Helen Bamber Foundation
working with survivors of human cruelty

Annual Report

Trustees' Report and Financial Statements

for the year ended 31 December 2016



CHARITY NUMBER: 1149652

COMPANY NUMBER: 08186281

HELEN BAMBER FOUNDATION

ANNUAL REPORT
For the year ended 31 December 2016

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REFERENCE AND ADMINISTRATIVE DETAILS

Founder
Helen Bamber OBE (1925 - 2014)

President
Emma Thompson

Trustees
Charlotte Seymour-Smith - Chair
Hugh Richardson – Treasurer
Sir Nicolas Bratza
Beatrix Brenninkmeijer (until April 2016)
Rebecca Hirst
Tom McLaughlan
Caroline Moorehead OBE
Patricia Pank
Professor Ian Watt (from September 2016)

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

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

ANNUAL REPORT
For the year ended 31 December 2016

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[1]. 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 the activities of HBF and its financial performance. Trustee meetings are held every quarter. An Operations Committee also meets at least quarterly.

The Trustee group continues to work collectively under Charlotte Seymour-Smith as Chair to ensure strong strategic oversight and governance. In 2016 HBF welcomed Professor Ian Watt as a new Trustee and thanked departing Trustee Beatrix Brenninkmeijer for her contribution.

The day-to-day management of the charity remains with the Managing Executive: Tarnjit Birdi (Executive Director), Professor Cornelius Katona (Medical Director) and Nina Kowalska (Managing Director).

During 2016, the equivalent of 20.6 members of staff (based on headcount) handled the day-to-day business of the charity, providing services directly to and on behalf of survivors of torture and extreme human cruelty. Staff were supported by 80 volunteers. HBF continues to be a leading expert in the field. HBF's specialist team of staff and expert volunteers maintain their national and international reputation for providing specialist therapeutic care, clinical consultation, legal protection and practical support to survivors that helps them rebuild their lives.

The charity continues to practice 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.

[1] Limited by guarantee under the name Helen Bamber Foundation

ACTIVITIES

The Helen Bamber Foundation (HBF) supports people who have experienced extreme human cruelty, such as torture or human trafficking who are refugees and asylum seekers, by securing their needs and helping them rebuild their lives.

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 refugees and asylum seekers who 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, Ghana, Iran, Nigeria, Sri Lanka, Syria, Turkey and Vietnam. The charity delivers a specialist Model of Integrated Care to survivors, which takes account of their complex needs. The context for this work and the activities are set out below.

Legal protection

Most of HBF's clients 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, including survivors of sexual or labour exploitation, gain the specialist care and protection they need, often in circumstances in which they are still at risk from their traffickers in the UK.

Therapy and medical healthcare

The charity's range of therapy services for individuals and groups enables survivors to confront and overcome the multiple and complex traumas they have suffered, to improve their mental health and to 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 them to come to terms with the traumatic experiences they have suffered) and *Integration* (into the community).

Survivors can 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, and lack of 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 on their journey through the asylum or mainstream support processes. This can have a devastating impact on their mental health. Instability and insecurity

impedes therapeutic engagement and increases 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. HBF's specialist casework ensures that 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 chronic pain and impaired physical 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 physical activities. It provides a range of regular group classes, one-to-one pain management and access to external groups that are tailored to client needs, including osteopathy, yoga, 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, can stand in the way of survivors trying new experiences, developing creative, practical interests, life skills and 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 10 groups which cover a wide range of interests from creative activities including art, knitting and photography, through to skills based activities such as computer classes, learning English, 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 2016: ACHIEVEMENTS AND PERFORMANCE

The Helen Bamber Foundation has continued to deliver its Model of Integrated Care to survivors of torture and extreme human cruelty. In 2016, HBF achieved its objectives and delivered the below. Some activities were refined to ensure a more effective delivery of the related objective.

Model of Integrated Care

The overall objective for delivering HBF's Model of Integrated Care in 2016 (Legal Protection, Therapy, Medical Healthcare, Social Deprivation Casework, Mind and Body and the Creative Arts Programme), was to continue to meet its clients' complex needs and to refine the operational process to ensure services were delivered more efficiently and effectively. In 2016, HBF provided a tailored service to 840 clients, from over 90 countries. The following activities were undertaken in 2016.

