faced extreme human cruelty. We are honoured by her continued involvement with us.

OBJECTIVES AND ACTIVITIES

HBF grew from the recognition that people who have suffered prolonged inter-personal violence - whether from human trafficking, slavery, war, community, domestic, gender or sexuality-based violence - present with similar physical and psychological symptoms to torture survivors and experience the same complex and enduring responses to trauma. HBF extends the model of care and support that Helen Bamber developed over decades for people who suffered state torture, to include a wider range of survivors who previously lacked such specialist support.

HBF is considered by the Home Office as the foremost respected body in our field working with survivors of interpersonal violence. The Foundation's Model of Integrated Care includes:

- Specialist programmes of therapeutic care for individuals, families and groups.
- Detailed medical assessments and co-ordination of external healthcare services.
- Provision of expert Medico-legal Reports.
- A Creative Arts, Skills and Activities Programme.
- Referral to specialist lawyers and organisations for legal, welfare & housing advice.

Our specific objectives for 2013 were as follows:

- **Model of Integrated Care**
 - We will continue to work towards building a centre of excellence of care and therapy in the treatment of trauma for survivors of human cruelty, together with the provision of practical support in relation to housing, welfare, health and legal protection as part of the overall model of integrated care.
 - Specifically, we will do this by ensuring the continued quality of the delivery of our model of integrated care by the Foundation's staff and volunteers.
 - The Foundation will proactively work towards reducing the waiting list for people requiring its expertise.
- **Legal Protection**
 - We will continue to provide medico-legal evidence to document the physical and psychological injuries of extreme trauma and to enable a proper consideration of a person's vulnerabilities in relation to their claim for international protection, housing or welfare.
- **Policy & Research**
 - The Foundation will become more active in its expert contributions to national and international legal policies which determine the protection of its client base.
 - The Foundation will move towards being at the forefront of pioneering research to improve the care and treatment of trauma survivors.
 - The Foundation hopes to publish its expertise more widely in order to contribute to the care of its client base.

HELEN BAMBER FOUNDATION

ANNUAL REPORT For the year ended 31 December 2013

- The Foundation will continue to educate, inform and inspire external stakeholders about the HBF's philosophy of integrated care. In order to better achieve this, we will appoint a Senior Fundraising and Communications Manager who will better leverage the opportunities the Foundation has to promote its work.
- **Operations**
 - We will continue with refining our operational policies and processes in human resources, finance and ICT upgrade.
 - To move into our new office in the summer of 2013.

Strategy for Achieving Objectives

In 2013, HBF developed a three year strategic plan. Our immediate focus is to guarantee the continuation of Helen Bamber's lifework by further developing the Model of Integrated Care. As well as achieving the best possible clinical outcomes for the clients we serve, we intend to generate a growing body of evidence to establish appropriate standards for safety, clinical assessment and therapeutic care that go beyond HBF's own direct work with clients. We aim to influence national and international policy to further these principles by helping to develop law, policy and practice so that victims of trauma are afforded the legal protection and access to appropriate care and rehabilitation they deserve.

Our Use of Volunteers

We are very fortunate to have a strong volunteer team composed of 60 psychiatrists, doctors, therapists, barristers, solicitors, administrators, artists, musicians, and other consultants that equates to approximately £355,000 of pro-bono services.

Public Benefit

In setting our objectives and planning our activities, the Board of Trustees has given careful consideration to the Charity Commission's general guidance on public benefit. In particular, the Board of Trustees consider how planned activities will contribute to the aims and objectives that have been set

The public benefit of the charity is in:

- relieving and assisting people and protecting the health of people who are at risk by reason of their experience of torture, hostilities, genocides or other atrocities;
- preventing sickness and protecting the health of people who are at risk from such experiences;
- relieving poverty among those people; and
- educating people on all issues concerning gross violations of human rights, torture and atrocities and their effect on people who suffer them.

Our strategic plan and all of the charity's activities are designed to achieve these benefits.

ANNUAL REPORT
For the year ended 31 December 2013

TRUSTEES' REPORT

LOOKING BACK AT 2013: ACHIEVEMENTS AND PERFORMANCE

Model of Integrated Care

Approximately 150 people are seen each week for individual and group therapies, our Mind-Body programme, medico-legal assessments, as well as our Creative Arts Programme. In 2013 we:

- Received 893 referrals (in 2012: 565) and worked with 1,555 (in 2012: 1,227) clients, aged between 5 and 70, from over 90 countries. 54% of them were female.
- Produced 137 medico-legal reports.
- Offered 8,000 appointments for our services.

