



Annual Report 2021

1 January – 31 December 2021

**International Rehabilitation Council
for Torture Victims**

Central Business Registration
No. 16 70 10 33



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Statement by the IRCT management

Today the Secretary-General and the Executive Committee have discussed and approved the Annual Report 2021 of IRCT for the financial year 1 January to 31 December 2021.

The Annual Report is presented in accordance with the provisions of the Danish Financial Statements Act applying to reporting class A, with the adjustments following from the Organisation's special conditions.

In our opinion the financial statements give a true and fair view of the Organisation's financial position as of 31 December 2021 and of its financial performance for the financial year 1 January to 31 December 2021.

The Management's Review includes in our opinion a fair presentation of the matters dealt with in the review.

Copenhagen, 2 March 2022

Secretary-General:

Lisa Henry

Executive Committee:

Ms Lela Tsiskarishvili
GCRT, Georgia
President

Mr Cristian Urbalejo
CCTI, Mexico
Vice-President

Ms Robyn Smythe
STTARS, Australia

Ms Kathryn Corinn Anderson
Survivors of Torture International, USA

Mr Peter Kum Che Mebeng
TCC, Cameroon

Mr Khader Rasras
TRC, Palestine

vacant
ExCom member, Asia



Independent Auditor's Report

To the Management of the International Rehabilitation Council for Torture Victims

Opinion

We have audited the Financial Statements of International Rehabilitation Council for Torture Victims for the financial year 1 January - 31 December 2021, which comprise income statement, balance sheet, notes and a summary of significant accounting policies. The Financial Statements are presented in accordance with the provisions of the Danish Financial Statements Act applying to reporting class A, with the adjustments following from the Organisation's special conditions.

In our opinion, the Financial Statements give a true and fair view of the financial position of the Organisation at 31 December 2021, and of the results of the Organisation's operations for the financial year 1 January - 31 December 2021 in accordance with the provisions of the Danish Financial Statements Act applying to reporting class A, with the adjustments following from the Organisation's special conditions.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Organisation in accordance with the International Ethics Standards Board for Accountants' (including International Independence Standards) (IESBA Code) and the additional requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation of Financial Statements that give a true and fair view in accordance with the Danish Financial Statements Act reporting class A and generally accepted accounting principles, and for such internal control as Management determines 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, Management is responsible for assessing the Organisation's ability to continue as a going concern, disclosing, as applicable,

matters related to going concern and using the going concern basis of accounting in preparing the Financial Statements unless Management either intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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 and the additional requirements applicable in Denmark 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.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the Financial Statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and contents of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Statement on Management's Review

Management is responsible for Management's Review.

Our opinion on the Financial Statements does not cover Management's Review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read Management's Review and, in doing so, consider whether Management's Review is materially inconsistent with the Financial Statements, or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether Management's Review provides the information required under the Danish Financial Statements Act reporting class A and generally accepted accounting principles.

Based on the work we have performed, we conclude that Management's Review is in accordance with the Financial Statements and has been prepared in accordance with the requirements of the Danish Financial Statements Act applying to reporting class A, with the adjustments following from the Organisation's special conditions.

Copenhagen, 2 March 2022

BDO Statsautoriseret revisionsaktieselskab
CVR no. 20 22 26 70

Henrik Brünings
State Authorised Public Accountant



Management's Review

The IRCT Annual Report layout

The layout of the Annual Report follows the structure of the IRCT Strategy 2018-2021. All IRCT's systems and processes are aligned with the strategic plan to reflect our resource allocation per output and outcome, connecting policy decisions to all levels of activity and operations. Therefore, also the presentation of the Annual Report is output-based, presenting the results along the lines of the five output areas in addition to the common costs.