Legal protection

HBF's legal protection team:

- produced over 150 expert medico-legal reports that document the long term physical and psychological impact of traumatic experiences as evidence in claims for international protection in the UK; HBF's expertise in preparing such reports is recognised by the Courts and Tribunal Judiciary and by the Home Office;
- identified through the medico-legal reports that 17% of these HBF clients had suffered torture, 17% had suffered trafficking/slavery, 47% had suffered extreme physical, sexual and psychological violence and abuse and 19% had suffered other persecution and human rights atrocities;
- intervened in 180 cases from immigration detention, identifying *prima facie* cases of torture or ill-treatment;
- held an advanced two-day training session on refugee health, human rights law and methodologies in medico-legal report writing for qualified doctors, in line with case law and the international guideline - the Istanbul Protocol[2.] with four new Doctors joined HBF's team of expert medico-legal report writers; and
- continued to provide specialist safeguarding, enhanced case and welfare support to survivors of trafficking/slavery, which included those still at risk of re-victimisation from their original traffickers, and those requiring assistance with criminal investigations related to their trafficking experiences.

Therapy

HBF's therapy team offered survivors access to 11 types of therapy in 2016 including Narrative Exposure Therapy, trauma-focused Cognitive Behavioural Therapy, Eye Movement Desensitisation and Reprocessing (EMDR), as well as group therapies centered on symptom management and increasing daily functioning. The activities below were notable achievements:

- over 190 survivors accessed individual and group therapies;
- therapy resulted in a reduction in psychological distress for 72% of clients which is a high rate of success for a client population who suffer such severe symptoms of trauma;
- HBF successfully offered six month placements to four trainee clinical psychologists (from UCL, the Institute of Psychiatry and the University of East London) for the second year running;
- provided placements to four new volunteer assistant psychologists and one MSc placement student; and
- the Community Group further developed its services for clients in response to increasing life skills needs to prepare for transitioning into education, employment or other community building activities.

Medical healthcare

HBF's Medical Advisory Clinic expanded its capacity with an additional two GP volunteers bringing the total to four GP volunteers. Their work ensured client access to appropriate care, including statutory medical services. The activities below were notable achievements:

- over 70 clients received medical advisory support and onward referrals to the NHS for conditions including extreme pain from their physical injuries, agoraphobia and seizures;
- crisis plans were developed for clients to deal with their suicidal ideation, involving making urgent referrals to NHS Mental Health Teams; and
- HBF initiated Peer Group Meetings for doctors in refugee health and medico-legal report writing and expanded this to other sector organisations. These involve teaching highly specialist areas related to our client base, provide continuous professional development and promote shared learning, as well as enhancing communication between professionals working in the field.

Social deprivation casework

During 2016, the Housing and Welfare Casework Co-ordinator and dedicated volunteers ensured that HBF's clients received timely and appropriate assistance for their housing and welfare needs and crises. Most notably HBF:

- supported over 180 clients, including survivors who were at risk of homelessness, who were in unsuitable accommodation, who were at risk of destitution and clients who had no funds for food;
- resolved 70% of housing and welfare crisis in under three months on issues ranging from appealing to the council or the Home Office for appropriate housing, to liaising with benefit providers to reinstate welfare support;
- secured 40 small grants for clients, including being able to pay for college fees to support access to education;
- developed new partnerships with refugee hosting charities and community-based welfare support organisations to increase support for the myriad of welfare and housing difficulties faced by HBF's clients;
- initiated a national sector-wide directory (now contributed to by over 15 organisations) identifying appropriate organisations working in the sector that can support HBF's vulnerable client base in resource-intensive casework; and
- continued to share best practice with the sector through the Destitution Forum and the London Destitution Advice Network.

