

# Annual Report

Trustees' Report and Financial Statements  
for the year ended 31 December 2015



CHARITY NUMBER: 1149652

COMPANY NUMBER: 08186281

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# HELEN BAMBER FOUNDATION

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## ANNUAL REPORT For the year ended 31 December 2015

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### CONTENTS

Reference and administrative details	3
Structure, governance and management	4
Activities	5
<ul style="list-style-type: none"><li>• Looking back at 2015: achievements and performance</li><li>• Financial review</li><li>• Plans for the future</li></ul>	7 11 13
Statement of Trustees' responsibilities	15
Independent auditors' report	16
Statement of Financial Activities	18
Balance Sheet	19
Statement of cash flows	20
Notes to the Accounts	21

## REFERENCE AND ADMINISTRATIVE DETAILS

### **Founder**

Helen Bamber OBE (1925 - 2014)

### **President**

Emma Thompson

### **Trustees**

Charlotte Seymour-Smith - Chair (from October 2015)

Gemma Mortensen – Chair (until September 2015)

Hugh Richardson – Treasurer

Sir Nicolas Bratza (from August 2015)

Beatrix Brenninkmeijer

Rebecca Hirst

Tom McLaughlan

Caroline Moorehead OBE

Patricia Pank

### **Human Rights Advisory Group**

Sir Geoffrey Bindman

Sir Nicolas Bratza

Louise Christian

Ben Emmerson QC

Frances Webber

**Charity number** – 1149652

**Company number** - 08186281

### **Registered Office and operational address**

Bruges Place, 15-20 Baynes Street

London NW1 0TF

### **Management Executive**

Tarnjit Birdi - Executive Director

Professor Cornelius Katona - Medical Director

Nina Kowalska – Managing Director (from May 2015)

### **Auditors**

Sayer Vincent LLP

Chartered Accountants & Statutory Auditors

Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

### **Bankers**

Coutts & Co

440 The Strand, London WC2R 0QS

# HELEN BAMBER FOUNDATION

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## ANNUAL REPORT

### For the year ended 31 December 2015

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Helen Bamber Foundation (HBF) 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 company<sup>1</sup>. The company was established under a memorandum of association, which established the objects and powers of the charitable company and its governance under its articles of association.

New Trustees are recruited externally, with their appointment being approved by the Board of Trustees, following which a tailored induction is provided. This induction ensures that 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 every quarter. An Operations Committee also meets at least quarterly.

The Trustee group collectively continues to aim to ensure strong strategic oversight and governance. The then Chair, Gemma Mortensen, resigned in September 2015 owing to relocating to the USA and Charlotte Seymour-Smith was welcomed as the new Chair. Sir Nicolas Bratza joined as a Trustee, in addition to his role on the Human Rights Advisory Group.

The day-to-day management of the charity remains with the Managing Executive; Tarnjit Birdi (Executive Director) and Professor Cornelius Katona (Medical Director). In May 2015, Nina Kowalska joined as Managing Director.

During 2015, the equivalent of 16.6 full-time members of staff handled the day-to-day business of the charity, providing services directly to and on behalf of survivors of torture and extreme human cruelty, supported by volunteers. HBF continues to be a leading expert in the field. HBF's specialist team of staff and expert volunteers hold a national and international reputation for providing therapeutic care, clinical consultation, legal protection and practical support to survivors that helps them rebuild their lives and achieve sustained recovery.

The charity continues to practise the Model of Integrated Care, inspired and developed by its Founder, Helen Bamber OBE (1925 - 2014). Helen Bamber dedicated her life to the care, protection and rights of the most vulnerable and marginalised, helping thousands of men, women and children who have faced the worst of mankind's inhumanity. HBF is honoured to be her legacy.

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<sup>1</sup> Limited by guarantee under the name Helen Bamber Foundation.

## ACTIVITIES

The Helen Bamber Foundation provides a compassionate response to survivors of torture and extreme human cruelty, which responds to the complexity of their suffering and needs, and supports them in establishing a secure and fulfilling life.

### **Model of Integrated Care**

HBF is recognised as a leading authority in its field, working with survivors of torture and extreme human cruelty. Its clients are survivors of state-sponsored torture, human trafficking, slavery, war, and domestic, gender, or sexuality-based violence. HBF works with survivors from all over the world, including Afghanistan, Albania, Eritrea, Iraq, Nigeria, Sri Lanka and Syria. The charity delivers a specialist Model of Integrated Care to survivors, which takes account of their complex needs caused by trauma resulting from atrocity. The context for this work and the activities are set out below.

### **Legal protection**

HBF's clients have fled their home country and are seeking international protection in the form of Refugee Status, Humanitarian Protection or Discretionary Leave to Remain, in the UK. HBF's medico-legal services assist survivors of torture and human cruelty obtain legal protection through ensuring all clients have quality and reputable legal representation and through producing expert medico-legal evidence to document the long term physical and/or psychological impact of their traumatic experiences. HBF's specialist Counter-Trafficking work continues to ensure that victims of trafficking gain the specialist care and protection necessary, often in circumstances in which they are still at risk from their traffickers in the UK.