Principal activities of the organisation

The IRCT is a private, non-partisan, and not-for-profit membership organisation. It is the leading global association on torture rehabilitation with 161 members in 76 countries. The association is governed by its members and aspires to be the global unified voice of the torture rehabilitation movement. The IRCT is uniquely positioned to take the lead in the identification of global standards and evidence-based approaches to rehabilitation, in sharing knowledge on rehabilitation and promoting the sustainability of the movement.

IRCT members focus on holistic rehabilitation of torture victims including access to justice, healing, social support, social reintegration and public awareness. The IRCT uses its health-based knowledge about the impact of torture on victims to promote accountability and prevention.

The output areas are the following:

1. Global Standards
2. Global Monitoring and evaluation
3. Global knowledge platform
4. Financial sustainability
5. Well-run organisation
6. Common Costs

As all bodies and groups in the organisational structure should exist and function with the objective of furthering the strategy, the IRCT has reviewed the alignment of those with the Strategy 2018-21 with the following results:

1. Governance (General Assembly, Council, Executive Committee): The IRCT conducted a governance review which streamlined the mandate and cost-effectiveness of the governance bodies. In particular, it strengthened the mandate

of the General Assembly, decreased the size of the Council and ExCom, and replaced physical with virtual meetings. In addition, the role of the Council was refined to channel input from the regions and from thematic experts.

2. Committees and working groups: As part of the governance review, the IRCT created a new structure of five advisory boards providing expert input to the IRCT in communications, sustainability, health, research and compliance. The Advisory board conveners are non-voting members of the Council.

3. Secretariat: The Secretariat was further streamlined and maintained a lean structure with a small core staff group as well as project specific staff.

The changes relating to the effective governance, introduction of member fees and virtual meetings were reflected in new Statutes that the Council adopted in 2019 as well as the Rules of Procedure adopted by the Executive Committee.

Summary of results

For the period 1 January – 31 December 2021, the IRCT has a result of 56 tEUR. The income of the period totals 1.738 tEUR, covering expenditure of 1.682 t EUR. The total equity is 365 tEUR.

The main variances to the results of 2020 are due to the continued COVID-19 related limitation of projects and activities both for local partners and global interventions at the UN and regional human rights mechanisms level. In particular significant projects on global indicators and global data faced challenges in implementation due to the COVID-19 restrictions (Output 1,2 and 3). At the same time, IRCT continued a high level of online support and engagement with the membership. A successful webinar series and an online conference to celebrate 30 years of Torture Journal were held with high global participation. Travel activities and cost remained low for all areas of the Strategy implementation both due to a shift to digital methodologies and due to the COVID-19 related cancelations and postponements of trainings, strategic meetings and interventions with partner countries and other stakeholders.

Common costs increased due to additional investment in IT and digitalization as well as the move of the IRCT Secretariat in Copenhagen. The new office and hybrid working modality set-up will decrease costs significantly as of 2022 but a substantial up-front investment for renovation, equipment and moving costs was necessary.



Situational changes and IRCT reactions

The COVID-19 pandemic continued to have a fundamental impact on the IRCT both at member and Secretariat level and resulted in significant changes both in expenditure and income.

Across the world, lockdowns and social distancing measures are preventing torture survivors from accessing rehabilitation centres. Rehabilitation centres have had to close their facilities to comply with government directives, restrict access to their premises or invest heavily in medical and sanitation equipment to create sterile environments. Many torture survivors were isolated from updated information, unable to access treatment or therapy or basic daily support. To adapt to the new context, IRCT members have had to rethink their service delivery to ensure that they are still able to offer support at this critical time. Several IRCT member centres have launched online therapy platforms, retrained staff in tele-health protocols or are reaching out to their clients via telephone to ensure that survivors' basic needs are met. Others are translating public health information into various languages, purchasing sanitizing equipment (disinfectants and masks) so that they can attend to their clients or provide survivors with phone credits.