Mind and Body

The Physical Rehabilitation Team continued to work with clients who have trauma-induced physical conditions resulting in profound pain and impaired functioning, and further developed the popular Mum and Baby Community set up in 2014. In particular, in 2016 HBF:

- continued to offer free of charge a range of physical activity group classes to clients, including swimming and yoga;
- provided individual pain management through osteopathathy and acupuncture;
- continued the successful partnership with Better Gyms that greatly assists male clients; and
- further grew the weekly Mum and Baby Community that had more than 60 registered clients and their children (twice as many as in 2015), by providing on-site therapy for mothers who were unable to access specialist care owing to their young children; and continued the partnership with Ourmala Yoga for Refugees who deliver English classes, and Birth Companions who help expectant mothers prepare for the birth of their children.

Creative Arts Programme

This programme, delivered by volunteers, provided 10 creative arts and skills development groups, including art, computer skills, knitting, English, photography, football and a choir regularly to 82 clients. Notable achievements included:

- the successful piloting of three new skills groups which included a drama group to improve decision making skills through role play;
- a specialist tutoring programme through a partnership with Highgate School;
- a conversational English mentoring programme with the English Speaking Union; and
- several public concerts from HBF's highly accomplished choir, Woven Gold.

Research

HBF progressed its research objective to understand the clinical vulnerabilities and the nature of complex trauma suffered by its client base, with the aim of developing more effective treatments for survivors through evidence-based approaches. HBF also finalised a Monitoring and Evaluation framework with identified outcomes and indicators and confirmed key tools required to monitor and evaluate clients' progress through HBF's Model of Integrated Care.

Key activities to progress HBF's research in 2016 included:

- Exploration of the psychological impact of destitution following the grant of international protection. HBF's experience has shown that the period of transition can be unstable and volatile, resulting in a deterioration in mental health. HBF devised two complementary (quantitative and qualitative) studies which it hopes will demonstrate the psychological impact of destitution following the grant of international protection.
- Development of a protocol for the exploration of conscious narrative dilemmas in the immigration and asylum context and the reasons behind them. As a result HBF will be exploring how survivors of human cruelty choose to disclose their traumatic experiences during the asylum process and how this is presented.
- A systematic review investigating the mental health consequences of immigration detention provided robust analysis of international research on the mental health impact of immigration detention, which is due for completion in 2017.
- Submission of a case series and development of a protocol (which secured ethical approval) for a randomised, controlled trial of Narrative Exposure Therapy in survivors of human trafficking.

Dissemination

In 2016, HBF began to pilot dissemination activities in line with its strategy to amplify HBF's impact by sharing the expertise and principles of its Model of Integrated Care with other multi-disciplinary professionals through improving care and support for survivors of human cruelty and torture. Key activities in 2016 included:

- HBF presented at more than 30 events, including the Annual Conference of British Association for Behavioural & Cognitive Psychotherapists, Exploring the Causes and Consequences of Modern Child Slavery and a Public Policy Exchange event on Combating Human Trafficking to promote a stronger multi-agency response for the identification and support of survivors and gave keynote talks on asylum mental health at national and international scientific meetings.
- HBF delivered several training sessions to NHS safeguarding leads and GPs on the specific vulnerabilities associated with victims of modern slavery.

- HBF's Counter-Trafficking expert contributed to the Anti-Trafficking Monitoring Group's latest report *Time to Deliver: Considering Pregnancy and Parenting in the UK's Response to Human Trafficking* that was based on HBF's submission to Parliamentarians during the passage of the Modern Slavery Bill in 2014.

Policy

HBF has continued to influence law, policy and practice to ensure that survivors are afforded the legal protection and access to appropriate care and rehabilitation they deserve. HBF's policy work in 2016 focused on practices relating to the treatment of victims of trafficking and survivors of human cruelty. Significant achievements included:

