

**Registered Number: 05777831**  
**Charity Number: 1114900**

**REPRIEVE**

(A company limited by guarantee and registered charity)

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

## REPRIEVE

### CONTENTS

---

	<b>Page</b>
Reference and administrative details	1
Trustees' report	2-13
Independent auditors' report	14-15
Statement of financial activities	16
Balance sheet	17
Cash flow statement	18
Notes to the financial statements	19-32

## REPRIEVE

### REFERENCE AND ADMINISTRATIVE INFORMATION

---

<b>Trustees:</b>	Lord (James) Wallace of Tankerness QC Nasir Asad Ahmad Tanya Steele Nadege Genetay Adrian Cohen Dr. Andrew Graham Lady Susan Mary Hollick Ursula Owen Samir Shah Simon Tuttle Ayesha Hazarika Stephen Kinsella Alexandra Pringle	Chair  Treasurer  (Resigned 24 April 2019)  (Appointed 17 July 2019) (Appointed 23 October 2019) (Appointed 23 July 2019)
<b>Executive Director:</b>	Anna Yearley	
<b>Casework Director:</b>	Maya Foa	
<b>Operations Director:</b>	Simone Abel Helen Etheridge	(Resigned 30 June 2019) (Appointed 1 July 2019)
<b>Registered company number:</b>	05777831	
<b>Registered charity number:</b>	1114900	
<b>Registered office:</b>	(until 31 March 2020) 10 Queen Street Place London EC4R 1BE	
<b>Temporary registered office and Business address:</b>	(from 1 April 2020) PO Box 72054 London EC3P 3BZ	
<b>Auditors:</b>	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG	
<b>Bankers:</b>	Barclays Bank plc  Co-operative Bank plc  Virgin Money plc  Nationwide plc	

## **REPRIEVE**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2019**

---

The Trustees, who are also the Directors of the Company for the purposes of company law, present their report and accounts for the year ended 31 December 2019. The Trustees confirm that the financial statements comply with current statutory requirements, those of the governing documents and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" 2015.

The Trustees would like to thank our donors and supporters who make our work possible. The Trustees would also like to thank Reprieve's outstanding staff, fellows, consultants and secondees for their continuing hard work and dedication in seeking a world free from the death penalty, assassinations and secret prisons.

### **OBJECTS, VISION, MISSION AND STRATEGY**

#### **Our Objects**

Reprieve's charitable objects, set out in our Articles of Association, may be summarised as promoting human rights throughout the world, with a focus on:

- the use of the death penalty, the right to life, liberty, and security of persons; and
- the related rights to equal treatment, a fair trial and freedom from torture or cruel, inhuman and degrading treatment or punishment; and
- relieving the poverty, suffering and distress of persons and the families of persons facing the death penalty and other related human rights violations throughout the world, who for reasons of their poverty are in need of legal representation and other assistance.

#### **Our Vision**

Reprieve's Vision is a world without the death penalty, or extreme human rights abuses carried out by states in the name of the so-called 'war on terror'.

#### **Our Mission**

Reprieve's Mission is to use strategic interventions to end the use of the death penalty globally, and to end human rights abuses carried out by states in the context of the so-called 'war on terror'.

#### **Main Activities and Strategy**

Reprieve provides free legal and investigative support to people facing the death penalty and those who are the victims of extreme human rights abuses committed by states in the context of the so called 'war on terror'. Our work is split into three sub-teams within the Casework Team – death penalty, assassinations and secret prisons. We fight to end the world's most extreme human rights abuses. To us, the rule of law means little if we selectively apply it to people we agree with. It is for all of us.

We investigate, we litigate and we educate; working on the frontline, we provide legal support to those unable to pay for it themselves. We promote the rule of law around the world and secure each person's right to a fair trial. In doing so, we save lives.

#### **Public Benefit**

The Trustees are satisfied that the objects and mission of the charity, and the activities to pursue them that we describe below, satisfy the principles of public benefit. The Charity Commission in its "Public Benefit: Rules For Charities" guidance states that there are two key principles to be met to show that an organisation's aims are for the public benefit: first, there must be an identifiable benefit which is not outweighed by any detriment or harm; and secondly, the benefit must be to the public in general or a sufficient section of the public, and not give rise to more than incidental personal benefit.

