Omega Research Foundation Limited

Financial Statements

for the year ended 31st March 2013
Omega Research Foundation Limited
Report of the Trustees for the year ended 31st March 2013

Reference and Administrative Information
Charity name
Omega Research Foundation Limited

Charity Registration Number
1105918

Company Registration Number
5224240

Registered Office
Bridge 5 Mill
22A Beswick Street
Ancoats
Manchester
M4 7HR

Trustees
Peter Gill
Jacqueline Macalesher (resigned 20th May 2013)
Mike Reed
Rick Seccombe
Bryony Pynor
Clive Bishop
Nigel While (appointed 8th March 2013)

Company Secretary
Fiona Gorton

Auditors
Slade & Cooper Limited
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

Bankers
The Co-operative Bank
1 Balloon Street
Manchester
M60 4EP
Omega Research Foundation Limited

Report of the Trustees
for the year ended 31 March 2013

The Trustees present their report and the audited financial statements for the year ended 31 March 2013. They confirm that the financial statements comply with current statutory requirements, the requirements of the Charitable Company's Memorandum and Articles of Association, and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Structure, Governance and Management

The Omega Research Foundation is a registered charity and company limited by guarantee. The organisation's governing documents are a memorandum and articles of association dated 13 July 2004.

The Omega Research Foundation may by ordinary resolution appoint a person who is willing to act as a Trustee and determine the rotation in which any additional Trustees are to retire.

New Trustees go through an induction process and are given the option of training in any aspect of directorship that they feel is necessary.

All Trustees give their time freely. Travel expenses are paid to cover the cost of attending meetings, as detailed at Note 6.

Trustees meet 4-5 times per year and make decisions on the medium and long term aims and activities of the organisation, including: funding strategies; methods of attaining the organisation's objectives; organisational policies; and staffing levels. The Omega Research Foundation has a principal staff of seven to whom the day to day management of the organisation is delegated. This includes project management and financial administration.

The Trustees regularly review the risks to which the Omega Research Foundation is exposed and ensure that adequate systems are in place to manage those risks.

Objectives and Activities

The objects of the Omega Research Foundation are to advance the education of the public in the subject of international peace, human rights and the causes of conflict.

The aims of Omega are:
- To monitor the international trade in military, security and police (MSP) equipment in the pursuit of responsibility, transparency and accountability;
- To provide human rights organisations, the media, key decision-makers and the public with timely and accurate case study information on the MSP trade;
- To work with non-governmental organisations (NGOs) and media agencies to highlight breaches in regulations governing transfers of MSP equipment;
- To provide torture survivor support groups with information that enables them to seek legal redress from the governments and/or companies that produce and trade MSP equipment.

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education. All activities are undertaken to further the organisation's charitable objectives for the public benefit.

The charity's main objectives for the financial year 2012-13 were:
- To complete work on the forty month project funded by the European Commission researching the trade in 'tools of torture';
Omega Research Foundation Limited
Report of the Trustees
for the year ended 31 March 2013

- To work with Amnesty International, Oxfam and other partners to provide support and case studies for lobbying and advocacy work around the campaign for an international Arms Trade Treaty; and to provide research and information for lobbying and advocacy activities in strengthening controls on the international trade and use of MSP equipment;
- To continue to work with Mispo.org, maintaining and expanding a photo-database for the recognition and tracing of military, security and police equipment;
- To offer reactive research services to highlight issues of concern in countries in conflict or human rights abuse cases;
- To continue to secure long-term and diversified funding.

Achievements and Performance

During 2012-13 the Omega Research Foundation was successful in pursuing its long-term aims and attaining the objectives established for the year. Highlights include:

- A staff member participating on the EC Expert's Group on amendments to the EC Torture Regulation;
- Presenting a paper on Less Lethal Weapons at the UNODC Expert's Meeting on the Basic Principles on the use of force and firearms, Vienna;
- Presenting a paper and making an oral statement on long range chemical irritant dispersal systems at the OPCW Meeting of States Parties, the Hague, April 2013;
- Contributing four chapters to the forthcoming Cambridge University Press book 'Weapons Under International Human Rights Law';
- Publication of "The Trade in Torture Controls" – a chapter in the ACAT 2013 Report "A World of Torture";
- Publication of an updated and expanded version of "No More Delays: Putting an End to the EU Trade in Tools of Torture", a joint report with Amnesty International, June 2012;
- Securing diversified sources of funding from organisations including the Network for Social Change and the Evan Cornish Foundation as well as securing our longer term future with grants from the European Commission, the Joseph Rowntree Charitable Trust and Sigrid Rausing Trust.