- HBF provided briefings to MPs and Peers on the immigration detention of vulnerable people and the proposed Adults at Risk policy under the Immigration Act 2016 in response to the suspension of the Detained Fast Track in 2015, and the Independent Review (led by Stephen Shaw) on Welfare in Detention of Vulnerable Persons. The new Home Office's Adults at Risk policy came into force in September 2016 and HBF continues to monitor decision-making related to the detention of vulnerable people in Immigration Removal Centres.
- HBF provided a briefing to the All-Party Parliamentary Group on Human Trafficking/Modern Slavery (including recommendations to strengthen the statutory care provisions for victims of modern slavery, and as a result has also prepared a Briefing Paper for the judiciary (in collaboration with King's College London) on the psychological challenges that victims of modern slavery face in disclosing their experiences.
- HBF made submissions to the Home Affairs Select Committee 'Inquiry into Asylum Accommodation', expressing concern over the unsuitability of accommodation allocated to particularly vulnerable asylum seekers and the delay in provision forcing vulnerable individuals into homelessness.
- HBF contributed to three sub-groups of the National Asylum Stakeholder Forum with the Home Office, on Decision-Making, Equality and Detention in the asylum process. HBF remains a member of the Anti-Slavery Commissioner's Advisory Panel and is part of the Expert Reference Group for Her Majesty's Inspectorate of Constabulary (HMIC) to inspect the policing response to the Modern Slavery Act 2015.

Operations

In 2016, HBF met its operational objectives which resulted in the following:

- continued to deliver its Income Generation Strategy, increasing income in 2016 by 14% compared to 2015, by securing a sustainable long-term and diverse fundraising portfolio;
- continued the robust and effective operational management of each department to ensure its work was delivered effectively and efficiently;
- continued to develop the organisational communications strategy to articulate more effectively HBF's work and impact to key stakeholders;
- delivered a successful second annual event hosted by HBF's President, to raise awareness of HBF and increase its supporter base; and
- benefitted from a more integrated group of over 80 volunteers, composed of psychiatrists, GPs, therapists, barristers, solicitors, administrators, artists, musicians, and other providers of specialist consultancy. HBF's volunteer input equated to £309,688 of pro bono services.

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. Unlike the other funds, it is not restricted or designated 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

2016 activities resulted in a deficit of £43,548, with fundraised income- which is HBF's principal funding source- falling below budget, but with expenditure- used to support the key objectives as described in this report- in line with budget. Fundraising in 2016 increased compared with 2015 and, although there was an overall shortfall against budget, HBF still managed to end 2016 in a satisfactory financial position with an unrestricted general fund of £526,336 (down from £564,033 in 2015). If this is adjusted for donations of £112,000, accounted for in 2016, which relate to activity in 2017, this fund is about £300,000 below the top end of the current target level of reserves of about £721,000, although above the bottom end of the target range. Funds which are restricted and not available for general purposes of the charity totaled £32,733 at end 2016. A budget showing a modest surplus has been set for 2017. 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 HBFs 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 and retention 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 three members of the Managing Executive was £142,794.

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 for refugees and asylum seekers and provide them with the support they need to rebuild their lives. HBF will seek to amplify the positive impact of its work with clients in order to benefit survivors more widely through policy, research and dissemination of its clinical expertise and best practice. HBF's key objectives for 2017 are outlined below:

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

HBF will continue to deliver its specialist Model of Integrated Care effectively to meet the complex needs of those 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. In response to the needs of its clients and the integration phase of its care framework, HBF will offer new life skills activities, such as financial literacy classes, to provide the support needed for clients to integrate into the community, and activities to support the transition into education and employment.

Research

HBF will continue its research programme to increase the evidence base on the complex trauma responses and vulnerabilities suffered by its client base. HBF's aim will remain to develop more effective treatments and contribute to best practice care standards in responding to survivors of torture and extreme human cruelty.

HBF will begin implementing its Monitoring and Evaluation framework with new tools for more robust data collection, including the development of a new database to enable the more effective monitoring and evaluation of clients' progress through the Model of Integrated Care.

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 continue to deliver dissemination activities in line with the aim of its strategy to amplify HBF's impact by sharing its expertise and principles of the Model of Integrated Care with other multi-disciplinary professionals to improve the care and protection of all survivors of torture and extreme human cruelty.

Operations

In 2017, HBF will continue to deliver its Income Generation Strategy to secure a sustainable long-term and diverse fundraising model, and ensure a robust and effective operational management of each department. HBF will advance an organisational communications strategy to articulate HBF's work and impact key stakeholders. It will also deliver a third annual event hosted by HBF's President, to raise awareness of HBF's work with refugees and asylum seekers, as well as 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.