## ACHIEVEMENTS AND PERFORMANCE

### Death Penalty

Throughout 2019, Reprieve continued to work to limit the application of the death penalty by engaging in strategic casework, taking on individual cases and running thematic campaigns. Not only have we fought to save individuals from execution but we have also challenged systems of injustice by taking on cases most likely to create systemic change, highlighted cases of the most vulnerable individuals facing the death penalty and shifted public perceptions of these key issues. In countries within the Middle East, North Africa, East Africa, South Asia and South East Asia, including Pakistan and Indonesia, we shone a spotlight on the use of the death penalty, we told the stories of those facing capital punishment and continued to seek to bring about improved adherence to international minimum standards. Across the United States we also continued to help pharmaceutical manufacturers, investors, and regulators prevent the misuse of medicines in the execution of prisoners.

Key achievements for our Death Penalty work in 2019 included:

- In June 2019, we received incredible news from Egypt that Reprieve beneficiary, Hatem Zaghoul, who was sentenced to death as a child in 2014, had been pardoned and freed;
- Reprieve and partners launched the [Egypt Death Penalty Index](#) - a new open-source website that tracks every death sentence recommended by Egyptian courts since the 25 January 2011 revolution. It will be a powerful tool in the hands of those seeking to hold the Egyptian government to account for its egregious human rights record;
- We participated in Egypt's [Universal Periodic Review](#) in November. Following extensive advocacy efforts, more than 30 recommendations were put forward pertaining to the death penalty, including many specific recommendations made regarding the use of the death penalty against children;
- Following the announcement that Saudi Arabia had executed 37 people on 23 April 2019, we supported a cross party group of UK MPs in pressing the Government to condemn these executions, leading to an Urgent Question on the executions in the House of Commons and a Private Notice Question in the House of Lords. Additionally, we supported a number of MPs to submit letters to ministers within the UK Foreign and Commonwealth Office, and reached out to foreign missions and Embassies to ensure maximum international pressure is placed on Saudi Arabia. We also launched a supporter campaign calling on then Prime Minister, Theresa May, to speak up to condemn the executions and call for the release of others arrested and tortured as teenagers who remain at risk of execution;
- We continued to work with partners on resentencing in Malawi and, during the first half of 2019, three more former death row prisoners were freed from prison. One of these men, Yale Maonga, had been Malawi's longest serving prisoner of 29 years. The project was the topic of a [BBC radio documentary](#);
- We supported the Taskforce established in Kenya since the mandatory death penalty was declared unconstitutional there in December 2017, by providing an analysis of jurisprudence and lessons learned from Reprieve's work in Malawi. We also supported the Taskforce in their audit of the Kenyan prison population, which found that 4,864 prisoners are currently in prison in Kenya, either on death row, or have been commuted from death row and generated media coverage which highlighted that Kenya's criminal justice system appears to discriminate against the poor;
- In Pakistan, together with our Partner, Foundation for Fundamental Rights, we launched [The Pakistan Capital Punishment Study](#) - a comprehensive two-year long study and analysis of the capital punishment jurisprudence of the Supreme Court of Pakistan. This revealed staggeringly high rates of acquittal and commutation for those whose cases reached the Supreme Court;
- In Thailand, we facilitated support from a number of influential UK figures to support the case of two Burmese migrant workers who were sentenced to death in 2015 following a deeply flawed trial, including: MPs; special rapporteurs and legal experts; as well as a number of celebrities and prominent people from across the worlds of business, and arts and culture;
- We continued to partner with pharmaceutical companies to implement effective supply and distribution controls, leading all the major pharmaceutical companies to prevent the misuse of their products in executions. In 2019, 22 executions were carried out in the US – the fifth consecutive year that fewer than 30 people have been executed. New Hampshire became the 21st state to abolish the death penalty and California - the state with America's largest death row population - imposed a moratorium on executions. Public opinion continued to reflect the retreat of the death penalty, with a record 60% of Americans responding to a Gallup poll that they preferred life imprisonment over the death penalty as a better approach to punishing murder;