### **Therapy**

The charity's range of therapy services for individuals and groups enables survivors to confront and overcome their traumatic past, improve their mental health and move forwards with their lives. The therapy department works within an established framework of *Stabilisation* (of acute symptoms such as sleeplessness, nightmares and anxiety, as well as associated circumstances that impact mental health such as destitution or legal adversity), *Trauma-focused Therapy* (to enable coming to terms with the traumatic experiences suffered) and *Integration* (into the community).

### **Medical healthcare**

Survivors often suffer multiple physical injuries and illnesses, usually as a direct result of their experiences. Clients have often had ineffective and sporadic contact with healthcare providers, frequently limited to emergency or crisis contact with A&E departments in the UK. Addressing their physical healthcare comprehensively is difficult, given the complexity and multiplicity of their needs, their cultural and language differences, limitations of time, accessibility and understanding within the NHS. HBF's GP Advisory Clinic ensures that appropriate care is established for clients to stabilise and improve their health through providing medical assessments and the co-ordination of external services.

### **Social deprivation casework**

HBF's clients can face hardship and destitution at any stage throughout the asylum or mainstream support processes, which can have a devastating impact on their mental health. Instability and insecurity impede therapeutic engagement and increase vulnerability and risk of harm. Expert advice and intervention is

therefore imperative, not only in preventing hardship, destitution and homelessness, but also in reducing the risk to health and further exploitation. This specialist casework ensures that HBF clients' welfare and housing needs are met and that social deprivation, including street homelessness and destitution are avoided through timely and often emergency interventions.

### **Mind and Body**

Survivors often live with musculoskeletal disorders such as profound chronic pain and impaired functioning. The Physical Rehabilitation team enables clients to understand the physical state of their bodies, to manage pain, to connect positively with their bodies again following trauma, and to increase their well-being through providing physical rehabilitation. It provides a range of regular group physical classes, one-to-one work and access to external groups that are tailored to client needs, including osteopathy, yoga, Pilates, dance, swimming and access to gyms.

### **Creative Arts Programme**

HBF's clients are often dangerously isolated and marginalised. Fear, emotional withdrawal and practical challenges such as language barriers, often stand in the way of survivors trying new experiences, developing creative and practical interests, or forming positive relationships. Through the Creative Arts Programme, HBF's clients can form safe relationships with others in a similar position, learn new skills and build a positive sense of community. There are currently ten groups which cover a wide range of interests including art, computer skills, film-making, knitting, learning English, photography, football, as well as HBF's highly accomplished music group, Woven Gold, which performs publicly.

### **Research, policy and dissemination**

HBF's research programme aims to increase understanding of the clinical vulnerabilities and the complexity of trauma following atrocity, as well as to enable the development of evidence-based approaches to respond to survivors' needs. HBF maintains its influence through contributing its clinical expertise to help develop law, policy or practice, and to disseminate this information so that survivors are afforded the legal protection and access to appropriate care and rehabilitation they deserve.

## LOOKING BACK AT 2015: ACHIEVEMENTS AND PERFORMANCE

HBF has continued to deliver its Model of Integrated Care to survivors of torture and extreme human cruelty. In 2015, the Helen Bamber Foundation sought to achieve the objectives set out below; with some activities being adjusted to ensure a more effective delivery of the objectives. During this period, HBF continued to decrease the client waiting list caused by the high volume of referrals to it from immigration detention.

### **Model of Integrated Care**

The overall objective for delivering HBF's Model of Integrated Care in 2015 (Legal Protection, Therapy, Medical Healthcare, Social Deprivation Casework, Physical Rehabilitation and the Creative Arts Programme), was to ensure HBF achieved a sustainable level of referrals, whilst delivering services to clients more efficiently and effectively. In 2015, HBF worked with over 1,200 clients, from over 90 countries who benefitted from its Model of Integrated Care. The following activities were undertaken in 2015:

#### **Legal protection**

HBF's medico-legal team:

- continued to produce high quality medico-legal reports that are recognised by the Courts and Tribunal Judiciary and the Home Office;
- assessed referrals from immigration detention to determine whether they were *prima facie* cases of torture or ill-treatment assessment. Positive identification by HBF resulted in the release of detainees;
- held biannual intensive advanced two-day training sessions on refugee health, human rights law, case law, protocols and methodologies in producing medico-legal reports for trained doctors in medico-legal report writing, in accordance with case law and the international guideline - the Istanbul Protocol<sup>2</sup>; and
- continued to provide safeguarding, case and welfare support to survivors of trafficking, including to those who face court trials and imprisonment under the criminal justice system for crimes committed whilst under the influence of traffickers.

#### **Therapy**

In addition to the continuation of the group therapy offered (e.g. cognitive behavioural therapy for trafficked women,) and one-to-one therapy (e.g. Narrative Exposure Therapy and systemic psychotherapy), the activities below were notable achievements:

- 2015 was the first year of successfully offering six month placements to five trainee clinical psychologists from UCL, the Institute of Psychiatry and the University of East London. This increased HBF's capacity to deliver Stabilisation and Trauma-focused interventions in one-to-one and group settings; and
- the Community Group has operated successfully for a year, offering gardening activities. It has further developed to respond to clients' needs, including helping them seek employment, and providing support with CV writing.