Research activities

Omega maintained core research activities, including undertaking data-gathering missions in 6 countries. Information obtained on trips, as well as through desktop research, was integrated into the organisation's database and information systems, which now contain records on almost 18,000 military, security and police related companies worldwide. This enabled us to provide detailed and timely technical, photographic, and case study evidence for journalists, NGO's and parliamentarians - which was used to highlight breaches of the UK's and EU's export control policy and, through media articles, educate the public about the military, security and police trade.

Omega continued to develop its long-standing relationship with the Amnesty International International Secretariat MSP team and Amnesty's global network of country sections, providing research and consultancy on MSP issues as well as for the Control Arms campaign working towards an international Arms Trade Treaty.
Omega Research Foundation Limited
Report of the Trustees
for the year ended 31 March 2013

Omega provided research support to, and worked with a range of other organisations during the year, including the UN Special Rapporteur on Torture, the Council of Europe’s Committee for Prevention of Torture, Saferworld (UK), Oxfam (UK), the Institute for Security Studies (South Africa), Peace Research Institute Oslo (PRIO) (Norway), International Peace Information Service (Belgium), Bahrain Watch (UK), Bahrain Rehabilitation and Anti-violence Organisation (BRAVO) (Ireland/Bahrain), Egyptian Initiative for Personal Rights (EIPR) (Egypt), Tapol (UK/Indonesia), Pat Finucane Centre (UK), Action Sécurité Éthique Républicaines (France),

Bristol Human Rights Implementation Centre (UK), Uganda Human Rights Commission (Uganda), Lebanese Association for Civil Rights (Lebanon), Small Arms Survey (Switzerland), the Campaign Against Arms Trade (UK), Federation of American Scientists (US), and the Geneva Academy of International Humanitarian Law and Human Rights (Switzerland).

Work to monitor Council Regulation (EC) No 1238/2005 ‘concerning trade in certain goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment’ continued. The European Commission set up a group of experts to assist with a review of the Regulation, and an Omega staff member was included in this group. The first meeting was in July 2012, and meetings continued throughout the year, with a view to proposing amendments to the Regulation in the second half of 2013 for discussion and possible adoption in 2014.

Work with media
Omega continued to work with a range of print and TV media, enabling us to highlight particular technologies of concern and raise public awareness of human rights abuses as well as publicise our research findings to the wider public.

The ongoing civil unrest and associated repression in the Middle East and North Africa saw Omega’s resources used intensively to monitor, identify and take action on equipment used to suppress protest.

Omega research was used in:
- Radio Four Programme File on 4: Illicit Arms Trade;

Research for advocacy and campaigning
Case studies compiled by Omega were used by Control Arms partners, other NGOs and parliamentarians to make the case for a tough, effective and legally-binding international arms control regime.

Omega’s work was also used in the following Amnesty International reports and briefings:
- "If You Resist, We’ll Shoot You": The Democratic Republic of the Congo and the case for an effective Arms Trade Treaty;
- Major Powers Fuelling Atrocities: why the world needs a robust arms trade treaty.

And also in the following publications by other organisations:
- Weapons Under International Human Rights Law, Cambridge University Press – chapters on “The Use of Less-Lethal Weapons in Law Enforcement”, “The Use of Riot Control Agents in Law Enforcement”, “The Use of Incapacitants in Law Enforcement” and “The Review of Weapons Under International Humanitarian and Human Rights Law” - whilst these chapters were drafted during this financial year, the book is not due to be published until January 2014;
- Aiming for Control: The need to include ammunition in the Arms Trade Treaty, a joint report by Omega and PRIO;
- Getting It Right: The pieces that matter for the Arms Trade Treaty, by Oxfam and Saferworld.
Omega Research Foundation Limited
Report of the Trustees
for the year ended 31 March 2013

The trade in ‘tools of torture’
Omega completed our European Commission (EC) funded project titled “Developing International Controls on the Trade and Use of Torture Equipment”, which had originally been due to end at 31st March 2012, but was extended to 31st July 2012. This project included: monitoring and internationalising the EC ‘Torture Trade’ regulation; the trade in training and techniques of torture and repression; Asia as the major proliferator of technologies of concern; new technologies such as less lethal weapons; guidance and training through the Mispo.org website for monitoring and identifying equipment used in torture; and developing a guide to ‘equipment and the appropriate use of force’ for law enforcement trainers. Work on these various sub-projects is reported below.