**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

- The Fourth Circuit Court of Appeals in the US vacated Chris Williams' death sentence, holding that his right to effective assistance of counsel was violated by his attorney's failure to properly investigate and present his diagnosis of Foetal Alcohol Syndrome (FAS). This will help bring greater attention to the effects of FAS, a condition that affects many people on death row. Reprieve has worked on Chris' case since 2011;
- On 13 September, the federal magistrate in Miami ordered that an evidentiary hearing should be held for Kris Maharaj, a British man who has spent 33 years in Florida's prison system for a murder he did not commit. The hearing will enable evidence of Kris' innocence to be heard for the first time, providing a real opportunity to secure his release. We worked with the All-Party Parliamentary Group (APPG) on the death penalty to file an amicus brief in the case. The hearing has subsequently been delayed indefinitely. Following news of the delay we ran a supporter campaign asking for messages of hope to Kris and his wife Marita. Over 8,000 messages were received and passed on to the couple; and
- In September, Reprieve organised a side-event at the Human Rights Council 42nd Session, on the theme of 'Consular Assistance and the Right to Life'. This was to promote the launch of a report launched to the UN General Assembly by the UN Special Rapporteur on Extrajudicial, Summary and Arbitrary Executions, Dr Agnes Callamard, which clarified that there is a positive international human rights law obligation on home states to provide adequate consular assistance in death penalty cases. Bringing together organisations from around the world including Indonesia, Pakistan, Mexico and the UK, attendees learned about the range of assistance which is currently provided by different countries and had the opportunity to hear about a number of country specific cases.

**Secret Prisons and Assassinations**

Throughout 2019, Reprieve continued to operate at the cutting edge of human rights, challenging abuses committed in the context of the so called 'war on terror' specifically in the areas of secret prisons and assassinations. We continued to expose egregious rights abuses committed by powerful states, told the stories of victims and fought for justice in the courts. The ultimate aim is to end state-sanctioned violations associated with the so called 'war on terror' including: the end of off-battlefield use of weaponised drones and of other mechanisms for assassinations; the use of a Kill List; and ending indefinite detention and torture at Guantanamo and other illegal detention sites We have shone a light on these abuses, held perpetrators to account, fought for the right of survivors to rehabilitation and worked to ensure lessons from past abuses are never repeated. Working with like-minded organisations across the world we have also sought to strengthen and enforce international frameworks and identify new and emerging threats.

Key achievements in our Secret Prisons and Assassinations work in 2019 included:

- Launching the Justice Denied [report](#) which highlighted the flaws of the Periodic Review Board process (PRB) and that it is now entirely defunct. The PRB is the process whereby Guantánamo detainees can in theory be cleared for release if they are deemed to not be a "significant threat" to the security of the United States. We also launched an accompanying video, and an online quiz highlighting the arbitrary process. The quiz was shared more than 500 times, and viewed almost 15,000 times. Reprieve continued to grow support for our movement to 'Close Guantánamo' – with more than 35,000 people signing our petition as at 31 December 2019;
- Continuing to represent 7 of the 40 remaining detainees at Guantánamo Bay, bringing legal challenges on their behalf, raising awareness of their individual cases and common plight and providing them a lifeline and connection to the outside world;
- Continuing to deliver our Life after Guantánamo (LAG) project which seeks to assist ex-detainees in rebuilding their lives. In 2019, we assisted 85 beneficiaries in 24 countries across the world; through the project we arranged a family visit for a young man who had not seen his family in two decades; helped two beneficiaries gain permanent residency in their host country; assisted one man to find employment and then promotion to a management position; ensuring a host government provided language and vocational training; supported psychotherapy sessions for two men; assisted a former detainee access services for his two autistic children; and helped effectuate the release of one former detainee from arbitrary detention;
- Along with the Centre for Constitutional Rights, we filed an appeal on behalf of torture and renditions victims against the International Criminal Court's (ICC) decision not to launch an investigation into war crimes and crimes against humanity committed during the Afghan conflict;