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<sup>2</sup> Manual on the Effective Investigation and Documentation of Torture and Other Cruel Inhuman or Degrading Treatment or Punishment. Office of the United Nations High Commissioner for Human Rights (2004).

## **Medical healthcare**

HBF secured the regular commitment of an experienced GP to manage this service and increase the capacity of the weekly GP Advisory Clinic. More specifically, this resulted in:

- the recruitment and development of a volunteer doctor programme to increase capacity ; and
- forging increased links with GP practices, NHS facilities and relevant charities within the wider community to better connect health services for HBF's clients.

## **Social deprivation casework**

2015 was the first year of employing a full-time case worker. This ensured that HBF's clients received timely and appropriate assistance for their housing and welfare needs. In addition to this, HBF:

- developed partnerships to further support the myriad of welfare and housing difficulties faced by its clients, such as inappropriate housing, loss of support, destitution and homelessness;
- supported clients to access education, employment and training;
- increased capacity through a regular volunteering programme; and
- contributed to the sector through the Destitution Forum and the London Destitution Advice Network, to share best practice.

## **Mind and Body**

The Physical Rehabilitation Team achieved:

- a growth in HBF's Mums and Babies group, with more than 30 mothers attending each week with their children. As well as providing group classes, the service developed to include one-to-one support through Birth Companions, midwifery, English classes and free swimming sessions. The popularity of this group has increased as isolated mothers have formed a supportive community through this group; and
- increased partnerships to enable male clients to access specific services with Better Gyms, Triyoga Yoga and The Ourmala Yoga Project.

## **Creative Arts Programme**

This programme, which is delivered by 51 volunteers, continued to provide ten groups regularly. The notable achievements include:

- Woven Gold, HBF's refugee choir, performed at several public concerts, including the memorial of HBF's founder, Helen Bamber at St. Martin's in the Field and at HBF's 10<sup>th</sup> anniversary celebration; and
- in partnership with the English Speaking Union, clients were provided with English-speaking "buddies" which has enabled them to practise spoken English in different environments.

## **Research**

HBF's research objective was to develop proposals to further the understanding of clinical vulnerabilities and the nature of complex trauma suffered by survivors, and through evidence-based approaches, develop more effective treatments for survivors.

Key activities to progress HBF's research objectives in 2015 included:

- the publication of 'Survivors of Modern Slavery - A Critical Review and Research Agenda' (funded by the Freedom Fund), highlighting the current research available on the mental health impacts suffered by survivors of modern slavery, gaps in knowledge and an outline of a research agenda to increase the evidence based understanding of both impacts and treatments;

- the development of a protocol for a systematic review to increase our understanding of the impact of immigration detention on the mental health of asylum seekers; and
- the design of a study to assess the mental health impact on survivors of the withdrawal of support during the transition from gaining leave to remain in the UK to accessing mainstream support. Survivors are often made homeless and destitute within 28 days of leave being granted.

HBF also embarked on the first stage of developing a Monitoring and Evaluation framework to improve the effectiveness and impact of its Model of Integrated Care. The objective of HBF's Monitoring and Evaluation programme was to assess the outcomes for its clients through the identification and implementation of validated measures to monitor and evaluate the impact of HBF's Model, and to refine its components in accordance with the emerging evidence.

Achievements in this phase have included:

- initiating development of the Research, Monitoring and Evaluation programmes supported by the first year of a three year grant from the Oak Foundation and the appointment of a full-time Research and Evaluation Co-ordinator;
- an external audit of best practice in the field of torture rehabilitation, and in the wider sector;
- an internal audit of current indicators in each element of the Model of Integrated Care; and
- the aligning of existing departmental goals within a logical framework of measurable indicators.

### **Dissemination**

It was HBF's objective to disseminate its expertise to other multi-disciplinary professionals to contribute beyond HBF's own direct work with survivors of torture and human cruelty. In addition to the publication under Research, HBF was the key author of the 'Trafficking Survivor Care Standards', a guideline for multi-agency working to ensure a holistic and victim-centred approach. These standards have been endorsed by the newly appointed national Independent Anti-Slavery Commissioner.

### **Policy**

HBF has maintained its influence to develop law, policy or practice to ensure that survivors are afforded the legal protection and access to appropriate care and rehabilitation they deserve.

In 2014, the High Court held that HBF was one of the last remaining safeguards in the Government's accelerated detention process, the Detained Fast Track (DFT). In 2015, HBF's policy work focused primarily on acting as a critical witness to the continuing Home Office practice of subjecting survivors of torture or human cruelty to administrative immigration detention. This issue remains of relevance to HBF's client base, as those subjected to immigration detention can experience this as an additional traumatic event, which exacerbates symptoms of Post-Traumatic Stress Disorder (PTSD), anxiety and depression, leading to higher rates of self-harm and suicidal ideation<sup>3</sup>.

