Annual Report 2024
1 January – 31 December 2024

International Rehabilitation Council for Torture Victims

Central Business Registration
No. 16 70 10 33

International Rehabilitation Council for Torture Victims
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Statement by the IRCT management

Today the Secretary-General and the Executive Committee have discussed and approved the Annual Report 2024 of IRCT for the financial year 1 January to 31 December 2024.

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 2024 and of its financial performance for the financial year 1 January to 31 December 2024.

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

Copenhagen, 27 March 2025

Secretary-General:

Lisa Henry

Executive Committee: 2023-2026

Suraj Koirala, TPO Nepal
IRCT President

Robyn Smythe, STARRS, Australia
IRCT Vice- President

Taiga Wanyanja, Mahetso, Kenya
Treasurer

Dinali Fernando, Libertas,USA

Angela Ospina, CAPS, Colombia

Kolbassia Haoussou, FFT, United Kingdom

Yasser Abu Jamei, GCMHP, Palestine

Independent Auditor´s Report

To the Management of the International Rehabilitation Council for Torture Victims

Opinion

We have audited the financial statements of the International Rehabilitation Council for Torture Victims for the financial year 1 January - 31 December 2024, which comprise income statement, balance sheet and notes, including a summary of significant accounting policies, for the Organisation. The financial statements are prepared under the Danish Financial Statements Act, 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 2024, and of the results of the Organisation's operations for the financial year 1 January - 31 December 2024 in accordance with the Danish Financial Statements Act 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' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical 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, 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.

The management report also includes the required information pursuant to Executive Order on Fundraising, etc., No. 160 of February 26, 2020.

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 Statement Act. We did not identify any material misstatement of Management's Review.

Copenhagen, 27 March 2025

Redmark
Godkendt Revisionspartnerselskab
Company reg. no. 29 44 27 89

Henrik Juul Thomsen
State Authorised Public Accountant
mne33734

Management's Review

IRCT is a private non-partisan, and not-for-profit organisation and is the leading global association on torture rehabilitation with 164 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 and implementation of global standards and evidence-based approaches to rehabilitation, in sharing knowledge on rehabilitation, advocating for the global ban on torture and supporting survivors to seek justice and promoting the sustainability of the movement.

The IRCT organisation is working under a strategic plan for the period 2022-2025 and the financial result for the year shall be seen within the structure of this plan.

The plan is outlined in three goals:

1. Healing - with the overall aims:
    - improved rehabilitation capacity of member centres.
    - improved rehabilitation of survivors through support to livelihoods.
    - improved survivor agency through provision of safe and inclusive spaces.

2. Justice – with the overall aim that:
    - forensic evidence and expert opinions contribute to increased State accountability and justice for survivors through public exposure of violations, strategic litigation, and public advocacy.

3. Strong organisation – with the overall aim that:
    - the IRCT is a strong and ethical organisation in the anti-torture ecosystem and is a preferred partner to other organisations, donors, and its members in the anti- torture ecosystem.

The expenditure of the organisation is presented along these goals.

Summary of results
For the period 1 January – 31 December 2024, the IRCT has a result of 8,0 tEUR. The income of the period totals 2.392 tEUR, covering expenditure of 2.384 t EUR. The total equity is 387 tEUR.

Income

The income of 2,392 tEUR increased in the budget compared to 2023 due to EU funds, with a higher portion allocated for subgrants. Income projections for the 2024 budget match the funds already secured. The received income was budgeted as planned for the scheduled activities.

Expenditure

The expenditures remained at the same level as per budget planning. A key goal for IRCT is to support member centers as much as possible, including providing subgrants to its members.

In 2024, funds for subgrants reached the selected **32 contracts**, including those for emergency grants.

Fundraising

The collected funds have been raised in accordance with the Fundraising Act, following the rules outlined in the Fundraising Act and the Fundraising Executive Order No. 160 of February 26, 2020, cf. Executive Order § 9, subsection 1, no. 4.
It is the Executive Committee's opinion that the collected funds have been raised in accordance with the Fundraising Act, the rules set out in the Fundraising Act, and Executive Order No. 160 of February 26, 2020, cf. Section 9, subsection 1, no. 4 of the Executive Order

This year's fundraising activities have included postings on the organization`s social media, including Instagram and LinkedIn. In accordance with the Executive Order on Fundraising (BEK No. 160 of February 26, 2020), the collected funds will be used in alignment with the organization`s mandate to eradicate torture and to provide the best possible rehabilitation to more survivors and their families.

Reserves

In 2024, the activities of IRCT led to a result of 8,0 tEUR. This amount will be used to increase of the reserves by 8 tEUR to 387 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.