**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

- Giving evidence at a landmark court case in a German court which subsequently ruled that the German Government must do more to ensure its territory is not used by the US to carry out unlawful drone strikes in Yemen, marking the first time a European country has been found to play an essential role in US drone strikes;
- Delivering a four-day training for Yemeni investigators and activists on how to investigate drone strikes, and documenting the short and long term impact of the US drone program in Yemen;
- Investigating and exposing a network of UAE-run secret prisons in Yemen and highlighting the cases by working with journalist Spencer Ackerman to interview young men who had been illegally detained and tortured in the prisons, leading to a report in the [Daily Beast](#). Huda Al Sarare, our partner in this work, was selected as one of three Aurora Prize for Awakening Humanity finalists for these investigations;
- Launching judicial review proceedings challenging the UK Government's failure to deliver a long-promised judge-led inquiry into the UK involvement in torture and rendition, alongside co-claimants David Davis MP (C) and Dan Jarvis MP (L). Reprieve has for many years been campaigning for such an inquiry, and brought these proceedings following the Government's announcement in July 2019 that it would renege on its past promise to deliver it. At the end of November, the High Court granted Reprieve permission to proceed with the judicial review – a fantastic result for the team, which was also covered in a comprehensive piece in the [Guardian](#). The substantive hearing will now take place in July 2020;
- Revealing that the Ministry of Defence had maintained a secret policy permitting Ministers to authorise actions which could lead to torture, if “the potential benefits justify accepting the risk and legal consequences”. Having worked with the Times newspaper to [break this story on its front page](#), drawing on information obtained by our allies at the Rendition Project, Reprieve supported Parliamentarians including David Davis MP in pressing the Government to review the policy. After an Urgent Question in the House of Commons, the Defence Secretary conceded that the policy would be reviewed; and
- Securing significant changes to the Government's “torture policy” following a public consultation launched following a public campaign by Reprieve. In July 2019 the Government introduced a revised policy which tightened the UK's stance on the rendition of terror suspects, and imposed additional safeguards on the sharing of intelligence where there is a real risk of torture. Although the revised policy retains significant flaws, which Reprieve set out in [an opinion piece in the New Statesman](#), it does represent policy progress in this area which can serve as a platform for further reform. When announcing the policy, the Investigatory Powers Commissioner [also endorsed a recommendation by Reprieve](#) that the Government amend existing legislation in order to notify torture survivors if UK policy failure has contributed to their mistreatment.

**Fundraising**

Throughout 2019 Reprieve's Development and Outreach and Digital and Campaigns Teams had a shared focus of raising both income, the profile of the organisation and public education. .

The focus of our fundraising effort remains on generating income from charitable organisations, statutory bodies and individuals. We received income of £2,851,815. Income from charitable organisations remained at similar levels as in previous years but we continued to see a growth in donations from individuals, both through regular giving and one-off donations. This also led to an increase in the amount of gift aid we were able to recover. We have a comprehensive donation policy as set out by Reprieve's Board of Trustees, which clearly outlines in which situations we do, or do not, accept donations. We did not undertake any work throughout the year with professional fundraisers.

We are registered with the fundraising regulator and comply with all the relevant standards set out in the Code of Fundraising Practice.

Reprieve strives for the highest standards of honesty and integrity when commencing any fundraising activity and takes any complaints meaningfully. When any complaint is received in regards to fundraising carried out by Reprieve, it is recorded and will be investigated as appropriate. Any serious complaint would be escalated to our Senior Leadership Team and Trustees. Reprieve may involve internal or external lawyers if deemed necessary. During the year, we received no significant complaints.

## REPRIEVE

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2019

---

#### ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

We take our duty of care to our supporters seriously and have a safeguarding policy agreed by the Board of Trustees which forms part of the contract of all Reprieve staff. We judge carefully how we communicate to supporters— of both a financial and non-financial ask nature. All communications are sent electronically unless a physical letter is specifically requested from the donor, and all supporters have explicitly opted-in to receiving emails from Reprieve. At all opportunities we have an obvious and easy to perform unsubscribe action.

#### FINANCIAL REVIEW

The accounts contained in this report have been prepared in accordance with the FRS102 Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities', applicable accounting standards and the Companies Act 2006.

##### Overview

The year to 31 December 2019 was a successful one for Reprieve. Total income generated significantly increased by £372,397. As anticipated and in line with the increased income, expenditure increased by £318,956 as compared to 2018.

Reprieve's transition to a more sustainable funding base remains effective, as the ratio of trusts' and foundations' income relative to income from donations from individual donations decreased in 2019 and meant that 53.1% of Reprieve's income came from individual donations and Gift Aid. Our financial reserves position remains strong.

Throughout 2019, Reprieve employed an average of 29 full time staff.

##### Income

Total income for 2019 was £2,851,815 compared with £2,479,418 in the previous year, an increase of 15.0%. A breakdown of donations and grants received is shown in notes 2 and 3 to the accounts. 2019 was the 20<sup>th</sup> anniversary of Reprieve and we celebrated this throughout the year with specific anniversary campaigns and events which contributed to the strong financial results from individuals.