The IRCT held close contact with its main donors who provided flexibility for adjusting to the new circumstances. Their support enabled IRCT to be agile and flexible in adjusting to the challenges created by the COVID-19 pandemic, and in reaching significant milestones towards our strategic goals. While some activities had to be cancelled or postponed, new ways of supporting the membership were developed and a third round of COVID-19 subgranting was made possible. Furthermore, the IRCT increased its use and expansion of digital working methodologies across all activity areas. This really helped to connect and empower the membership during these tough times.

2021 marks the end of the current strategic period. Therefore, the General Assembly has adopted a new Strategy. During the strategic period 2022-25, the IRCT will pursue this aim through the following two impact areas: 1. Healing: Torture Survivors receive the best possible support to rebuild their lives and have more space to make their voices heard. And 2. Justice: States improve their laws, policies and practice on justice, reparation, and prevention of torture. For the new Strategy the Executive Committee also approved updated budgeting principles that will take effect 2022 onwards: (a) Accountable planning (Balanced, Low Risk, Output Based); (b) Mission Focus (Strategy Aligned, ODA Focus, Member Focus, Scenario Planning); and (c) Cost-efficient and Climate Consciousness (Low-Cost, Right-Size office costs; Low travel; Digital and Paperless).

Expenditure and Income

The IRCT continued to implement to deliver the strategy adopted during 2018, including reduction of governance and operational costs and shifting funding to

output activities and direct support to the membership. The COVID-19 pandemic hindered the implementation of many project and advocacy activities initially planned for the year. It was necessary to repeatedly replan, postpone and replan again. This is reflected in the lower spending on Outputs 1, 2 and 3.

IRCT maintained a focus on supporting the membership with subgrants during the COVID-19 period and issued a third round of subgrants with the generous support of the DMFA and ATSF. At the same time, because new virtual meeting modalities were maintained and expanded, this resulted in a low spend on project travel and governance meeting costs.

The main core donor for 2021 remains the Ministry of Foreign Affairs of Denmark with 1.2 m EUR per year. In addition, a tranche of 100 tEUR was transferred from 2020 to 2021 and supported the COVID-19 subgrants to the membership. Following a review and a close dialogue about IRCT's impact, the DMFA received a new three-year application for 2022-24 and finalization for the new funding agreement will happen in early 2022.

IRCT was successful in getting one additional core donor and to diversify the IRCT funding base. The new US foundation BTMV is supporting IRCT with a core grant, which started with a 1-year grant and after successful implementation, a new 3-year core grant 2022-24 was achieved. Furthermore, Sigrid Rausing Trust has continued its great core support in the current three-year granting cycle.

The collaboration with the Swiss Federal Department of Foreign Affairs continued for two projects in 2021. And funding from one new government donor, USAID, was secured for 2022-26. Furthermore, Novo Nordisk Foundation provided a new project grant for MHPSS work in Lebanon, and IRCT also received project funds from the European Commission as well as Danish Foundations.

IRCT members continued providing funding to the organisation through membership contributions. 68% of the members contributed over 60.000 EUR. The funds were allocated to cover governance costs, to the new emergency grant scheme for members in crisis situations and for the Torture Journal. In 2021, IRCT experienced one case of cyber-fraud with a member in Liberia leading to the potential loss of 10.000 EUR on an emergency subgrant. The clarification is still ongoing, and provisions have been made to cover the potential loss.

Also, during 2021 outreach for individual donations was maintained, securing the required threshold of one hundred individual donations to maintain charity status in Denmark.

Reserves

In 2021, the budgeting approach and support from donors enabled the IRCT to fulfill its strategic goal to build the reserve and to increase it by 55 tEUR to 365 tEUR.

According to IRCT's reserve policy, a minimum financial reserve is to be built up and maintained to ensure that; 1. the costs of the organisation can be met for at least six months without income; 2. liabilities can be met in the event of service closure. The reserve may only be accessed with Executive Committee approval.