Clinical Care

Therapy

Our therapies include individual and group therapies, time-limited as well as long-term approaches to ensure that clients are offered treatments at all stages of their journey from stabilisation to sustained recovery². In 2013 we:

- Recruited Dr Katy Robjant³ (Consultant Clinical Psychologist) as Head of Therapies and Clinical Lead in August.
- Continued to work sensitively to assist people to recount their traumatic pasts, assist decision makers to reach appropriate decisions in the asylum and victim identification processes.
- Diagnosed, provided clinical assistance and coordinated treatment of health problems, and thereby increased the effectiveness of a multi-agency response.
- Introduced Narrative Exposure Therapy⁴ as one of our treatment pathways.
- Systematically started to use the CORE-Outcome Measure⁵. In 2013, the results of this measurement showed that after six months of clinical support, the average client CORE-OM scores reduced from 'Severe' to 'Moderate' and trauma symptoms had reduced.

Creative Arts Programme

The diverse Creative Arts Programme is an important component of our therapy and care programme. Some examples of achievements in 2013 include:

- The Music Group ('Woven Gold') performed alongside the Monteverdi Choir and Orchestra at the Royal Albert Hall in April.

² HBF have introduced the term 'sustained recovery' – as the general understanding of 'recovery' has become misused in the legal context to dismiss victims of trafficking rather than helping them. HBF's long term aim is to introduce this language at all levels of care, policy and law to re-define what is appropriate treatment and rehabilitation for all victims of interpersonal violence.

³ Dr Robjant is the only national trainer in Narrative Exposure Therapy (NET)³. We intend to establish HBF as the primary national training body in NET that will further enhance our reputation.

⁴ NET is a short term, evidence based therapy for traumatised individuals who have PTSD. Unlike most trauma-focused therapies that treat PTSD occurring from single incident trauma, NET has been shown to be particularly effective in reducing PTSD symptoms in people who have experienced multiple traumatic events.

⁵ Counselling and Psychotherapy Research, March 2006; 6(1): 3_/15 A core approach to practice-based evidence: A brief history of the origins and applications of the CORE-OM and CORE System

HELEN BAMBER FOUNDATION

ANNUAL REPORT For the year ended 31 December 2013

- Closer collaboration with the English Speaking Union to provide individual one-to-one sessions enabling beginners with severe difficulties with literacy to make remarkable progress. More advanced students attend classes in other colleges.
- The Knitting Group selling their items to raise money for HBF.
- The Film Club has gone beyond all expectations and has learnt new skills, including how to write and record narration, interview and present.

Mind-Body Programme

The Mind-Body Programme at HBF continues to run throughout the week. The programme includes volunteers who provide acupuncture, cranio-sacral therapy, hakomi and internal family systems, movement, pilates, yoga (including pre- and post-natal), massage, breathing training and osteopathy.

Medical Care

We have continued to conduct medical assessments and co-ordinate external healthcare services for our clients. Our in-house volunteer doctors refer clients to the NHS and, with their consent, communicate authoritatively - e.g. with external GPs - to inform them of the particular nature of the case, and to recommend appropriate treatment/medication and follow up work on physical and psychological health. GPs in mainstream services do not have sufficient time to take full histories due to time constraints and our work is key in ensuring appropriate and coordinated medical care for our clients.

Legal Protection

Legal Protection forms a key aspect of the Foundation's Model of Integrated Care. Our Medico-Legal Reports are drafted in accordance with the Istanbul Protocol⁶, the rules of expert evidence and case law. Our team liaises with legal representatives who commission us to prepare medico-legal reports for the Home Office and the Courts & Tribunals Service on individual cases. We assist clients to access high quality legal representation and aim to highlight policy concerns raised by cases and through engagement in strategic litigation. In 2013, specific strategic litigation work includes:

- An independent application to the European Court of Human Rights resulting in a last minute stay of removal.
- Providing evidence in High Court litigation⁷ on the detention of victims of torture and ill-treatment which resulted in the widening of the definition of torture within the Detention Centre Rules 2001⁸, namely that our client population is considered unsuitable for detention.
- We were invited to intervene in litigation to establish the standing of expert medical evidence in considering the possibility of false allegations of torture⁹.

⁶ Manual on the Effective Investigation and Documentation of Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment

⁷ EO & Ors, R (on the application of) v Secretary of State for the Home Department [2013] EWHC 1236 (Admin) established that the UNCAT definition of torture (in the detention policy) should not be strictly applied and that torture could encompass: (re para 82 of EO) "[...] any act by which severe pain or suffering, whether physical or mental, is intentionally inflicted on a person for such purposes as obtaining from him or a third person information or a confession, punishing him for an act he or a third person has committed, or intimidating or coercing him or a third person, or for any reason based upon discrimination of any kind" (emphasis added).

⁸ The rules are interpreted through a series of Detention Service Orders (DSOs). As a result of the case of EO, the Detention Rule 35 process has been amended to reflect the judgment.

⁹ Case of KV v SSHD (Upper Tribunal) – whether it is possible to distinguish between scarring caused by torture or self-infliction by proxy. The case has not yet been decided. A determination is expected before June 2014.