At the end of 2019, we were anticipating a higher income in 2020, owing to the continued diversification of our funding base and the securing of three large grants at the end of 2019. However, we are aware of the impact that Covid-19 may have on our income in 2020 and are taking steps to actively monitor this monthly so we can respond quickly to any deviation from our budget.

##### Expenditure

Total expenditure in the year increased to £2,936,697 from £2,617,741 in 2018, an increase of 12.2%. The increase in expenditure was reflected in the budget for 2019 including decisions to increase staff in strategic areas of work and strategic investments.

Expenditure is allocated into two main categories: charitable activities, and the cost of raising funds. Charitable activities comprise the costs of providing investigation, legal representation and public education on the death penalty (DP) and human rights abuses in counter-terrorism (HRACT), the two main areas of work by which the charity furthers its charitable objects. Expenditure on charitable activities was £2,550,897 in 2019 (£1,528,548 DP and £1,022,349 HRACT) compared to £2,270,612 in the previous year, an increase of 12.3%.

Our fundraising costs increased from £347,129 in 2018 to £385,800 in 2019. Fundraising costs include staff time spent on preparing supporter communications to the general public, and applying for and reporting on grants, both restricted and unrestricted. Ongoing investments in our website and digital fundraising work brought returns in 2019 and continue to mitigate against the risk of volatility in trusts', foundations' and major donors' support.

Our fundraising costs amounted to 13.1% of our expenditure and 13.5% of our income for the year. For every pound we raised in income 89.4p was spent on our charitable activities. This is a slight decrease on the figure for 2018 (91.6p).



## FINANCIAL REVIEW (CONTINUED)

The expenditure spent in 2018 which was artificially increased due to the strategic decision to spend down our reserves. The figure for 2019 is a more realistic reflection of the true costs of our charitable activities.

At the end of 2019, we were regularly communicating with over 73,000 supportive individuals, and had managed to increase the funding commitment of several trusts and foundations, as well as winning new statutory funding. This was an increase of over 30,000 compared to 2018 which was reflective of a concerted effort to engage and steward our online donors.

A breakdown of all expenditure including an analysis of support costs is shown in notes 6 – 9 to the accounts, and salary costs are set out in note 11.

### Balance Sheet

The balance sheet on page 17 of the accounts shows the financial position of the charity on 31 December 2019. Total net assets at the year-end were £1,530,813, made up of unrestricted funds of £1,390,287 and restricted funds of £140,526. Net assets decreased by £84,882 from the previous year-end.

### Financial Outlook

Reprieve's financial position remains strong and the charity is well placed to meet its current and future commitments. During 2019, we continued to improve our financial processes and controls, and undertook scenario planning throughout the year to identify management actions that might be necessary to maintain a sound financial position while continuing to invest in opportunities in pursuit of our charitable objectives.

Reprieve relies to an important extent on the continued support of a number of trusts and foundations and a large number of individual donors to whom we wish to express our sincere thanks. We view 2020 positively, as we are beginning the year with a higher percentage of confirmed income due to securing three large grants at the end of 2019. We continue to have ambitious targets to continue to grow our individual and regular giving, specifically expanding our digital reach and will continue to proactively diversify our income from trusts, foundations and statutory funders. We recognise the impact that Covid-19 may have both on our income and expenditure in 2020 and are taking proactive steps to monitor and mitigate this impact.

### Reserves and Investment Policy

Reprieve has no endowment funding and no substantial assets and is entirely dependent on income from grants, sponsorship and donor funding, which are subject to fluctuation from year to year. We aim to be flexible and nimble in our operational activities and require protection against unforeseen events and the ability to continue operating despite adverse or damaging events.

Our reserves policy provides parameters for the calculation and management of reserves and is reviewed annually. A good reserves policy gives confidence to stakeholders that the charity's finances are being properly managed and will also provide an indicator of future funding needs and its overall resilience. The prudence of holding reserves must always be managed against the reasonable expectation that Reprieve should use its funds directly for its charitable purposes.

As part of the review of the reserves policy in December 2019, the Trustees revised the target level of reserves to be between 4.5 months' and 5.5 months of operating costs (with a target of 5 months' operating costs), calculated at the start of the financial year and reported to the Board, and then reviewed by the Board on a quarterly basis. The calculation will also be reviewed if at any point it comes to the attention of either the Board or the Executive Director that the reserves are likely to fall outside the acceptable target range.