Planning and controls

In relation to financial management, the Executive Committee and the Secretariat maintained a set of measures to ensure that the IRCT remains a going concern. The Executive Committee has set the directive for a balanced budget and is taking a low-risk approach in our financial planning. The IRCT is focused on continuously monitoring liquidity and carrying out monthly and quarterly financial analysis and reporting. The IRCT also abandoned its petty-cash system and invested in its digital financial management system to optimize approval processes and work paperless as of 2022. The Executive Committee reviewed the financial situation and fundraising progress each quarter and takes the guiding decisions accordingly.

Significant events

The new IRCT Strategy 2022-25 starts as of January 2022.

Based on the review and subsequent dialogue, the DMFA has approved IRCT's application and granted a new 3-year grant for the IRCT for 2022-25. IRCT greatly appreciates the support and continued collaboration by the Danish Government.

With the start of the new Strategy, the IRCT Secretariat is moving offices in early 2022. The IRCT will be based in Fælledvej 12, 2200 Copenhagen N at the Globalhagen House, co-sharing space for NGOs, which is hosted by ActionAid Denmark.

Accounting Policies

The 2021 Annual Report of the IRCT has been presented in accordance with the provisions of the Danish Financial Statements Act applying to reporting class A, with the adjustments following from the Organisation's special conditions.

The Annual Report is prepared consistently with the accounting policies applied last year.

General about recognition and measurement

Income is recognised in the income statement as when it is earned. For grants with a duration period over the financial year the principals of IAS 20 are used. Any costs are also recognised in the income statement.

Assets are recognised in the balance sheet when it is likely that future economic benefits will flow to the Organisation and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when it is likely that future economic benefits will flow from the Organisation and the value of the liability can be measured reliably.

The recognition and measurements take into account predictable losses and risks arising before the year-end reporting and which prove or disprove matters that existed at the balance sheet date.

Income Statement

Grant income

Income from grants is reflected as income in the annual accounts when the expenditure associated with the grant has been incurred. Received disbursement of grants not yet spend is reflected as a donor pre-payment (deferred income) in the balance sheet. Not yet received donor grants for incurred expenses is reflected as a donor receivable in the balance sheet.

Restricted and unrestricted income

Restricted income is attributed only to those activities and periods that are eligible under the specific grant agreement and cannot be used for any other purpose than stipulated. Unrestricted income is attributed to incurred expenditure not otherwise covered during the grant period, and in line with overall donor requirements.

Other external costs

Other external costs include costs relating to administration, premises, consultancies etc. Furniture and computer equipment are expensed in the year of acquisition.

Staff costs

Staff costs comprise wages and salaries, including holiday pay and pensions and other costs for social security etc. for the Organisation's employees. Repayments from public authorities are deducted from staff costs.

Balance Sheet

Receivables

Receivables are measured at amortised cost which usually corresponds to nominal value. The value is reduced by write-down to meet expected losses.

Accruals, assets

Accruals recognised as assets include costs incurred relating to the subsequent financial year.

Prepayments

Prepayments recognised as assets include costs paid before year-end but relating to the subsequent financial year.

Equity and Reserves

Core Capital and Reserves represents the Organisation's equity. The reserves comprise distributed surpluses restricted for specific purposes. Retained earnings comprise surpluses and deficits accumulated over the years.

Donor grants (deferred income)

Deferred grant prepayments (deferred income) comprise restricted grants relating to subsequent financial year. Prepayments are measured at cost.

Liabilities

Liabilities are measured at amortised cost equal to nominal value.

Foreign currency translation

Transactions in non-Euro currencies are translated to Euro at the monthly average EU exchange rates. Exchange differences arising between the rate on the transaction date and the rate on the payment date are recognised in the income statement as a financial income or expense.