Significant policy achievements are outlined below:

- As a result of HBF's evidence demonstrating that 92% of those referred should not have been routed into the accelerated process in immigration detention, the Detained Fast Track (DFT) was suspended

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<sup>3</sup> Robjant K, Hassan R and Katona C (2009) Mental health implications of detaining asylum seekers: a systematic review. *British Journal of Psychiatry* 194, 306-312

by a Ministerial statement to Parliament on 2 July 2015, during a High Court case known as the ‘Helen Bamber Cases’. Until that suspension, approximately 4,000 people a year were being detained in the DFT process<sup>4</sup>.

- HBF gave evidence to the Independent Inquiry (led by Stephen Shaw) on the Welfare in Detention of Vulnerable Persons. HBF’s evidence led to a recommendation that those with post-traumatic stress disorder should not be detained in immigration detention<sup>5</sup>.
- Written submissions were made to the Home Office consultation on ‘Reforming support for failed asylum seekers and other illegal migrants’.

## **Operations**

HBF’s key operational objectives were to:

- secure a sustainable long-term and diverse fundraising model by delivering its Income Generation Strategy;
- continue the robust and effective operational management of each department to ensure the delivery of high quality services to clients, including the development of a more integrated volunteer programme; and
- to raise awareness of the charity’s work through more effective communications and to collaborate with its President and Patrons for HBF’s 10<sup>th</sup> Anniversary and to maximise their support for the benefit of its clients.

In 2015, HBF:

- delivered a successful 10th Anniversary event hosted by the charity’s President, Emma Thompson, to raise awareness of HBF and increase its supporter base;
- continued to build an Income Generation Strategy to secure a sustainable long-term and diverse fundraising model;
- continued the robust and effective operational management of each department to ensure HBF’s work is delivered effectively and efficiently; and
- benefitted from a more integrated group of over 70 volunteers, composed of psychiatrists, GPs, therapists, barristers, solicitors, administrators, artists, musicians, and other providers of specialist consultancy. HBF’s volunteer input equated to approximately £234,000 of *pro bono* services.

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<sup>4</sup> In 2014, 4,286 people were routed into the DFT. In 2015, 3,865. [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/427910/asylum3-q1-2015-tabs.ods](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/427910/asylum3-q1-2015-tabs.ods)

<sup>5</sup> [www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/490782/52532\\_Shaw\\_Review\\_Accessible.pdf](http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/490782/52532_Shaw_Review_Accessible.pdf) - pages 89-90

# 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**

2015 activities resulted in a deficit of £189,616, with fundraised income falling below budget but expenditure in line with budget. Fundraising in 2015 increased significantly compared with 2014, but in the event the budget was over-ambitious, HBF still managed to end 2015 in a satisfactory financial position with an unrestricted general fund of £564,033 (down from £731,677 in 2014). If this is adjusted for donations of £134,000, accounted for in 2015 which relate to activity in 2016, this fund is about £235,000 below the top end of the current target level of reserves of about £665,000; and a budget showing a modest surplus has been set for 2016. HBF can be thankful to end the year with this reserves balance, but is also aware that the Foundation's financial underpinning will be largely dependent on HBF's fundraising strategy bearing fruit, and vigilance must remain to ensure that the charity can meet its future expenditure plans.

## **Risks**

The major risks to which the HBF is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks. Among the risks identified, the two most significant are considered to be (i) uncertainty relating to the amount of income that will be received from fundraising, and (ii) operational strain that can arise from the level of demand for the services of the Foundation. These risks are mitigated in part through close operational monitoring and application of the reserves policy.

## **Going concern**

The Trustees are alert to the uncertainty relating to fundraised income but, having regard to the reserves held at the year-end, they consider that there is a reasonable expectation that HBF has adequate resources to continue in operational existence for the foreseeable future and, for this reason, the Trustees continue to adopt the 'going concern' basis in preparing the accounts.

## **Remuneration policy**

The objectives of HBF's remuneration policy are to:

- reward staff appropriately and enable the recruitment of high calibre staff;
- ensure the proper use of the charity's resources in accordance with its aims and within affordable limits based on the financial circumstances of the charity;
- be non-discriminatory, just and equitable in the evaluation of jobs and their remuneration by providing a stable framework for the remuneration of the team;
- operate within the law; and
- pay at a competitive level taking account of external market rates, with the aim being to set pay around the median level for comparable posts in the voluntary sector, subject to the charity's financial position.

Remuneration is reviewed on an annual basis and agreed by the Board of Trustees. When setting pay levels, the charity gives consideration to external benchmark comparators, changes in the national average earnings index, affordability and other internal and external pressures including recruitment and retention. The policy applies to all staff, including the charity's Executive team. The total remuneration of the Managing Executive was £127,914.

## PLANS FOR THE FUTURE

The Helen Bamber Foundation will remain focused on delivering and developing its Model of Integrated Care for survivors of torture and extreme human cruelty. Through developing its research and dissemination programme, HBF aims to amplify the positive impact of its work with clients, in order to benefit survivors more widely. HBF's key objectives for 2016 are outlined below:

**Model of Integrated Care** (Legal Protection, Therapy, Medical Healthcare, Social Deprivation Casework, Physical Rehabilitation and the Creative Arts Programme.)