Training
Omega provided training to many organisations worldwide during the year, including:

- Campaign Against Arms Trade;
- Organisations monitoring human rights issues in Lebanon and the wider Middle East & North Africa region – co-ordinated by the Lebanese Association for Civil Rights and including participants from NGOs, journalism and the legal profession in Lebanon, Egypt and Palestine;
- Ugandan Human Rights Commission, civil society, government officials and police and security personnel.

The “Visual Guide to Military Security and Police Equipment”, a training and reference resource developed in the previous year by Omega and Mispo.org, continued to be distributed widely (both in hard copy and as a PDF file), within Amnesty International, to many of the organisations attending Omega’s training during the year and to other relevant NGOs and activists. Omega is aiming to produce an interactive version to be available online via a number of different platforms such as PCs, smart-phones and tablets. We also aim to provide Arabic, French and Spanish translations as well as an EC Regulation specific version in the near future.

Mispo.org photo database
Omega staff continued to contribute to Mispo.org, a web based image database of military, security and police equipment run by Mispo.org Ltd. Images obtained by Omega staff are hosted on the site enabling the identification of equipment used in conflict zones or for repression, by human rights researchers worldwide.

Omega website
The Omega website (www.omega-researchfoundation.org) was continually updated with recent publications, and updated information for training participants and researchers.

Plans for the future
A new EC funded project, “Towards stronger controls on the supply and use of torture technologies” is due to start in the second half of the year, and staff will be preparing for this work and fundraising for the remaining matched funding required before it starts. We will also continue to offer research support to NGOs, researchers and journalists working in our areas of interest; to develop new partnerships with NGOs and funders to strengthen the organisation for the future; and to allow our knowledge and skills to be more widely available to like-minded organisations.

Staff
At 31 March 2013 Omega employed four full-time research staff, two part-time researchers, and a part-time administrative & finance officer, all of whom were in place throughout the year. During the first three months of the year, Omega also employed a casual member of staff undertaking administrative tasks. As this post was wholly funded by the EC grant, it could not continue. Financial constraints meant that for part of the year, all staff reduced their hours and pay by 20%.
Financial Review

Omega aims to maintain minimum reserves equivalent to three months' operating costs for the purposes of restructuring the organisation in the event of cessation of grant funding — currently slightly over £65,000; closing unrestricted reserves were £101,401.

The drop in income following the end of the EC funding led to temporary cuts in costs, including reducing staff time and pay by 20% and only travelling when this was specifically funded. Some of the income was replaced by other smaller grants, and Omega was able to increase the amount of commissioned work undertaken, particularly in support of NGOs campaigning for an Arms Trade Treaty. The agreement of this Treaty in April 2013 means that maintaining this higher level of income from commissioned work will not be possible. Staff also put considerable effort into trying to diversify the grant funding base, and this work will hopefully bear fruit over a longer period, leaving the organisation stronger and more resilient in the future.

During 2012-13, major funding bids were submitted to the Sigrid Rausing Trust and the European Commission, and subsequent to the year end both were successful. The Sigrid Rausing Trust has awarded a grant of £180,000 over three years starting in July 2013, and the European Commission €1,059,387 over three years starting in October 2013.
Omega Research Foundation Limited
Report of the Trustees
for the year ended 31 March 2013

Statement of Trustees’ responsibilities
Company Law requires the trustees, who are the company’s directors, 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 the income and expenditure of the charitable company for that period. In preparing the accounts the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable it to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees, who are directors for the purposes of company law, who served during the year and up to the date of this report are set out on page 1.

In accordance with company law, as the company’s directors, each of the trustees certify that:

- so far as they are aware, there is no relevant information of which the auditors are unaware;
- as directors of the company they have taken all necessary steps to be aware of information which would be relevant for audit purposes and have communicated them to the auditors.

Company status
The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31st March 2013 was 7.

Auditors
Slade & Cooper Limited were re-appointed as the charitable company’s auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

Approved by the Trustees and signed on its behalf by:

.............................................. Clive Bishop (Trustee and Director)

.............................................. Date

29th November 2013
Independent Auditor's Report

Independent Auditor's Report to the members of Omega Research Foundation Limited

We have audited the financial statements of Omega Research Foundation Limited for the year ended 31 March 2013, which comprise the Statement of Financial Activities (including the income and expenditure account), the 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).

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, 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 (APB'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 trustees' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion 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.

(continued)
Independent Auditor's Report
(continued)

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 Trustees' Annual Report.