IRCT Financial results 1 January – 31 December 2021

Income Statement

	Note	2021 Euro	2020 Euro
<u>Income</u>			
Unrestricted grants	1	1.369.378	1.368.099
Restricted grants	2	353.614	446.163
Consultancies income		15.143	1.969
Other income		0	0
Total Income		1.738.135	1.816.231
<u>Expenses</u>			
Global Standards	3	-323.299	-211.029
Global Monitoring & Evaluation	4	-104.721	-80.724
Global Knowledge	5	-204.917	-315.558
Global Finance	6	-344.992	-461.861
Well-run Organisation	7	-169.863	-225.691
Common Costs	8	-534.393	-457.612
Total Expenses		-1.682.185	-1.752.475
Profit/loss for the year		55.950	63.756
<u>Proposed distribution of profit/loss</u>			
Restricted reserves		55.000	10.000
Retained earnings		950	53.756
		55.950	63.756

Balance

	Note	2021 Euro	2020 Euro
Assets			
Donor grants (receivables)	9	4.462	32.233
Centre receivables		149.967	0
Other receivables		11.688	5.775
Prepayments		12.929	18.972
Receivables		179.046	56.980
Cash and cash equivalents		808.073	704.997
Total assets		987.119	761.977
Equity			
Restricted reserves		365.000	310.000
Retained earnings		1.840	890
Total equity	12	366.840	310.890
Holiday pay reserves	13	0	50.300
Total non-current liabilities		0	50.300
Current liabilities			
Donor grants (deferred income)	10	451.611	262.292
Centre payables		10.622	584
Project payables		3.200	58.860
Trade payables		44.803	33.236
Other payables	11	110.043	45.815
Total current liabilities		620.279	400.787
Total liabilities		620.279	451.087
Total equity and liabilities		987.119	761.977
Contingencies etc.	14		

Notes 1 – 2

	2021	2020
	Euro	Euro
Note 1: Unrestricted grants		
National governments		
Denmark: Ministry of Foreign Affairs	1.115.709	1.102.269
Denmark: SKAT VAT reimbursement	3.126	2.492
Denmark: Ministry of Culture	0	7.098
Other (Organisations and Individuals)		
Sigrid Rausing Trust	120.847	91.696
Be Thou My Vision Foundation	28.899	0
Conrad N. Hilton Foundation	0	92.022
Danish trusts and foundations	26.882	13.706
Membership contributions	19.970	49.677
Individuals: Soona Brown	45.000	0
Individuals: Residents Denmark and EU	6.536	6.784
Individuals: Residents elsewhere	2.409	2.355
	1.369.378	1.368.099
Note 2: Restricted grants		
National governments		
Denmark: Ministry of Foreign Affairs (subgrants)	104.379	0
Swiss: Ministry of Foreign Affairs "Global Indicator"	37.860	11.384
Swiss: Ministry of Foreign Affairs "Belarus"	13.807	6.193
European Commission		
CBSS: "Country Based Support Scheme"	5.704	37.301
Other (Organisations and Individuals)		
Sigrid Rausing Trust	19.992	317.694
Anti-Torture Support Foundation	100.835	25.000
Novo Nordisk Fonden	21.009	0
Globalt Fokus	8.589	0
Membership contributions	20.000	20.000
CSVR: Contribution	8.285	0
CCTI: Contribution	2.367	0
ICHHR: Contribution	9.900	0
Convention Against Torture Initiative	887	0
Augustinus Fonden	0	26.831
Conrad N. Hilton Prize Coalition: "Fellowship"	0	1.760
	353.614	446.163