HBF will continue to deliver its Model of Integrated Care effectively to vulnerable survivors who would benefit most from its model of care, whilst developing the delivery of its services to respond to the increasing demand for its specialist services.

### **Research**

HBF will start to implement its research programme to understand which elements of its clinical interventions are most effective for the needs and vulnerabilities of its client group, in order to achieve the best clinical outcomes possible. In turn, this research will contribute to the evidence-base for best practice in responding to survivors of torture and extreme human cruelty.

As part of an ongoing programme to develop an organisation-wide monitoring and evaluation framework, HBF will implement more robust systems for data collection that will facilitate continuing improvements in the delivery of HBF's services and the articulation of their impact.

### **Policy**

HBF will continue to influence policy, law or practice to protect, relieve and assist asylum seekers and refugees who are survivors of torture and extreme human cruelty.

### **Dissemination**

HBF will start to formulate an overall dissemination strategy with the aim of amplifying HBF's impact by sharing its expertise with other multi-disciplinary professionals so that the principles of the Model of Integrated Care can be replicated, to enable an increasing number of victims of torture and extreme human cruelty to benefit from improved care and support.

### **Operations**

In 2016, HBF will:

- continue to deliver its Income Generation Strategy to secure a sustainable long-term and diverse fundraising model;
- continue the robust and effective operational management of each department to ensure its work is delivered effectively and efficiently;
- develop and implement the organisational communications strategy to articulate more effectively HBF's work and impact to key stakeholders; and
- build on the success of its 10th Anniversary celebration and develop an annual event hosted by its President, to raise awareness of HBF and increase its supporter base.

## **Public benefit**

In setting HBF's objectives and planning its 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 considers 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 violation of human rights, torture and atrocities and their effect on people who suffer them.

HBF's Strategic Plan and all of its activities are designed to achieve these benefits.

## 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as 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. The charity has 8 members.

AUDITORS - Sayer Vincent LLP has expressed its willingness to continue as auditors.

APPROVAL - This report was approved by the Board of Trustees on 7<sup>th</sup> April 2016 and signed on its behalf by:

Charlotte Seymour-Smith, Chair of Trustees

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**Charlotte Seymour-Smith**

Chair of Trustees

HELEN BAMBER FOUNDATION

# INDEPENDENT AUDITORS' REPORT

We have audited the financial statements of Helen Bamber Foundation for the year ended 31 December 2015 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. 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 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. 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 2015 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.

### **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)

20 April 2016

for and on behalf of Sayer Vincent LLP, Statutory Auditors

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Helen Bamber Foundation

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

For the year ended 31 December 2015

	Note	Unrestricted £	Restricted £	2015 Total £	Re-stated Unrestricted £	Re-stated Restricted £	2014 Total £
<b>Income from:</b>							
Donations – legal protection		-	4,909	4,909	-	7,450	7,450
Donations – therapy and casework		6,399	227,969	234,368	-	138,757	138,757
Donations – mind and body		-	17,794	17,794	-	-	-
Donations – creative arts programme		1,249	21,631	22,880	-	3,599	3,599
Donations – research, policy, dissemination		-	44,312	44,312	-	27,178	27,178
Donations – general		402,945	-	402,945	231,425	-	231,425
<b>Total Donations</b>	2	410,593	316,615	727,208	231,425	176,984	408,409
Charitable activities							
Fees from medical legal reports		311,478	-	311,478	233,749	-	233,749
Other trading activities – training		2,234	-	2,234	3,963	-	3,963
Bank interest		762	-	762	1,108	-	1,108
<b>Total income</b>		725,067	316,615	1,041,682	470,245	176,984	647,229
<b>Expenditure on:</b>							
Raising funds	3	181,792	-	181,792	123,235	-	123,235
Charitable activities							
Legal protection	3	275,313	4,909	280,222	264,087	7,450	271,537
Therapy and casework	3	300,960	219,636	520,596	302,308	138,757	441,065
Mind and body	3	26,129	17,794	43,923	30,035	-	30,035
Creative arts programme	3	66,534	21,631	88,165	64,991	30,011	95,002
Research, policy and dissemination	3	72,288	44,312	116,600	63,160	27,178	90,338
Other	3	-	-	-	-	-	-
Other		-	-	-	24,634	-	24,634
<b>Total expenditure</b>		923,016	308,282	1,231,298	872,450	203,396	1,075,846
<b>Net movement in funds</b>		(197,949)	8,333	(189,616)	(402,205)	(26,412)	(428,617)
<b>Reconciliation of funds:</b>							
Total funds brought forward		802,453	-	802,453	1,204,658	26,412	1,231,070
<b>Total funds carried forward</b>		604,504	8,333	612,837	802,453	-	802,453

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 13 to the financial statements.