ANNUAL REPORT
For the year ended 31 December 2013

Prevention of Social Deprivation

The final aspect of our Model of Integrated Care is the Prevention of Social Deprivation. We have continued to provide emergency relief and welfare advocacy, reducing levels of homelessness, self-harm and further exploitation.

As this is such a vital aspect of our work, a dedicated case worker will be appointed in the first quarter of 2014 and will be supported by a volunteer team to manage the resource intensive work of housing and welfare casework. Recruitment for this post will enable our legal protection team to complete more medico-legal reports, our therapists to see more clients and our administrative staff to coordinate our services better.

Policy & Research

National and International Policy Influence

Our main policy achievements in the past year have been in promoting a better understanding of the commonalities between trafficking and torture. In 2013:

- Through collaboration with the Organisation for Security and Cooperation in Europe (OSCE)¹⁰ and the Boltzmann Institute (which is led by the former UN Rapporteur on Torture, Professor Manfred Nowak), we published our first international publication in 2013 named “*Trafficking in Human Beings Amounting to Torture and other Forms of Ill-Treatment*”. The publication indicates our clinical opinion as to how the legal protection available to victims of torture should be widened to include those who have suffered extreme interpersonal violence, including through human trafficking. It has been described as “a first of its kind”¹¹.
- Written submissions and oral evidence were given to the House of Lords’ evidence review on the forthcoming Modern Slavery Bill on the issue of victim care being at the heart of ensuring the prosecution of traffickers. HBF was invited to make further submissions on pregnancy and on the vulnerability of children born into trafficking, which we describe as ‘generational vulnerability to trafficking’. We were also requested to make submissions on the burden and standard of proof in trafficking and asylum cases, and on legal aid difficulties for victims of trafficking.
- We have continued our close work with the Human Trafficking Foundation¹² on minimum standards for long-term, sector-wide, frontline victim care and protection.
- The Anti-Trafficking Monitoring Group¹³ (ATMG) published the work of HBF in the form of a chapter on historical cases as part of their “*Hidden in Plain Sight*”¹⁴ report.
- We have further established our work with SC&07 (the specialist trafficking department of the Metropolitan Police) to help victims of trafficking to go through the difficult process of giving evidence in police interviews and in court. This includes before and after care.

¹⁰ ‘With 57 participating states in North America, Europe and Asia the OSCE is the world’s largest regional security organization working to ensure peace, democracy and stability for more than a billion people....Continuous dialogue and negotiations take place in Vienna, where the ambassadors of the participating States and Partners for Co-operation meet weekly in the Permanent Council’ www.osce.org/secretariat/35775

¹¹ Maria Grazia Giammarinaro, OSCE Special Representative and Co-ordinator for Combatting Human Trafficking in Human Beings p5 <https://www.osce.org/cthb/103085>.

¹² <http://www.humantraffickingfoundation.org/about-human-trafficking-foundation>

¹³ http://www.antislavery.org/english/what_we_do/programme_and_advocacy_work/trafficking/anti_trafficking_monitoring_group.aspx

¹⁴ <http://www.equalityhumanrights.com/legal-and-policy/inquiries-and-assessments/inquiry-into-disability-related-harassment/hidden-in-plain-sight-the-inquiry-final-report/>. The report uncovers that harassment is a commonplace experience for disabled people, but a culture of disbelief and systemic institutional failures are preventing it from being tackled effectively. As well as reporting on the extent of harassment the report also includes case studies and makes recommendations to public authorities to help them deal with the problems uncovered.

HELEN BAMBER FOUNDATION

ANNUAL REPORT For the year ended 31 December 2013

Research

We are in the early stages of developing a research programme focussing on the concept and impact of Complex Posttraumatic Stress Disorder (CPTSD). In 2013, we:

- Published a review article entitled “*Complex posttraumatic stress disorder and survivors of human rights violations*” by Matthew McDonnell, Katy Robjant and Cornelius Katona in a leading review journal, ‘Current Opinion in Psychiatry’¹⁵. It concludes that, although much research on CPTSD emphasizes a developmental basis and the particularly disruptive effects of trauma in childhood and adolescence on subsequent emotional development, similar symptom patterns have been found in survivors of torture in adult life, despite there being no history of childhood trauma. Studies comparing victims of developmental trauma (such as childhood sexual abuse) and of prolonged interpersonal trauma in adulthood (such as torture), are needed to identify clinically and therapeutically meaningful sub-types. A focus on underlying neurobiological processes would help in developing and refining CPTSD as a construct and thereby informing treatment.
- Submitted a related exploratory study to the European Journal of Psychiatry on the pattern of symptoms suggestive of CPTSD in victims of torture, trafficking and domestic violence.