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.

AUDITOR - Sayer Vincent LLP has expressed its willingness to continue as auditor.

APPROVAL - This report was approved by the Board of Trustees on 30 March 2017 and signed on its behalf by:

Charlotte Seymour-Smith

Charlotte Seymour-Smith

Chair of Trustees

HELEN BAMBER FOUNDATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HELEN BAMBER FOUNDATION

Opinion

We have audited the financial statements of Helen Bamber Foundation (the 'charitable company') for the year ended 31 December 2016 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise

explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Joanna Pittman

Joanna Pittman (Senior statutory auditor)
18 April 2017
for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0T

Helen Bamber Foundation

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

For the year ended 31 December 2016

	Note	Unrestricted £	Restricted £	2016 Total £	Unrestricted £	Restricted £	2015 Total £
Income from:							
Donations - legal protection		-	38,373	**38,373**	-	4,909	4,909
Donations - therapy and casework		2,436	143,615	**146,051**	6,399	227,969	234,368
Donations - mind and body		3,086	16,732	**19,818**	-	17,794	17,794
Donations - creative arts programme		-	26,426	**26,426**	1,249	21,631	22,880
Donations - research, policy, dissemination		-	50,870	**50,870**	-	44,312	44,312
Donations - general		540,924	20,000	**560,924**	402,945	-	402,945
Total Donations	2	546,446	296,016	**842,462**	410,593	316,615	727,208
Charitable activities							
Fees from medical legal reports		220,121	-	**220,121**	311,478	-	311,478
Training		5,582	-	**5,582**	2,234	-	2,234
Total Charitable Activities		225,703	-	**225,703**	313,712	-	313,712
Bank interest		651	-	**651**	762	-	762
Total income		772,800	296,016	**1,068,816**	725,067	316,615	1,041,682
Expenditure on:							
Raising funds	3	191,195	-	**191,195**	181,792	-	181,792
Charitable activities							
Legal protection	3	177,954	38,373	**216,327**	275,313	4,909	280,222
Therapy and casework	3	285,669	163,615	**449,284**	300,960	219,636	520,596
Mind and body	3	27,949	16,732	**44,681**	26,129	17,794	43,923
Creative arts programme	3	34,348	26,426	**60,774**	66,534	21,631	88,165
Research, policy and dissemination	3	123,633	26,470	**150,103**	72,288	44,312	116,600
Total expenditure		840,748	271,616	**1,112,364**	923,016	308,282	1,231,298
Net income / (expenditure) and movement in funds	4	(67,948)	24,400	**(43,548)**	(197,949)	8,333	(189,616)
Reconciliation of funds:							
Total funds brought forward		604,504	8,333	**612,837**	802,453	-	802,453
Total funds carried forward		536,556	32,733	**569,289**	604,504	8,333	612,837

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 2016

	Note	£	2016 £	£	2015 £
Fixed assets:					
Tangible assets	8		**10,220**		40,471
			10,220		40,471
Current assets:					
Debtors	9	**117,367**		234,161	
Cash at bank and in hand		**691,563**		511,775	
		808,930		745,936	
Liabilities:					
Creditors: amounts falling due within one year	10	**249,861**		173,570	
Net current assets			**559,069**		572,366
Total net assets			**569,289**		612,837
The funds of the charity:	13				
Restricted income funds			**32,733**		8,333
Unrestricted income funds:					
Designated funds		**10,220**		40,471	
General funds		**526,336**		564,033	
Total unrestricted funds			**536,556**		604,504
Total charity funds			**569,289**		612,837

Approved by the trustees on 30 March 2017 and signed on their behalf by

Charlotte Seymour-Smith

Hugh Richardson

Charlotte Seymour-Smith
Chair

Hugh Richardson
Treasurer

Helen Bamber Foundation

Statement of cash flows

For the year ended 31 December 2016

	Note	2016		2015	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by / (used in) operating activities	14		181,038		(169,054)
Cash flows from investing activities:					
Purchase of fixed assets		(1,250)		(13,953)	
Net cash (used in)/provided by investing activities			(1,250)		(13,953)
Change in cash and cash equivalents in the year			179,788		(183,007)
Cash and cash equivalents at the beginning of the year			511,775		694,782
Cash and cash equivalents at the end of the year	15		691,563		511,775

1 Accounting policies

a) Statutory information

Helen Bamber Foundation is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is Bruges Place, 15-20 Baynes Street London NW1 0TF.

b) Basis of preparation

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

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

c) Reporting period

The financial statements cover the year to 31 December 2016.