The charity's total reserves at 31 December are £1,530,813 of which £140,526 are restricted funds. The restricted funds will be spent in line with the donors' conditions. The charity's accumulated 'free' reserves (that is, our unrestricted reserve minus fixed assets) at 31 December 2019 were £1,352,168, which represents 5.53 months' operating costs based on 2020's anticipated running costs. It is important to note that although Reprieve ended 2019 with a deficit of £84,882, this

## REPRIEVE

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2019

---

#### FINANCIAL REVIEW (CONTINUED)

was a strategic decision taken by Reprieve's Board of Trustees to both spend down reserves in line with our reserves policy, and to ensure that the charity was able to strategically invest in pressing areas of work.

The Trustees felt it prudent to maintain the charity's reserves above 5 months to allow for the opportunity to strategically invest in planned work and to withstand significant unexpected risks that could affect the charity, including significant income fluctuations or unexpected payments.

In light of the unexpected challenges faced by all organisations as a result of Covid-19, Reprieve may need to spend down some of its reserves again in 2020. Any decision to decrease our reserves would be considered carefully by the Board of Trustees after exploring all options available.

#### RISK STATEMENT

The Trustees are aware of their responsibility to ensure that the major risks to which the charity is exposed are identified and to establish systems to manage those risks. In 2019, the Risk Committee met twice to monitor and update the organisation's risk register, which identifies potential risks and mitigation. Under the Terms of Reference of the Risk Committee, the committee is required to meet at least twice a year but may convene additional meetings to meet the needs, as they arise, of the Board or Committees.

Reprieve's Risk Committee is committed to notifying the Charity Commission of any serious incidents.

The risk register is a comprehensive document setting out all risks identified. These risk areas are monitored regularly and principal risks and uncertainties are flagged. The Risk Committee is taking an active role in monitoring the risks and mitigating steps identified in connection with Covid-19. A detailed report has been prepared setting out the potential impacts and mitigations in the areas of finance, fundraising, casework and remote working. The Risk Committee is satisfied that management is taking appropriate action at this time.

In 2019, the principal risks and uncertainties identified by the charity were as follows:

Risk identified	Action taken to mitigate the risk
<p><b>Operational – Security of staff</b> Reprieve's staff travel regularly to medium and high risk locations and as human rights defenders are subject to greater vulnerability and scrutiny than other individuals.</p>	<ul style="list-style-type: none"><li>• Thorough trip planning and risk assessment process for all staff travel</li><li>• Regular staff training on trip planning and security</li><li>• Comprehensive insurance</li><li>• Use of external support including security support, lawyers, consular services.</li><li>• Safeguarding policies and counselling services available to all staff</li><li>• Reprieve's Risk Committee reviews and approves any travel to new high-risk locations</li></ul>

**RISK REVIEW (CONTINUED)**

<p><b>Governance – Conflicts of Interest</b>                  Reprieve is fortunate to have experienced and skilled individuals serving on our Board of Trustees who are also well-connected with many other organisations, charities and individuals. However, this poses a risk of conflicts of interests if these are not adequately managed.</p>	<ul style="list-style-type: none"> <li>• Conflict of Interest Policy in place governing staff and Trustees.</li> <li>• Annual declaration of interests and declaration at the outset of employment or acceptance on to Board of Reprieve</li> </ul>
<p><b>Governance – Loss of Key Personnel</b>                  Reprieve has a small experienced senior management team and a founder who remains actively involved in key areas of Reprieve’s work.</p>	<ul style="list-style-type: none"> <li>• Active succession planning and information sharing</li> <li>• Regular contact between the Board of Trustees, Reprieve’s Founder, the Executive Director and the senior management team.</li> <li>• Diversification of relationship contacts with key stakeholders.</li> <li>• Ongoing investment in staff development, well-being and management.</li> </ul>
<p><b>Reputational</b>                  Like all charitable organisations. Reprieve is vulnerable to negative publicity, ill-informed public statements or serious incidents that could undermine public trust in our work.</p>	<ul style="list-style-type: none"> <li>• Strong internal governance and operational controls and policies in place.</li> <li>• The Board of Trustees has reviewed and approved Charity Commission serious incident reporting guidance in 2019.</li> <li>• Experienced internal media team who continue to invest in the development of strong relationships with journalists and communications experts.</li> <li>• System of notification of negative press and reporting to the Risk Committee in place.</li> </ul>
<p><b>Financial</b>                  Reprieve is a charity that is dependent upon donations and grants from individuals, trusts and institutional donors.</p> <p>The financial stability and appropriate use of finances is vital to ensure that Reprieve is able to continue to meet its charitable objects.</p>	<ul style="list-style-type: none"> <li>• Clear and ambitious fundraising strategy that forms the basis of the annual budget which is reviewed at least quarterly.</li> <li>• The Board Finance Committee meets regularly to review financial and budgetary controls.</li> <li>• Reserves Policy reviewed annually by the Board.</li> <li>• During 2019, new procedures were established and training provided to staff to reduce the risk of fraud by phishing.</li> </ul>