Operations

Office Space

Demand for our work had risen to the extent that our old offices were no longer fit for purpose. We found more suitable premises in Camden and secured significant and greatly appreciated pro-bono support from architects and suppliers enabling us to refurbish the building and furnish the office. We moved in June and celebrated with an official opening event in October hosted by Emma Thompson.

Our new office has provided us with fit-for-purpose medical examination and therapy rooms. The entire space was designed to create a domestic feel to promote safety, trust and a sense of homeliness in all patient areas. It includes a special family therapy room, as well as a spacious Creative Arts room and Mind-Body movement space.

Staffing

In our 2012 report, we outlined the Trustees’ approved plan for organisational restructuring to improve the delivery of our client services, ensure greater operational strength to protect the core services and enable the long-term financial sustainability of HBF.

In response, in 2013 a number of key appointments were made to ensure the effective functioning of operational activities, as well as enhancing the consistent delivery and high standards of our therapeutic approach developed over decades. The following appointments were made:

- Counter-Trafficking Lead (*March 2013*)
- Finance Manager (*March 2013*)
- Head of Fundraising & Communications (*April 2013*)

¹⁵ Curr Opin Psychiatry 2013, 26:1–6. This article collates recent findings on Complex Posttraumatic Stress Disorder (CPTSD) and proposes future research which would help to establish the nature of CPTSD.

HELEN BAMBER FOUNDATION

ANNUAL REPORT For the year ended 31 December 2013

- Book Keeper (part-time) (*July 2013*)
- Head of Therapies and Clinical Lead (*August 2013*)
- Head of Operations (*from 6 January 2014*)

FINANCIAL REVIEW

Financial framework

Policies relating to reserves and the need to generate an annual operating surplus together, provide a financial framework within which the Helen Bamber Foundation seeks to function.

Reserves policy

Forming part of reserves, the unrestricted general fund is the working fund of the Charity. It is not restricted or designated as are the other funds for use for a particular or defined purpose. The unrestricted general fund has to provide for the net deficit of any activities that have inadequate income of their own and for the general administration of the Charity. It also provides working capital for operations and helps to provide resources to ensure that the Charity is able to continue with its obligations in the event of a shortfall in income or unexpected upturn in expenditure. The target level for the unrestricted general fund is between three and six months of the higher of projected gross income or gross expenditure for the next financial year.

Summary of results

Income and expenditure were both higher than in 2012. Income benefitted significantly from the exceptional funds of £809,097 raised through the Deutsche Bank Charity of the Year partnership and the receipt of donations in 2013 towards future expenditure. The increase in costs in part reflects the office move in June 2013.

The Helen Bamber Foundation ended 2013 in a satisfactory financial position with an unrestricted general fund of £1,100,181 (up from £391,211 in 2012). This exceeds the current target level of reserves of about £570,000, but a deficit budget for 2014 is expected to moderate this. We are thankful to end the year with this balance, but are also aware that that the Foundation's financial underpinning at the moment is largely dependent on our reserves until the new fundraising strategy bears fruit, and that we must remain vigilant to ensure that we can meet our future expenditure plans. We intend that the development of a detailed 3-year Income Generation Strategy which was created in 2013 (including detailed delivery plans to support the delivery of the Strategic Plan) will support the aim of prioritising more sustainable and diverse income generation in future.

PLANS FOR THE FUTURE

To achieve the goals of the 2013-16 Strategic Plan, our key objectives for delivery in 2014 are as follows:

Model of Integrated Care (*Clinical Care, Legal Protection and Prevention of Social Deprivation*)

1. Continue to improve the Model of Integrated Care to ensure increased effectiveness – through the key areas of Clinical Care; Legal Protection; and Prevention of Social Deprivation.

HELEN BAMBER FOUNDATION

ANNUAL REPORT For the year ended 31 December 2013

2. Develop consistent reporting of the impact of our model of care through monitoring effective outcomes based on an internal audit through working closely with Accenture, who are offering pro bono support for this project.
3. Develop and pilot a training programme to support our aim of being ready to disseminate our Model of Integrated Care in 2015.

Policy and Research

1. Consolidate and develop policy initiatives to inform and contribute to government instructions and the forthcoming Modern Slavery Bill.
2. Begin collaborations to develop HBF as a specialist Research Centre in relation to survivors of multiple trauma as a result of interpersonal violence.

Operations

1. Ensure robust and effective operational management to underpin the organisation's strategic objectives and day-to-day running.
2. Secure a sustainable long-term and diverse fundraising model using the Income Generation Strategy as a basis to achieve this.

Awareness Raising

1. Develop our vision for HBF's second decade in preparation for events associated with the organisation's 10th Anniversary – and Helen Bamber's 90th Birthday – in 2015 and establish a Trustee-led Anniversary Committee.
2. Develop and implement an organisational marketing, media & communications strategy.
3. Establish a group of Patrons under the Presidency of Emma Thompson.