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 resouces 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 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 probability. 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.

1 Accounting policies (continued)

g) 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, salaries and governance costs are allocated between the activity headings on the basis of attributable employment cost, and an element of judgement is involved. Costs of raising 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.

h) 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 and other fixed assets over 4 years.

i) Cash at bank and in hand

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

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.

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.

2 Income from donations

	Unrestricted £	Restricted £	**2016 Total £**	2015 Total £
Donations - trusts and foundations	281,152	272,016	**553,168**	499,712
Donations - individuals	168,183	24,000	**192,183**	69,232
Donations - corporate	37,794	-	**37,794**	103,256
Other	59,317	-	**59,317**	55,008
	546,446	296,016	**842,462**	727,208

2 Income from donations (continued)

The "other" donations comprise income from community fundraising and a fundraising campaign comprising two main events in 2016.

Restricted and unrestricted donations from trusts and foundations of £1,000 or greater in 2016 were as follows:-

The 29th May 1961 Charitable Trust	3,000	-	**3,000**	3,000
The A B Charitable Trust	20,000	-	**20,000**	-
The Adfal Trust	4,000	-	**4,000**	5,000
The Arsenal Foundation	-	-	**-**	2,500
Anti Slavery International	-	-	**-**	1,500
Austin & Hope Pilkington Trust	-	3,000	**3,000**	-
The Blythe Watson Charitable Trust	9,000	-	**9,000**	7,500
The British Humane Association	-	-	**-**	4,000
City Bridge Trust	-	50,000	**50,000**	50,000
Comic Relief	-	36,260	**36,260**	45,000
The David Cock Foundation	-	-	**-**	1,000
The Cuckoo Hill Trust	1,000	-	**1,000**	-
D G Montefiore Trust	-	-	**-**	5,000
The Eleanor Rathbone Charitable Trust	-	-	**-**	1,000
The Eva Reckitt Trust Fund	-	2,000	**2,000**	2,000
Evan Cornish Foundation	-	1,250	**1,250**	-
The Freedom Fund	-	-	**-**	25,053
Garden Court Chambers	-	-	**-**	2,000
Give Way to Freedom	-	22,136	**22,136**	33,313
Javon Charitable Trust	2,000	-	**2,000**	2,000
The Leigh Trust	-	3,000	**3,000**	3,000
London Catalyst	-	1,000	**1,000**	-
The Mark Denning Trust	5,000	-	**5,000**	2,500
The Mercers' Company	-	-	**-**	2,000
Moynitrust	10,000	-	**10,000**	10,000
Musicians Benevolent Fund	-	-	**-**	1,525
Muslim Aid	-	7,500	**7,500**	-
Oak Foundation	24,839	65,320	**90,159**	64,140
Persula Foundation	-	10,000	**10,000**	10,000
The Sigrid Rausing Trust	100,000	-	**100,000**	100,000
Spiers Family Foundation Ltd	25,000	-	**25,000**	25,000
The Sutasoma Trust	-	23,862	**23,862**	24,590
The Talisman Charitable Trust	-	1,915	**1,915**	-
The Tinsley Foundation	1,000	-	**1,000**	1,000
The Will of Gerald Segelman Deceased	16,667	-	**16,667**	-
Volant Charitable Trust	-	20,000	**20,000**	20,000
Westcroft Trust	-	-	**-**	2,000
The William Brake Charitable Trust	-	2,000	**2,000**	-
Other trusts	2,646	2,356	**5,002**	4,591
Anonymous	57,000	20,417	**77,417**	39,500
Total	281,152	272,016	**553,168**	499,712