# Helen Bamber Foundation

## Balance sheet

Company no. 08186281

As at 31 December 2015

	Note	£	2015 £	£	2014 £
<b>Fixed assets:</b>					
Tangible assets	8		<u>40,471</u>		<u>70,776</u>
			40,471		70,776
<b>Current assets:</b>					
Debtors	9	234,161		164,559	
Short term deposits		202,585		302,032	
Cash at bank and in hand		<u>309,190</u>		<u>392,750</u>	
		745,936		859,341	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	10	<u>173,570</u>		<u>127,664</u>	
<b>Net current assets</b>			<u>572,366</u>		<u>731,677</u>
<b>Total net assets</b>			<u>612,837</u>		<u>802,453</u>
<b>The funds of the charity:</b>	13				
Restricted income funds			8,333		-
Unrestricted income funds:					
Designated funds		40,471		70,776	
General funds		<u>564,033</u>		<u>731,677</u>	
Total unrestricted funds			<u>604,504</u>		<u>802,453</u>
<b>Total charity funds</b>			<u>612,837</u>		<u>802,453</u>

Approved by the trustees on 07 April 2016 and signed on their behalf by

Charlotte Seymour-Smith  
Chair

Hugh Richardson  
Treasurer

Helen Bamber Foundation

Statement of cash flows

For the year ended 31 December 2015

	Note	2015 £	£	2014 £	£
<b>Cash flows from operating activities</b>					
Net cash provided by / (used in) operating activities	14	(169,054)		(262,013)	
<b>Cash flows from investing activities:</b>					
Purchase of fixed assets		<u>(13,953)</u>		<u>(8,226)</u>	
Net cash provided by / (used in) investing activities		(13,953)		(8,226)	
<b>Change in cash and cash equivalents in the year</b>					
Cash and cash equivalents at the beginning of the year		<u>694,782</u>		<u>965,021</u>	
Cash and cash equivalents at the end of the year	15	<u><u>511,775</u></u>		<u><u>694,782</u></u>	

**1 Accounting policies**

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. 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.

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

**b) Reporting period**

The financial statements cover the year to 31 December 2015.

**c) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. The transition date was 1 January 2014.

In accordance with the requirements of FRS 102, a reconciliation of opening balances and net income/(expenditure) for the year is provided with the net income/(expenditure) under previous GAAP adjusted for the presentation of investment gains/(losses) as a component of reported income. This is provided in note 22.

**d) Public benefit entity**

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

**e) Going concern**

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

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

**f) 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 it is probable that the income will be received and that the amount can be measured reliably.

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.

**1 Accounting policies (continued)**

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

Contractual income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

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 probability 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.

**g) 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.

**h) Recognition of expenditure**

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 cannot be recovered. Where costs cannot be directly attributable 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.

**l) 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 expected useful life. Leasehold improvements are depreciated over 3 years, other fixed assets over 4 years.

**j) 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.

**1 Accounting policies (continued)**

**k) 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 break clause or, in the case of leases already existing until the rent review.

**l) Pensions**

The Charity contributes to a stakeholder pension scheme on behalf of its staff, and the cost is recognised as incurred.

**m) 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.

**n) 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.

# Helen Bamber Foundation

## Notes to the financial statements

For the year ended 31 December 2015

### 2 Income from donations

	Unrestricted £	Restricted £	2015 Total £	2014 Total £
Donations – trusts and foundations	231,957	267,755	499,712	408,409
Donations – individuals	69,232	–	69,232	–
Donations – corporate	54,396	48,860	103,256	–
Other	55,008	–	55,008	–
	<u>410,593</u>	<u>316,615</u>	<u>727,208</u>	<u>408,409</u>

The other donations comprise income from community fundraising and a fundraising campaign comprising two main events in 2015.

Restricted and unrestricted donations from trusts and foundations in 2015 were as follows:-

The 29th May 1961 Charitable Trust	–	3,000	3,000	–
The Adfal Trust	5,000	–	5,000	–
The Arsenal Foundation	–	2,500	2,500	–
Anti Slavery International	–	1,500	1,500	–
The Blythe Watson Charitable Trust	7,500	–	7,500	–
The British Humane Association	–	4,000	4,000	–
City Bridge Trust	–	50,000	50,000	–
Comic Relief	–	45,000	45,000	45,000
The David Cock Foundation	1,000	–	1,000	–
D G Montefiore Trust	5,000	–	5,000	10,000
The Eleanor Rathbone Charitable Trust	1,000	–	1,000	–
The Eranda Foundation	–	–	–	15,000
Eva Reckitt Trust Fund	–	2,000	2,000	1,500
The Freedom Fund	–	25,053	25,053	18,933
Garden Court Chambers	2,000	–	2,000	–
Give Way to Freedom	–	33,313	33,313	29,051
Javon Charitable Trust	2,000	–	2,000	–
The Leigh Trust	–	3,000	3,000	–
The Mark Denning Trust	2,500	–	2,500	–
The Mercers' Company	–	2,000	2,000	–
Moynitrust	10,000	–	10,000	10,000
Musicians Benevolent Fund	–	1,525	1,525	–
Oak Foundation	39,332	24,808	64,140	–
The Persula Foundation	–	10,000	10,000	12,000
Sigrid Rausing Trust	100,000	–	100,000	100,000
Southampton Row Trust	2,500	–	2,500	–
Spiers Family Foundation Ltd	25,000	–	25,000	–
Sutasoma Trust	–	24,590	24,590	11,000
The Tinsley Foundation	1,000	–	1,000	–
The Will of Gerald Segelman Deceased	–	–	–	17,000
Trust for London	–	–	–	7,500
The Volant Charitable Trust	–	20,000	20,000	20,000
Westcroft Trust	2,000	–	2,000	–
Other trusts	1,125	3,466	4,591	2,540
Anonymous	25,000	12,000	37,000	–
	<u>231,957</u>	<u>267,755</u>	<u>499,712</u>	<u>299,524</u>