RISKS

The major risks to which the Helen Bamber Foundation is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

HELEN BAMBER FOUNDATION

ANNUAL REPORT For the year ended 31 December 2013

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

The Trustees are responsible for keeping proper 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. 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 auditors are 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 auditors are 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.

AUDITORS

Sayer Vincent were appointed as auditors for the new charitable company and expressed their willingness to continue in that capacity.

APPROVAL

The Trustees' report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime

This report was approved by the Board of Trustees on 2nd April 2014 and signed on its behalf by:

Gemma Mortensen

Chair of Trustees

INDEPENDENT AUDITORS' REPORT

We have audited the financial statements of name of Helen Bamber Foundation for the year ended 31 December 2013 which comprise the statement of financial activities, balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Respective responsibilities of trustees and auditors

As explained more fully in the statement of trustees' responsibilities set out in the report of the trustees, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. In addition, we read all the financial and non-financial information in the report of the trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

INDEPENDENT AUDITORS' REPORT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the report of the trustees

Joanna Pittman (Senior statutory auditor)

17 April 2014

for and on behalf of Sayer Vincent LLP, Statutory Auditors

Sayer Vincent LLP, 8 Angel Gate, City Road, LONDON EC1V 2SJ

Helen Bamber Foundation

Statement of Financial Activities (incorporating an income and expenditure account)

For the year ended 31 December 2013

	Note	Unrestricted £	Restricted £	2013 Total £	2012 Total* £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	1,239,607	25,700	1,265,307	352,817
Activities for generating funds		1,360	-	1,360	660,322
Bank interest		1,377	-	1,377	337
<i>Incoming resources from charitable activities</i>					
Fees for medical legal reports		160,354	-	160,354	139,093
Other charitable activities	3	-	251,054	251,054	121,556
Total incoming resources		1,402,698	276,754	1,679,452	1,274,125
Resources expended					
<i>Charitable activities</i>					
Protection work		284,916	46,500	331,416	314,704
Psychotherapy, casework & referrals		181,376	174,933	356,309	369,373
Medical healthcare		26,684	-	26,684	10,486
Mind & body		23,618	13,200	36,818	49,549
Social wellbeing		16,664	47,191	63,855	54,923
Advocacy & education		69,561	-	69,561	89,788
Total resources expended for charitable activities		602,819	281,824	884,643	888,823
<i>Costs of generating funds:</i>					
Fundraising costs		192,396	-	192,396	82,074
Governance costs		20,314	-	20,314	36,201
Other resources expended		73,722	-	73,722	-
Total resources expended		889,251	281,824	1,171,075	1,007,098
Net movement in funds	5	513,447	(5,070)	508,377	267,027
Reconciliation of funds					
Total funds brought forward		-	-	-	455,666
Totals funds transferred from The Helen Bamber Foundation		691,211	31,482	722,693	-
Total funds carried forward	11	1,204,658	26,412	1,231,070	722,693

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 11 to the financial statements.

* The comparative figures are for The Helen Bamber Foundation for 2012. They are included for memorandum purposes only and further information is given within the accounting policies in note 1.

Helen Bamber Foundation

Balance sheet

Company no. 08186281

As at 31 December 2013

	Note	£	2013 £	2012* £
Fixed assets				
Tangible fixed assets	7		<u>104,477</u>	<u>3,750</u>
Current assets				
Debtors	8	354,908		148,754
Cash at bank and in hand		<u>965,021</u>		<u>607,439</u>
		1,319,928		756,193
Liabilities				
Creditors: amounts falling due within one year	9	<u>193,335</u>		<u>37,250</u>
Net current assets			<u>1,126,593</u>	<u>718,943</u>
Net assets	10		<u>1,231,070</u>	<u>722,693</u>
The funds of the charity				
Restricted funds			26,412	31,482
Unrestricted funds				
Designated funds			104,477	300,000
General funds			<u>1,100,181</u>	<u>391,211</u>
Total charity funds	11		<u>1,231,070</u>	<u>722,693</u>

Approved by the trustees on 2 April 2014 and signed on their behalf by

Hugh Richardson
Treasurer

* The comparative figures are for The Helen Bamber Foundation for 2012. They are included for memorandum purposes only.

Helen Bamber Foundation

Notes to the financial statements

For the year ended 31 December 2013

1. Accounting policies

The financial statements have been prepared in accordance with the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP, 2005), the Charities (Accounts and Reports) Regulations (2008), the Charities Act (2011) and applicable Accounting Standards in the United Kingdom. The charity has adjusted the formats from those prescribed by the Companies Act 2006 to include headings that are relevant to its activities, to enable it to show a true and fair view.