3 Analysis of expenditure

		Charitable activities							
	Cost of raising funds	Legal protection	Therapy and casework	Creative arts programme	Mind and body	Research, policy and dissemination	Support and governance costs	2016 Total	2015 Total
	£	£	£	£	£	£	£	£	£
Staff costs (Note 5)	120,300	96,963	219,359	13,720	3,565	101,227	72,328	**627,462**	639,624
Legal protection	–	49,962	–	–	–	–	–	**49,962**	98,126
Therapy and casework	–	–	100,585	–	–	–	–	**100,585**	137,288
Mind and body	–	–	–	–	28,497	–	–	**28,497**	21,560
Creative arts programme	–	–	–	24,972	–	–	–	**24,972**	21,047
Education, policy and research	–	–	–	–	–	4,711	–	**4,711**	3,415
Fundraising costs	33,039	–	–	–	–	–	–	**33,039**	28,151
Premises costs	–	–	–	–	–	–	97,077	**97,077**	104,189
Office and supplies costs	–	–	–	–	–	–	73,698	**73,698**	87,139
Irrecoverable VAT	–	–	–	–	–	–	24,312	**24,312**	28,049
Depreciation	–	–	–	–	–	–	31,501	**31,501**	44,257
Movement on doubtful debt provision	–	–	–	–	–	–	16,548	**16,548**	18,456
	153,339	146,925	319,944	38,692	32,062	105,938	315,464	1,112,364	1,231,301
Support costs	36,825	67,512	125,818	21,481	12,275	42,962	(306,873)	–	–
Governance	1,031	1,890	3,522	601	344	1,203	(8,591)	–	–
Total expenditure 2016	**191,195**	**216,327**	**449,284**	**60,774**	**44,681**	**150,103**	–	**1,112,364**	**1,231,301**
Total expenditure 2015	**181,792**	**280,222**	**520,596**	**88,165**	**43,923**	**116,600**	–	**1,231,298**	

Of the total expenditure, £840,748 was met from unrestricted funds (2015: £923,016) and £271,616 was met from restricted funds (2015: £308,282).

Support costs before allocation:	**2016**	2015
	£	£
Premises costs	**97,077**	104,189
Office and supplies costs	**73,698**	87,139
Irrecoverable VAT	**24,312**	28,049
Depreciation	**31,501**	44,257
Doubtful debt provision	**16,548**	18,453
	243,136	282,087

4 Net expenditure for the year

This is stated after charging:

	2016 £	2015 £
Depreciation	**31,501**	44,258
Operating lease rentals:		
Property	**70,057**	74,247
Auditors' remuneration (excluding VAT):		
Audit	**7,800**	8,700

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

Staff costs were as follows:

	2016 £	2015 £
Salaries and wages	**569,301**	575,643
Social security costs	**47,724**	54,749
Employer's contribution to pension schemes	**10,437**	9,232
	627,462	639,624

No employee earned more than £60,000 during the year (2015: none).

The total employee benefits, (including pension contributions and employers national insurance) of the senior management were £142,794 (2015: £127,913).

The Trustees were not paid or in receipt of any other benefits from employment with the charity in the year (2015: £nil). No Trustee received payment for professional or other services supplied to the charity (2015: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £723 (2015: £208) incurred by 1 (2015: 1) 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:

	2016 No.	2015 No.
Fundraising	**3.0**	3.0
Charitable activities	**11.7**	12.8
Support	**3.9**	3.4
Governance	**2.0**	2.0
	20.6	21.2

7 Related party transactions

There were no related party transactions to disclose in 2016 (2015: £nil).

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 2016 from Trustees or parties related to them was £3,533 (2015: £34,350).

8 Tangible fixed assets

	Leasehold Improvement £	Fixtures and fittings £	Computers and medical equipment £	**Total £**
Cost				
At the start of the year	104,521	35,111	47,448	**187,080**
Additions in year	–	–	1,250	**1,250**
At the end of the year	104,521	35,111	48,698	**188,330**
Depreciation				
At the start of the year	77,963	27,408	41,238	**146,609**
Charge for the year	19,705	7,563	4,233	**31,501**
At the end of the year	97,668	34,971	45,471	**178,110**
Net book value				
At the end of the year	6,853	140	3,227	**10,220**
At the start of the year	26,558	7,703	6,210	40,471

All of the above assets are used for charitable purposes.