Helen Bamber Foundation

Notes to the financial statements

For the year ended 31 December 2015

3 Analysis of expenditure

	Cost of raising funds	Charitable activities					Support & governance costs	2015 Total	2014 Total
		Legal protection	Therapy and casework	Creative arts programme	Mind and body	Research, policy and dissemination			
	£	£	£	£	£	£	£	£	
Staff costs (Note 5)	122,922	111,150	210,332	20,674	7,369	83,564	83,613	639,624	568,548
Legal protection		98,126	-	-	-	-	-	98,126	88,949
Therapy and casework			137,288	-	-	-	-	137,288	91,230
Mind and body			-	-	21,560	-	-	21,560	9,015
Creative arts programme			-	21,047	-	-	-	21,047	27,902
Education, policy and research			-	-	-	3,415	-	3,415	-
Fundraising costs	28,151							28,151	1,815
Support costs	-	-	-	-	-	-	282,087	282,087	273,437
	151,073	209,276	347,620	41,721	28,929	86,979	365,700	1,231,298	1,060,896
Support costs	29,996	69,276	168,904	45,351	14,641	28,924	(357,092)	-	-
Governance	723	1,670	4,072	1,093	353	697	(8,608)	-	14,950
<b>Total expenditure 2015</b>	<b>181,792</b>	<b>280,222</b>	<b>520,596</b>	<b>88,165</b>	<b>43,923</b>	<b>116,600</b>	<b>-</b>	<b>1,231,298</b>	<b>1,075,846</b>
Total expenditure 2014	123,235	271,537	441,065	95,002	30,035	90,338	24,634	1,075,846	

Of the total expenditure, £970,059 was met from unrestricted funds (2014: £866,246) and £259,422 was met from restricted funds (2014: £203,396).

In 2015 support costs were allocated to the charitable activities on the basis of attributable space occupancy as opposed to employment costs as used in previous years and 2014 has been re-stated on the SOFA to reflect this change of allocation basis.

	2015	2014
	£	£
Premises costs	104,189	103,425
Office and supplies costs	87,139	82,412
Irrecoverable VAT	28,049	20,076
Depreciation	44,257	41,926
Doubtful debt provision	18,453	25,598
	<b>282,087</b>	<b>273,437</b>

**4 Net expenditure for the year**

This is stated after charging / crediting:

	2015 £	2014 £
Depreciation	44,258	41,926
Operating lease rentals:		
Property	74,247	74,757
Auditors' remuneration (excluding VAT):		
Audit	8,700	9,000
Other services	-	1,500
	<u>          </u>	<u>          </u>

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

Staff costs were as follows:

	2015 £	2014 £
Salaries and wages	575,643	513,169
Social security costs	54,749	45,452
Employer's contribution to pension schemes	9,232	9,927
	<u>          </u>	<u>          </u>
	<u>639,624</u>	<u>568,548</u>

No employee earned more than £60,000 during the year (2014: none).

The total employee benefits, including pension contributions, of the senior management were £128,626 (2014: £99,311).

The Trustees were not paid or in receipt of any other benefits from employment with the charity in the year (2014: £nil). No Trustee received payment for professional or other services supplied to the charity (2014: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £208 (2014: £nil) incurred by 1 (2014: nil) Trustee relating to attendance at meetings of the trustees.

**6 Staff numbers**

The average number of employees based on the average headcount employed during the year was as follows:

	2015 No.	2014 No.
Fundraising	3.0	2.3
Charitable activities	12.8	12.6
Support	3.4	3.0
Governance	2.0	2.3
	21.2	20.2
	21.2	20.2

**7 Related party transactions**

There were no related party transactions to disclose in 2015 (2014: £18,760 was paid to a former trustee who was engaged as a consultant).

There were no donations from related parties which were outside the normal course of business and no restricted donations from related parties. The total amount of donations received in 2015 from Trustees or parties related to them was £34,350.