Reporting period and comparative figures

The financial statements cover the year to 31 December, 2013 in respect of Helen Bamber Foundation. On 1 January 2013 The Helen Bamber Foundation transferred all its activities, assets and liabilities to a new incorporated charitable company limited by guarantee, Helen Bamber Foundation. These financial statements are for Helen Bamber Foundation from 1 January 2013. Comparative figures of its predecessor charity, The Helen Bamber Foundation, are included for 2012 for memorandum purposes only. The the assets and liabilities acquired from The Helen Bamber Foundation are shown on the balance sheet as the comparatives.

Accounting convention

The financial statements are prepared on a going concern basis under the historical cost convention, and in accordance with applicable United Kingdom Generally Accepted Accounting Practice.

Recognition of income

Recognition of income takes place in accordance with applicable accounting policies and results are presented in accordance with the SORP. All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants and donations are recorded in the period in which they are received or the Charity is entitled to the income.

Donations receivable for the general purposes of the Charity are credited to Unrestricted funds and donations tied to a particular purpose are credited to Restricted funds.

Revenue grants are credited to the Statement of Financial Activities when received or receivable, whichever is earlier. Where unconditional entitlement to grants receivable is dependent on fulfilment of conditions within the Charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met. Where there is uncertainty as to whether the Charity can meet such conditions, the incoming resource is deferred.

When funding received is to be used in a specific future period, income is deferred.

Contractual income is recognised when invoiced.

All other income, such as training fees, is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Legacies are included when there is reasonable certainty of receipt, amount and timing.

Where income is received in advance of its recognition, it is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued and included in debtors.

Helen Bamber Foundation

Notes to the financial statements

For the year ended 31 December 2013

Gifts and services in kind

Gifts in kind represent assets donated for distribution or use by the charity. Assets given for distribution are recognised as incoming resources only when distributed. Assets given for use by the charity are recognised when receivable. Gifts in kind are valued at the amount actually realised from the disposal of the assets or at a reasonable estimate of their gross value to the Charity. In the case of donated fixed assets, a designated fund is created reflecting the book value of the asset, which is then reduced over the useful economic life of the asset in line with its depreciation.

The value of services provided by volunteers has not been included in the Statement of Financial Activities.

Resources expended

All expenditure is accounted for on an accruals basis in the period to which the cost relates and has been classified under headings that aggregate all costs related to the category. Resources expended include attributable VAT which can not be recovered. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources. Overheads and salaries are allocated between the activity headings on the basis of attributable employment cost, and an element of judgement is involved. Cost of generating funds are those costs, including fundraising expenditures, incurred by the charity to obtain funds. Support costs are those costs incurred which are not directly an output of the charitable activity. Governance costs are those incurred in connection with enabling the charity to comply with external regulation, constitutional and statutory requirements and in providing support to the Trustees in the discharge of their statutory duties.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Only individual assets costing £250 or more and not forming part of a larger project are capitalised. This level is periodically reviewed, along with the need for a formal impairment review.

Provision is made for depreciation of fixed assets, at rates calculated to write-off the cost, less the estimated residual value, of each asset over its estimated useful life. Leasehold improvements are depreciated over 3 years, other fixed assets over 4 years.

Recognition of liabilities and constructive liabilities

Liabilities, including constructive obligations, are recognised at the point at which the Charity is deemed to have entered into a binding commitment. Provisions are recognised when there is a present legal or constructive obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation, and a reliable estimate can be made of the obligation.

Leases

Rental costs under operating leases are charged to expenditure as incurred. Lease incentives received by the Charity are released on a straight line basis to the statement of financial activities over the period until the first rent review.

Pensions costs

The Charity did not contribute to pension schemes on behalf of its staff.

Taxation status

As a charity, Helen Bamber Foundation is exempt from taxation of income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied charitably. No tax charge has arisen in the year.

Helen Bamber Foundation

Notes to the financial statements

For the year ended 31 December 2013

Funds

The charity's financial statements are a consolidation of individual funds. These divide into two distinct categories: unrestricted and restricted.

Unrestricted funds

The use of these funds has not been restricted to a particular purpose by the donor. The unrestricted funds comprise the General fund and Designated funds.

General fund

The General fund is the working fund of the Charity. It is not tied or designated as are the other funds for use for a particular or defined purpose. The General fund has to provide for the net deficit of any activities that have inadequate income of their own and for the general administration of the Charity. It also provides working capital for operations and helps to provide resources to ensure that the Charity is able to continue with its obligations in the event of a shortfall in income or unexpected upturn in expenditure. The current target level for the unrestricted general fund is between three and six months of the higher of projected gross income or gross expenditure for the next financial year.

Designated funds

Designated funds are those which have been allocated by the Charity for particular purposes. The Fixed Asset Reserve represents the net book value of the investment by the General fund in fixed assets.

Restricted funds

These are income funds tied to particular purposes. They include gifts made to the Charity to be used in accordance with the wishes of the donors. Until funds are expended, they are placed on deposit or held in cash.