9 Debtors

	2016 £	2015 £
Trade debtors	**57,050**	174,063
Prepayments	**24,214**	25,245
Accrued income	**36,103**	34,853
	117,367	234,161

10 Creditors: amounts falling due within one year

	2016 £	2015 £
Provision for lease incentive	**20,310**	35,754
Trade creditors	**13,324**	7,957
Taxation and social security	**35,148**	41,008
Other creditors	**2,771**	12,529
Accruals	**35,927**	25,181
Deferred income	**142,381**	51,141
	249,861	173,570

11 Deferred income

Deferred income relates to three restricted donations.

	2016 £	2015 £
Balance at the beginning of the year	**51,141**	–
Amount released to income in the year	**(51,141)**	–
Amount deferred in the year	**142,381**	51,141
Balance at the end of the year	**142,381**	51,141

12a Analysis of net assets between funds (current year)

	Unrestricted general £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	10,220	–	**10,220**
Net current assets	526,336	–	32,733	**559,069**
Net assets at the end of the year	**526,336**	**10,220**	**32,733**	**569,289**

12b Analysis of net assets between funds (prior year)

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

13a Movements in funds (current year)

	At 1 January 2016 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 December 2016 £
Restricted funds:					
Legal protection	–	38,373	(38,373)	–	**–**
Therapy and casework	8,333	143,615	(143,615)	–	**8,333**
Mind and body	–	16,732	(16,732)	–	**–**
Creative arts programme	–	26,426	(26,426)	–	**–**
Research, policy and dissemination	–	50,870	(26,470)	–	**24,400**
Volant Trust – women's projects		20,000	(20,000)	–	**–**
Total restricted funds	8,333	296,016	(271,616)	–	**32,733**
Unrestricted funds:					
Designated funds:					
Fixed assets fund	40,471	–	(31,501)	1,250	**10,220**
Total designated funds	40,471	–	(31,501)	1,250	**10,220**
Unrestricted general fund	564,033	772,800	(809,247)	(1,250)	**526,336**
Total unrestricted funds	604,504	772,800	(840,748)	–	**536,556**
Total funds	612,837	1,068,816	(1,112,364)	–	**569,289**

13b Movements in funds (prior year)

	At 1 January 2015 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 December 2015 £
Restricted funds:					
Legal protection	–	4,909	(4,909)	–	**–**
Therapy and casework	–	227,969	(219,636)	–	**8,333**
Mind and body	–	17,794	(17,794)	–	**–**
Creative arts programme	–	21,631	(21,631)	–	**–**
Research, policy and dissemination	–	44,312	(44,312)	–	**–**
Total restricted funds	–	316,615	(308,282)	–	**8,333**
Unrestricted funds:					
Designated funds:					
Fixed assets fund	70,776	–	(44,257)	13,952	**40,471**
Total designated funds	70,776	–	(44,257)	13,952	**40,471**
Unrestricted general fund	731,677	725,067	(878,759)	(13,952)	**564,033**
Total unrestricted funds	802,453	725,067	(923,016)	–	**604,504**
Total funds	802,453	1,041,682	(1,231,298)	–	**612,837**

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.

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.

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.

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

Volant Trust - women's projects
The Volant grant is restricted to activities delivered for our female client group.

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

	2016	2015
	£	£
Net (expenditure) for the reporting period (as per the statement of financial activities)	**(43,548)**	(189,616)
Depreciation charges	**31,501**	44,258
Decrease/(increase) in debtors	**116,794**	(69,602)
Increase in creditors	**76,291**	45,906
Net cash provided by / (used in) operating activities	**181,038**	(169,054)

15 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	
	2016	2015
	£	£
Less than one year	**74,247**	74,247
Two to five years	**296,988**	296,988
Over five years	**103,946**	178,193
	475,181	549,428