James Gore-Langton FCCA DChA
Senior Statutory Auditor
for and on behalf of
Slade & Cooper Limited
Statutory Auditors
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

Date: 10 December 2013
## Omega Research Foundation Limited

### Statement of Financial Activities (Income and Expenditure Account)

for the year ended 31 March 2013

<table>
<thead>
<tr>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Incoming resources</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td>96,000</td>
<td>50,885</td>
<td>146,885</td>
</tr>
<tr>
<td>Fees</td>
<td>51,549</td>
<td>-</td>
<td>51,549</td>
</tr>
<tr>
<td>Bank Interest</td>
<td>126</td>
<td>11</td>
<td>137</td>
</tr>
<tr>
<td>Other income</td>
<td>75</td>
<td>-</td>
<td>75</td>
</tr>
<tr>
<td><strong>Total incoming resources</strong></td>
<td>147,750</td>
<td>50,896</td>
<td>198,646</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Resources expended</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>162,122</td>
<td>62,001</td>
<td>224,123</td>
</tr>
<tr>
<td>Premises</td>
<td>2,642</td>
<td>4,296</td>
<td>6,938</td>
</tr>
<tr>
<td>Office equipment</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Administration</td>
<td>11,859</td>
<td>-</td>
<td>11,859</td>
</tr>
<tr>
<td>Telephone</td>
<td>803</td>
<td>239</td>
<td>1,042</td>
</tr>
<tr>
<td>Insurance</td>
<td>2,468</td>
<td>2,226</td>
<td>4,694</td>
</tr>
<tr>
<td>Bank charges</td>
<td>84</td>
<td>-</td>
<td>84</td>
</tr>
<tr>
<td>Research</td>
<td>5,879</td>
<td>7,944</td>
<td>13,823</td>
</tr>
<tr>
<td>Audit and accountancy</td>
<td>1,920</td>
<td>360</td>
<td>2,280</td>
</tr>
<tr>
<td>Travel</td>
<td>5,070</td>
<td>6,598</td>
<td>11,668</td>
</tr>
<tr>
<td>Governance</td>
<td>649</td>
<td>5,779</td>
<td>6,428</td>
</tr>
<tr>
<td><strong>Total resources expended</strong></td>
<td>193,496</td>
<td>89,443</td>
<td>282,939</td>
</tr>
</tbody>
</table>

| Net incoming(outgoing) resources for the year | | | |
| 3 | (45,746) | (38,547) | (84,293) | (35,671) |
| Transfer between funds | (22,815) | 22,815 |  - |  - |

| Net movement in funds | | | |
| (68,561) | (15,732) | (84,293) | (35,671) |
| Funds at 31 March 2012 | 169,962 | 20,732 | 190,694 | 226,365 |

| Funds at 31 March 2013 | £ 101,401 | £ 5,000 | £ 106,401 | £ 190,694 |

All of the charity's operations are classed as continuing.

Movements on reserves and all recognised surpluses or deficits are shown above.
Omega Research Foundation Limited  
Company no. 5224240  
Balance Sheet  
as at 31 March 2013

<table>
<thead>
<tr>
<th>Note</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>7</td>
<td>13,353</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>50,583</td>
<td>189,808</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>117,323</td>
<td>203,161</td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due in less than one year</strong></td>
<td>8</td>
<td>(12,467)</td>
</tr>
<tr>
<td>(10,922)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net current assets</strong></td>
<td>106,401</td>
<td>190,694</td>
</tr>
<tr>
<td><strong>Total assets less current liabilities</strong></td>
<td>£ 106,401</td>
<td>£ 190,694</td>
</tr>
<tr>
<td><strong>Reserves</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>101,401</td>
<td>169,962</td>
</tr>
<tr>
<td>Restricted funds</td>
<td>5,000</td>
<td>20,732</td>
</tr>
<tr>
<td><strong>Reserves</strong></td>
<td>£ 106,401</td>
<td>£ 190,694</td>
</tr>
</tbody>
</table>

The financial statements have been prepared in accordance with the provisions available to companies subject to small companies regime of the Companies Act 2006.

Approved by the Management Committee and signed on their behalf:

\[Signature\]

Clive Bishop

29th November 2013

Date
1 Accounting policies
The principal accounting policies adopted in the preparation of the financial statements are set out below. They have been applied consistently during the year.

a Basis of preparation
The financial statements have been prepared under the historic cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005), and the Financial Reporting Standard for Smaller Entities (effective April 2008).

b Fund accounting
- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c Incoming resources
All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

d Resources expended
Expenditure is recognised on an accrual basis when a liability is incurred.
1 Accounting policies (continued)

e Tangible fixed assets
Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Individual fixed assets costing £2,000 or less are not capitalised. There are currently no fixed assets.

f Pensions
The company is a member of the Pensions Trust, a multi-employer scheme. It is not possible to identify the assets and liabilities of the scheme relating to the company, and the scheme is accounted for as a defined contribution scheme. The pension cost shown represents contributions payable by the company on behalf of its employees.

g Cash flow statement
The charity has taken advantage of the exemption in Financial Reporting Standard 1 from preparing a Cash Flow Statement on the grounds that it is a small entity.