2. Voluntary income

	Unrestricted	Restricted	2013 Total	2012 Total
	£	£	£	£
Gifts - major	21,925	-	21,925	45,416
Donations - trusts & foundations	362,504	-	362,504	197,503
Donations - corporate	811,806	-	811,806	36,468
Donations - regular & other	19,699	20,560	40,259	58,674
Gift aid tax claimed	10,977	5,140	16,117	14,756
Gift in Kind	12,696	-	12,696	-
Total	<u>1,239,607</u>	<u>25,700</u>	<u>1,265,307</u>	<u>352,817</u>

Helen Bamber Foundation

Notes to the financial statements

For the year ended 31 December 2013

3. Incoming resources from charitable activities

	2013
	Total
	£
Protection	
The Rayne Foundation	10,000
Ethicall	35,000
The Eva Reckitt Trust	1,500
Psychotherapy, casework & referrals	
Trust for London	30,000
The Prisoners of Conscience Appeal Fund	500
Jill Franklin Trust	500
Anonymous	29,985
Comic Relief	45,000
Anonymous	19,985
Anti Trafficking Monitoring Group	1,000
Volant Charitable Trust	20,000
United Nations	17,093
Persula Foundation	8,000
Social Wellbeing	
Fondation Genevoise de Bienfaisance	27,486
Other funds	<u>5,005</u>
Total	<u><u>251,054</u></u>

All incoming resources from charitable activities received during the year were restricted. During 2012 The Helen Bamber Foundation received £121,556 of incoming resources from charitable activities.

Helen Bamber Foundation

Notes to the financial statements

For the year ended 31 December 2013

4. Total resources expended

	Staff costs (Note 6) £	Project costs £	Other costs £	Reallocated support costs £	2013 Total £
Protection work	154,346	68,292	-	108,778	331,416
Psychotherapy casework & referrals	150,099	100,426	-	105,784	356,309
Medical Health care	12,112	6,036	-	8,536	26,684
Mind and Body	11,017	18,037	-	7,764	36,818
Social Wellbeing	23,645	23,546	-	16,664	63,855
Advocacy and education	40,780	41	-	28,740	69,561
Fundraising costs	103,169	16,518	-	72,709	192,396
Governance Costs	8,962	-	11,352	-	20,314
Support Costs	80,658	-	268,317	(348,975)	-
Other resources expended	-	-	73,722	-	73,722
2013 Total	584,788	232,896	353,391	-	1,171,075
2012 Total	484,278	244,234	278,586	-	1,007,098

Other resources expended relate to the cost of relocating the Charity's offices during 2013.

Other governance costs are made up as follows

	2013 £	2012 £
Premises costs	1,045	-
Office and supplies costs	490	-
Insurance	903	-
Fees paid to auditors	8,914	10,947
	11,352	10,947

Other support costs are made up as follows

	2013 £	2012 £
Premises costs	120,975	127,237
Office and supplies costs	44,211	32,214
Irrecoverable VAT	30,167	-
Professional fees	22,316	34,690
Accounting fees	18,668	-
Insurance	7,246	-
Depreciation	24,734	1,778
Sundry expenditure	-	60,704
	268,317	195,919

Helen Bamber Foundation

Notes to the financial statements

For the year ended 31 December 2013

5. Net incoming resources for the year

This is stated after charging / crediting:

	2013 £	2012 £
Depreciation	24,734	1,778
Operating lease rentals:		
▪ property	43,679	91,176
Auditors' remuneration:		
▪ audit	8,500	800
▪ audit- under provision for prior year	414	250
▪ other services	2,125	2,697
Trustees' remuneration	-	2,050
Trustees' reimbursed expenses	-	-
	<u> </u>	<u> </u>

During 2012, £2,050 was paid to Dr Alec Frank, a trustee of the foundation for his work on the Medico-Legal reports. No other trustee received any remuneration.

6. Staff costs and numbers

Staff costs were as follows:

	2013 £	2012 £
Salaries and wages	533,313	441,742
Social security costs	<u>51,475</u>	<u>42,536</u>
	<u>584,788</u>	<u>484,278</u>
Total emoluments paid to staff were:	<u>533,313</u>	<u>441,742</u>

No employee earned more than £60,000 during the year.