**8 Tangible fixed assets**

	Leasehold Improvement £	Fixtures and fittings £	Computers and medical equipment £	Total £
<b>Cost</b>				
At the start of the year	90,818	34,861	47,448	173,127
Additions in year	13,703	250	–	13,953
	104,521	35,111	47,448	187,080
<b>Depreciation</b>				
At the start of the year	45,408	19,861	37,082	102,351
Charge for the year	32,555	7,547	4,156	44,258
	77,963	27,408	41,238	146,609
<b>Net book value</b>				
<b>At the end of the year</b>	26,558	7,703	6,210	40,471
At the start of the year	45,410	15,000	10,366	70,776

All of the above assets are used for charitable purposes.

**9 Debtors**

	2015 £	2014 £
Trade debtors	174,063	136,162
Prepayments	25,245	28,397
Accrued income	34,853	–
	<u>234,161</u>	<u>164,559</u>

**10 Creditors: amounts falling due within one year**

	2015 £	2014 £
Provision for lease incentive	35,754	51,197
Trade creditors	7,957	27,910
Taxation and social security	41,008	26,588
Other creditors	12,529	–
Accruals	25,181	21,969
Deferred income	51,141	–
	<u>173,570</u>	<u>127,664</u>

**11 Deferred income**

Deferred income relates to three restricted donations.

	2015 £	2014 £
Amount deferred in the year	<u>51,141</u>	–
Balance at the end of the year	<u>51,141</u>	–

## 12 Analysis of net assets between funds

	Unrestricted general £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	40,471	-	40,471
Net current assets	564,033	-	8,333	572,366
<b>Net assets at the end of the year</b>	<b>564,033</b>	<b>40,471</b>	<b>8,333</b>	<b>612,837</b>

## 13 Movements in funds

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Legal protection	-	4,909	(4,909)	-	-
Creative arts programme	-	21,631	(21,631)	-	-
Therapy and casework	-	227,969	(219,636)	-	8,333
Research, policy and dissemination	-	44,312	(44,312)	-	-
Mind and body	-	17,794	(17,794)	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>316,615</b>	<b>(308,282)</b>	<b>-</b>	<b>8,333</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Fixed assets fund	70,776	-	(44,257)	13,952	40,471
<b>Total designated funds</b>	<b>70,776</b>	<b>-</b>	<b>(44,257)</b>	<b>13,952</b>	<b>40,471</b>
<b>Unrealised general fund</b>	<b>731,677</b>	<b>725,067</b>	<b>(878,759)</b>	<b>(13,952)</b>	<b>564,033</b>
<b>Total unrestricted funds</b>	<b>802,453</b>	<b>725,067</b>	<b>(923,016)</b>	<b>-</b>	<b>604,504</b>
<b>Total funds</b>	<b>802,453</b>	<b>1,041,682</b>	<b>(1,231,298)</b>	<b>-</b>	<b>612,837</b>

### **Purposes of restricted funds**

#### **Legal protection :**

The restricted funds for protection work are to fund 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.

#### **Creative arts programme**

The restricted funds for social wellbeing work are to fund the 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.

#### **Therapy and casework**

The restricted funds for therapy and casework 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 Mind and body work are to fund 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.

#### **Research, policy and dissemination**

These restricted funds are to fund work on research, policy and dissemination respectively.

### **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.

## 14 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2015 £	2014 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(189,616)</b>	<b>(428,617)</b>
Depreciation charges	44,258	41,926
(Increase)/decrease in debtors	(69,602)	190,349
Increase/(decrease) in creditors	45,906	(65,671)
<b>Net cash provided by / (used in) operating activities</b>	<b>(169,054)</b>	<b>(262,013)</b>

## 15 Analysis of cash and cash equivalents

	At 1 January 2015 £	Cash flows £	Other changes £	At 31 December 2015 £
Cash in hand	392,750	(83,560)	–	<b>309,190</b>
Notice deposits (less than three months)	302,032	(99,447)	–	<b>202,585</b>
<b>Total cash and cash equivalents</b>	<b>694,782</b>	<b>(183,007)</b>	<b>–</b>	<b>511,775</b>

## 16 Operating lease commitments

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

	Property 2015 £	2014 £
Less than one year	74,247	74,247
Two to five years	296,988	296,988
Over five years	178,193	252,440
	<b>549,428</b>	<b>623,675</b>

## 17 Impact of transition to FRS 102 and SORP 2015

Impact on income and expenditure	Unrestricted	Restricted	Total
	Year ended 31 December 2014		
	£	£	£
<b>Net income / (expenditure) as previously reported</b>	(396,001)	(26,412)	<b>(422,413)</b>
<b>Adjustments on transition</b>			
Holiday pay provision	(6,204)	-	<b>(6,204)</b>
<b>Net income / (expenditure) as restated</b>	<b>(402,205)</b>	<b>(26,412)</b>	<b>(428,617)</b>
<b>Reserves position</b>			
	Unrestricted	Restricted	Total
	Year ended 31 December 2014		
	£	£	£
As at 1 January 2014	<u>1,204,658</u>	<u>26,412</u>	<u>1,231,070</u>
As at 31 December 2014 as previously reported	808,697	-	808,697
<b>Adjustments on transition</b>			
Holiday pay provision	(6,204)		(6,204)
<b>Funds restated on transition</b>	<u>802,493</u>	<u>-</u>	<u>802,493</u>