Significant events

Healing:

- In 2024 IRCT members responded to the brutal Torture Crisis in Palestine/Israel. The response included global statement demanding ceasefire, emergency grants to maintain hotline services and care4caregivers+ in Gaza and West Bank.
- An external evaluation of the Global Standards on Rehabilitation demonstrated global acceptance and use of framework across the movement. 22 IRCT members from 12 countries in Sub Saharan Africa enhanced torture rehab treatment skills at regional training in Nairobi. Members advocated directly with Danish and Swiss ambassadors.
- Special section of Torture Journal on Livelihoods was published.
- 'Hearing for Healing and Justice' for survivors across Africa was held in Nairobi to support healing journeys as people spoke out and to influence UN Special Rapporteur's report to UN General Assembly and resulting in Nairobi declaration.

Justice:

- HRC resolution on Belarus was adopted due to IRCT advocacy containing stronger mandate on reparations as part of the UN investigation.
- Started major initiatives to document protest related torture in Peru, Chile and Colombia.
- IRCT large scale training on the IP for State and non-state officials with UNJP in the Philippines.
- Produced publicly available report in Dec. 2024 on torture after protests in Georgia

Strong Organisation:

- Nominations and elections for the the Survivor Advisory Board (SAB) were conducted. SAB was constituted with a total of 7 reps. one from each region. A convenor was appointed. SAB advises IRCT Ex Com on policy development.
- IRCT Council meeting in Nairobi enriched relationships and understanding of individual and collective skills, enabling evaluation of IRCT strategic achievements and forward-thinking discourse.
- External evaluation of IRCT resulted in confirmation of significant global impact resulted in a new one-year contract with DK MFA, and process for new 3 year application.
- New significant charitable donation from US.
- 4 new members joined IRCT in 2024 bringing total to 171 members.

Accounting Policies

The 2024 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. 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. Government grants are recognized in profit or loss on a systematic basis over the periods in which the organization recognizes expenses for the related costs for which the grants are intended to compensate. 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 2024

Income Statement

	Note	2024 Euro	2023 Euro
Income			
Unrestricted grants	1	365,056	375,273
Restricted grants	2	2,027,367	1,498,834
Consultancies income		0	28,688
Total Income		**2,392,423**	**1,902,795**
Expenses			
Healing	3	-1,317,423	-860,876
Justice	4	-794,712	-770,846
Organisational Development	5	-271,810	-264,079
Total Expenses		**-2,383,945**	**-1,895,801**
Profit/loss for the year		**8,477**	**6,994**
Proposed distribution of profit/loss			
Restricted reserves		0	0
Retained earnings		8,477	6,994
		8,477	**6,994**

Balance

	Note	2024 Euro	2023 Euro
Assets			
Donor grants (receivables)	7	8,358	0
Centre receivables		82,807	12,576
Other receivables		376	115,752
Prepayments		21,373	22,661
Deposits		14,546	14,347
Receivables		**127,461**	**165,337**
Cash and cash equivalents		1,040,292	815,257
Total assets		**1,167,753**	**980,593**
Equity			
Restricted reserves		365,000	365,000
Retained earnings		21,960	13,483
Total equity	10	**386,960**	**378,482**
Current liabilities			
Donor grants (deferred income)	8	690,387	478,030
Centre payables		0	0
Project payables		10,000	9,768
Trade payables		39,314	53,601
Other payables	9	41,092	60,711
Total current liabilities		**780,793**	**602,110**
Total liabilities		**780,793**	**602,110**
Total equity and liabilities		**1,167,753**	**980,593**
Contingencies etc.	11		

Notes 1 - 3

		2024 Euro	2023 Euro
Note 1: Unrestricted grants			
Other (Organisations and Individuals)			
Sigrid Rausing Trust		233,255	232,455
Be Thou My Vision Foundation		67,039	93,789
Globalt Fokus		6,315	1,959
Membership contributions		35,140	38,181
Individuals: Residents Denmark	3	7,901	5,033
Individuals: Residents elsewhere		15,406	3,856
		365,056	**375,273**
Note 2: Restricted grants			
National governments			
Denmark: Ministry of Foreign Affairs "Strategy"		1,207,007	1,209,086
Denmark: Ministry of Foreign Affairs "Digital Resilience"		0	29,667
Swiss: Ministry of Foreign Affairs "Global Indicator"		103,398	0
Swiss: Ministry of Foreign Affairs		0	39,776
Multilateral institutions: **European Commission**			
EU: "United Against Torture"		547,742	108,058
UN		31,416	0
Other (Organisations and Individuals)			
Sigrid Rausing Trust: "Ukraine Response" & "COVID-19"		0	5,284
USAID: "eLearning"		59,281	78,975
CTI - Switzerland		1,649	0
Globalt Fokus: "Tech4Democracy" & "Capacity Support"		16,802	15,179
Membership contributions: "Torture Journal"		6,014	11,221
Anti Torture Support Foundation (ATSF)		31,561	0
MSF Palermo		16,536	0
Other		5,961	1,588
		2,027,367	**1,498,834**