2 Grants

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total 2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>European Commission</td>
<td></td>
<td>44,385</td>
<td>44,385</td>
<td>189,391</td>
</tr>
<tr>
<td>Joseph Rowntree Charitable Trust</td>
<td>50,000</td>
<td>-</td>
<td>50,000</td>
<td>30,000</td>
</tr>
<tr>
<td>Sigrid Rausing</td>
<td>40,000</td>
<td>-</td>
<td>40,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Network for Social Change</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,952</td>
</tr>
<tr>
<td>Others</td>
<td>6,000</td>
<td>6,500</td>
<td>12,500</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>96,000</strong></td>
<td><strong>50,885</strong></td>
<td><strong>146,885</strong></td>
<td><strong>265,343</strong></td>
</tr>
</tbody>
</table>

3 Net incoming resources

This is stated after charging the following:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Auditor's remuneration</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- audit</td>
<td>1,920</td>
<td>2,250</td>
</tr>
<tr>
<td>- grant audit</td>
<td>360</td>
<td>390</td>
</tr>
</tbody>
</table>
4 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

5 Staff costs

Staff costs during the year were as follows:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages and salaries</td>
<td>196,675</td>
<td>219,725</td>
</tr>
<tr>
<td>Social security costs</td>
<td>19,410</td>
<td>22,412</td>
</tr>
<tr>
<td>Pension costs</td>
<td>8,038</td>
<td>8,760</td>
</tr>
</tbody>
</table>

£ 224,123 £ 250,897

The average number of employees (full-time equivalents) during the year was 5 (2012:6).

No employees earned over £60,000 per annum.

6 Trustees’ remuneration and expenses

Neither the trustees nor any persons connected with them received any remuneration during the year.

Two trustees received travel and subsistence expenses during the year of £458.60 (2012: £505).

7 Debtors

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debtors</td>
<td>65,221</td>
<td>8,202</td>
</tr>
<tr>
<td>Prepayments</td>
<td>1,519</td>
<td>5,151</td>
</tr>
</tbody>
</table>

£ 66,740 £ 13,353
8 Creditors: amounts falling due in less than one year

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sundry creditors and accuals</td>
<td>6,969</td>
<td>6,334</td>
</tr>
<tr>
<td>Taxation and social security</td>
<td>3,953</td>
<td>6,133</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£10,922</strong></td>
<td><strong>£12,467</strong></td>
</tr>
</tbody>
</table>

9 Restricted funds

<table>
<thead>
<tr>
<th></th>
<th>As at 1 April 2012</th>
<th>Incoming resources</th>
<th>Outgoing resources</th>
<th>Transfers</th>
<th>As at 31 March 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>European Commission</td>
<td>14,780</td>
<td>44,396</td>
<td>(81,991)</td>
<td>22,815</td>
<td>-</td>
</tr>
<tr>
<td>Network for Social Change</td>
<td>5,952</td>
<td>(5,952)</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Evan Cornish Foundation</td>
<td>-</td>
<td>5,000</td>
<td>-</td>
<td>-</td>
<td>5,000</td>
</tr>
<tr>
<td>TREAT</td>
<td>-</td>
<td>1,500</td>
<td>(1,500)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£ 20,732</strong></td>
<td><strong>£ 50,896</strong></td>
<td><strong>£ (89,443)</strong></td>
<td><strong>£ 22,815</strong></td>
<td><strong>£ 5,000</strong></td>
</tr>
</tbody>
</table>

European Commission - Funding for the project "Developing International Controls on the Trade and Use of Torture Instruments". Transfer represents unrestricted match fund to cover deficit.
Network for Social Change - Funding for the project "Developing Media and Civil Society actors' capabilities in documenting equipment used in human rights violations: A Middle East Focus" - May 2012
Evan Cornish Foundation - Funding for the project "To enable the Uganda Human Rights Commission, NGOs and African Commission Special Rapporteur on Prisons to identify equipment used in torture *
TREAT - Funding for research trip

10 Analysis of net assets between funds

All funds are represented by net current assets.