The average weekly number of employees (full-time equivalent) during the year was as follows:

	2013 Number	2012 Number
Fundraising	2.8	2.5
Charitable activities	8.1	8.3
Support	2.5	2.0
Governance	<u>2.4</u>	<u>1.6</u>
	<u>15.8</u>	<u>14.4</u>

Helen Bamber Foundation

Notes to the financial statements

For the year ended 31 December 2013

7. Tangible fixed assets

	Leasehold improvements	Computers & medical equipment	Furniture & fixtures	Total
	£	£	£	£
Cost				
Transferred in on 1 January 2013	-	34,580	4,861	39,441
Additions in year	<u>90,818</u>	<u>4,643</u>	<u>30,000</u>	125,461
At the end of the year	<u>90,818</u>	<u>39,223</u>	<u>34,861</u>	164,902
Depreciation				
Transferred in on 1 January 2013	-	30,830	4,861	35,691
Charge for the Year	<u>15,136</u>	<u>2,098</u>	<u>7,500</u>	24,734
At the end of the year	<u>15,136</u>	<u>32,928</u>	<u>12,361</u>	60,425
Net book value				
At the end of the year	<u>75,682</u>	<u>6,295</u>	<u>22,500</u>	<u>104,477</u>
At the start of the year	<u>-</u>	<u>3,750</u>	<u>-</u>	<u>3,750</u>

8. Debtors

	2013 £	2012 £
Debtors	326,542	119,196
Prepayments	<u>28,366</u>	<u>29,558</u>
	<u>354,908</u>	<u>148,754</u>

9. Creditors: amounts falling due within one year

	2013 £	2012 £
Creditors	31,575	15,218
Taxation and social security	14,161	-
Other creditors	13,500	4,714
Provision for lease incentive	66,641	-
Accruals	<u>67,458</u>	<u>17,318</u>
	<u>193,335</u>	<u>37,250</u>

Helen Bamber Foundation

Notes to the financial statements

For the year ended 31 December 2013

10. Analysis of net assets between funds

	Restricted funds £	Designated funds £	Unrestricted general fund £	Total funds £
Tangible fixed assets	-	104,477	-	104,477
Net current assets	26,412	-	1,100,181	1,126,593
Net assets at the end of the year	26,412	104,477	1,100,181	1,231,070

11. Movements in funds

	Transferred in at 1 Jan 2013 £	Incoming resources £	Resources expended £	Transfers £	31 December 2013 £
Restricted funds:					
Protection work	-	46,500	(46,500)	-	-
Social wellbeing	31,482	42,121	(47,191)	-	26,412
Psychotherapy casework & referrals	-	174,933	(174,933)	-	-
Mind & Body	-	13,200	(13,200)	-	-
Total restricted funds	31,482	276,754	(281,824)	-	26,412
Unrestricted funds:					
Fixed assets fund	-	-	-	104,477	104,477
Relocation fund	300,000	53,319	(73,722)	(279,597)	-
<i>Total designated funds</i>	300,000	53,319	(73,722)	(175,120)	104,477
Unrestricted general fund	391,211	1,349,379	(815,529)	175,120	1,100,181
Total unrestricted funds	691,211	1,402,698	(889,251)	-	1,204,658
Total funds	722,693	1,679,452	(1,171,075)	-	1,231,070

Purposes of restricted funds

Protection work:

The restricted funds for our protection work are to fund our legal protection and advocacy support work; providing refugee and asylum seeking clients with a fair chance at seeking justice against the perpetrators of the interpersonal violence they experienced, international protection from the government and appropriate welfare support and housing provision. This includes legal staff salaries, client travel and interpreter costs and any other associated costs of administrating and providing legal protection and advocacy support to clients.

Social Wellbeing:

The restricted funds for our Social Wellbeing work are to fund our Creative Arts Programme, which includes language and skills classes and artistic and social groups for clients of the Foundation, to break isolation and aid recovery. This includes the costs of materials, client travel, volunteer expenses and the salary of the coordinating staff member.

11. Purposes of restricted funds (continued)

Psychotherapy casework and referrals

The restricted funds for our psychotherapy case work are to fund our therapeutic care for survivors of gross human rights violations, helping individuals and families to overcome the psychological impact of interpersonal violence and achieve sustained recovery from acute trauma symptoms, Complex Post-Traumatic Stress Disorder and other resultant mental health issues. This includes clinical staff salaries, client travel and interpreter costs and associated costs of administrating referrals for our services and providing tailored support and counselling for clients.

Mind and Body

The restricted funds for our Mind-Body work are to fund our therapies which use the mutual influence of body on mind, and mind on body to facilitate healing and recovery from trauma. The programme includes acupuncture, cranio-sacral therapy, hakomi and internal family systems, movement, pilates, yoga (including pre- and post-natal), massage, breathing training and osteopathy. The restricted funds are for clinical staff salaries, equipment, volunteer costs and client travel.

Purposes of designated funds

Fixed assets fund

A designated fund has been established to represent the net book value of the charity's fixed assets.

Relocation fund

A designated fund of £300,000 had been established in 2012 to meet the expected cost of relocation, and the net cost has been charged against the designated fund, the balance of which has been released to the unrestricted general fund.

12. Operating lease commitments

The charity had annual commitments at the year end under operating leases expiring as follows:

	Property 2013 £	2012
2- 5 Years	<u>74,247</u>	<u>-</u>