Note 3: Fundraising

Donation from foundations etc.		
Collected funds	7,901	5,033
Other donations	2,384,521	1,869,074
	2,392,423	**1,874,107**
Spent according to the purpose:		
Including the spendings according to note 3 ,4 and 5:	**0**	5,033
Total spending	**0**	**5,033**
Transferred to following year	**7,901**	**0**

In accordance with the Executive Order on Fundraising (BEK No. 160 of February 26, 2020), it is stated that the collected funds are expected to be used in 2025 in accordance with the organization's application.

Notes 4 - 6

	2024 Euro				2023 Euro			
Note 4: Healing	**Members**	**Salary**	**Non-Salary**	**Support**	**Members**	**Salary**	**Non-Salary**	**Support**
Global Rehabilitation Capacity	373,371	120,574	198,428	117,286	50,048	103,250	181,709	58,887
Livelihoods	73,647	55,548	20,598	50,571	105,535	54,531	5,628	38,490
Survivor Engagement	89,120	105,022	58,866	54,391	40,375	119,346	47,418	55,659
Total:	**536,138**	**281,145**	**277,892**	**222,248**	**195,958**	**277,127**	**234,755**	**153,036**
Note 5: Justice								
Torture Exposed	48,161	59,326	200,841	53,166	10,320	68,555	176,947	69,504
Strengthening Laws and Policies	8,632	144,988	96,994	55,772	78,902	107,312	76,816	60,029
Impactful Advocacy	0	60,344	9,753	56,735	0	29,393	12,367	80,701
Total:	**56,792**	**264,658**	**307,588**	**165,673**	**89,222**	**205,260**	**266,130**	**210,234**
Note 6: Organisational Development								
Strong Organisation	40,897	194,615	36,298	0	0	133,731	124,442	5,906
	40,897	**194,615**	**36,298**	**0**	**0**	**133,731**	**124,442**	**5,906**
Total:	**633,828**	**740,418**	**621,778**	**387,921**	**285,180**	**616,118**	**625,327**	**369,176**
	- included in the support costs are salary costs of 182 tEUR.							
Direct Support Costs (by category)	0	176,941	201,117	-378,059	0	161,632	200,194	361,826
Total:	**633,828**	**917,359**	**822,895**	**9,862**	**285,180**	**777,750**	**825,521**	**7,350**

Notes 7 - 9

	2024 Euro	2023 Euro
Note 7: Donor Grants (receivables)		
USAID	8,294	
MSF Palermo	64	
	8,358	**0**
Note 8: Donor payables		
Denmark: Ministry of Foreign Affairs	0	5,960
Denmark: Ministry of Culture	0	0
Switzerland: Ministry of Foreign Affairs "Global Indicator"	31,827	35,225
Sigrid Rausing Trust	8,798	8,265
Schwab Charitable Fund	27,212	
UN	35,162	
Be Thou My Vision Foundation	0	67,038
EU - United Against Torture	397,963	341,773
EU - Bangladesh	173,071	
Anti Torture Support Foundation (ATSF	39	
Globalt Fokus	1,318	18,120
Convention Against Torture Initiative	0	1,649
Membership contributions	4,288	0
Individual Donations	10,710	0
	690,387	**478,030**
Note 9: Other payables		
Other accruals	8,470	25,902
Holiday pay reserves	28,610	26,687
Other salary payables (ATP, FerieKonto etc.)	3,463	8,122
	40,543	**60,711**

Notes 10 - 11

Note 10: Equity	Core capital	Restricted funds	Retained earnings	In total
Equity 1 January 2024	0	365,000	13,481	378,482
Distribution of profit/loss	0	0	8,477	8,477
Equity 31 December 2024	0	**365,000**	**21,960**	**386,960**

Note 11: Contingencies etc.

Tenancy agreements

The IRCT entered into a new tenancy agreement for the Copenhagen office as of 1 January 2022 and added an extra room in august 2023 - hence the large increase. The lease can be terminated with a 3 months' notice. The liability amounts to 14 tEUR (2023: 13 tEUR). 13,874. Rent is 34500 DKK pr. Month = 103.500 DKK pr quarter.

The lease agreement for the Brussels office, signed on May 16, 2024, extends the original lease until December 31, 2025, with no option for early termination unless a new tenant, acceptable to the landlord, is found to assume the lease obligations. The liability amounts to 7 tEUR (2023: 6,4 tEUR). Mondo 1.127 EUR pr. Month = 6.762 EUR pr quarter.