Notes 3 – 8

	2021		2020	
	Euro		Euro	
<u>Note 3: Global Standards</u>	<u>Salary</u>	<u>Non-Salary</u>	<u>Salary</u>	<u>Non-Salary</u>
IRCT Standards	0	0	14.864	0
Global Standard Setting & Accountability	116.294	207.005	82.300	113.865
	116.294	207.005	97.164	113.865
<u>Note 4: Global Monitoring & Evaluation</u>				
Global Data	5.877	8.026	41.509	2.303
Global Indicators	12.455	78.363	26.043	10.869
	18.332	86.389	67.552	13.172
<u>Note 5: Global Knowledge</u>				
Shared online platform & Toolbox	59.529	42.477	98.313	70.159
Torture Journal	34.674	68.237	39.785	72.840
Symposium & General Assembly 2020	0	0	18.690	15.771
	94.203	110.714	156.788	158.770
<u>Note 6: Global Finance</u>				
IRCT Strategy Funding	65.005	37.024	32.446	32.797
Member Finance Facilitation	45.386	193.588	15.185	372.465
Sector Finance	2.937	1.052	1.287	7.681
	113.328	231.664	48.918	412.943
<u>Note 7: Well-run Organisation</u>				
Membership & Governance	52.634	466	119.143	20.280
Communication & Branding	62.490	20.934	51.462	6.537
Monitoring & Evaluation	31.946	1.393	27.159	1.110
	147.070	22.793	197.764	27.927
<u>Note 8: Common Costs</u>				
Leadership & Management	36.186	18.606	53.987	4.172
Financial Administration	88.746	47.905	73.707	103.736
IT/Communication Systems	17.105	96.702	33.941	48.211
Human Resources	50.531	18.735	15.974	4.946
Office Costs	7.935	151.942	10.648	108.290
	200.503	333.890	188.257	269.355

Notes 9 - 11

	2021	2020
	Euro	Euro
Note 9: Donor Grants (receivables)		
CBSS: "Country Based Support Scheme"	4.462	25.135
Denmark: Ministry of Culture	0	7.098
	4.462	32.233
Note 10: Donor payables		
Denmark: Ministry of Foreign Affairs	94.530	104.379
Switzerland: Ministry of Foreign Affairs "Global Indicator"	44.696	36.846
Switzerland: Ministry of Foreign Affairs "Belarus"	0	9.807
Sigrid Rausing Trust	62.686	65.337
Be Thou My Vision Foundation	13.539	0
Novo Nordisk Fonden	194.674	0
Globalt Fokus	18.837	0
Membership contributions	21.000	0
Individuals: Soona Brown	0	45.000
Convention Against Torture Initiative	1.649	0
General Assembly & Scientific Symposium: Participants	0	923
	451.611	262.292
Note 11: Other payables		
Other accruals	90.564	30.299
Holiday pay reserves	17.390	14.410
Other salary payables (ATP, FerieKonto etc.)	2.089	1.106
	110.043	45.815

Notes 12 - 14

	Core capital	Restricted funds	Retained earnings	In total
Note 12: Equity				
Equity 1 January 2021	0	310.000	890	310.890
Distribution of profit/loss	0	55.000	950	55.950
Equity 31 December 2021	0	365.000	1.840	366.840

	Balance 31/12 2021	Payment 2021	Balance 31/12 2020	Liability > 5 years
Note 13: Non-current liabilities				
Other payables / Holiday pay reserves	0	0	50.300	0
Non-current liabilities 31 December 2021	0	0	50.300	0

Note 14: Contingencies etc.

Operation lease

The Organisation has entered into operating lease contracts on IT software (SaaS) with a residual lease payment of 8 tEUR (2020: 10 tEUR).

Tenancy agreements

Notice was given in 2021 for the office at Vesterbrogade 149 in Copenhagen and correspondingly for the guarantee and will be closed on 28 February 2022, upon termination of the office's lease agreement. The IRCT has entered into a new tenancy agreement for the Copenhagen office as of 1 January 2022, which can be terminated with a 3 months' notice. The liability amounts to 6 tEUR (2020: 34 tEUR).

The storage room in the Copenhagen office basement was terminated in 2021 (2020: 2 tEUR). The Brussels office tenancy agreement can be cancelled with 90 days' notice. The liability amounts to 2 tEUR (2020: 2 tEUR).

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"By my signature I confirm all dates and content in this document."

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