## REPRIEVE

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2019

---

### PLANS FOR THE FUTURE

Reprieve intends to continue consolidating the casework team, to ensure strategic and efficient coverage of the issues the charity pursues.

#### Casework Team

Throughout 2020 we will take steps towards our vision - a world without the death penalty and one free from extreme human rights abuses. We will continue to defend justice and save lives by pursuing strategic litigation alongside a tailored communication plan to educate and mobilise decision-makers and the general public.

We will:

- Limit the use of the death penalty in areas across the world by undertaking investigations, casework and/or litigation – either alone or in partnerships with other organisations and individuals – on cases with the potential to create systemic change;
- Engage institutions, governments, civil society, corporations and the public in the fight for abolition of the death penalty worldwide and the end to extreme human rights abuses, focusing specifically on the US, Asia, the Middle East and Africa;
- Continue our Stop Lethal Injection Project which works with stakeholders across the pharmaceutical industry who do not wish their life-saving drugs used in life-ending executions. We will also identify and engage third parties who can support the healthcare sector's efforts to end the use of medicines in capital punishment ;
- Identify and work with partner organisations, activists, lawyers and other allies across our geographic areas of work;
- End extrajudicial detention in Guantanamo Bay and other secret prisons for those victimised by States in association with the so called 'war on terror'
- Stop ongoing rendition, unlawful detention and torture/cruel, inhuman and degrading treatment ("CIDT") associated with the so called 'war on terror';
- Investigate, expose and seek justice for victims of extrajudicial killings associated with the so called 'war on terror', including off-battlefield use of weaponised drones and the use of, or collusion with, other mechanisms for state-sponsored assassination;
- Hold those to account who perpetrate human rights abuses, ensuring a public record of abuses committed exists so lessons are learnt from past injustices;
- Hold the US, the UK and their European allies accountable to the highest standards in their responses to extreme crime;
- Work within the court of public opinion to build global awareness and support for our issues, to shift the debate and to highlight individual cases and overarching themes of abuse;
- Remain agile and responsive to emerging threats associated with the use of the death penalty and human rights abuses associated with the so called 'war on terror'; and
- Protect the rule of law and ensure justice is delivered fairly and justly and for all.

At the time of submission of this Report, all travel has been suspended due to Covid-19. The Trustees are actively reviewing the potential impact on both our casework and our vulnerable beneficiaries globally. We are realistic about the potential risks to our work but remain confident that we can continue to see real progress in the areas above despite the external circumstances faced by all charities in 2020. Reprieve is fortunate to work alongside a number of amazing individuals and Partner organisations globally and thanks to technology continue to be able to support them in their work on the ground during this period.

## REPRIEVE

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2019

---

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Reprieve is a company limited by guarantee incorporated on the 11 April 2006 and is governed by its Articles of Association, a copy of which is available on request. The company is also a registered charity.

The directors of the company are also charity trustees. They are appointed to serve for a period of three years, whereupon they may be reappointed, but a Trustee who has served for two consecutive terms of office must take a break from office for a year before he or she can be reappointed for a third term. The Articles of Association specify that there must be at least four trustees.

#### Governance and Decision Making

The Board of Trustees meets four times each year to discuss and review strategy, planning, development, financial and administrative matters. The Board has delegated authority to an Executive Director as well as several committees that consist of Board Members and senior staff members.

- A Risk Audit Committee was established in 2010 as a sub-committee of the Board to monitor business risks and ensure that effective mitigation measures are in place. This committee was renamed the Risk Committee in 2017.
- A Finance Committee was established in 2011 as a sub-committee of the Board to monitor Reprieve's financial matters, including the Reserves Policy.
- A Nomination Committee was established in 2014 as a sub-committee of the Board to consider Board development and nominations for new Trustees to be recommended for approval by the full Board.
- A Development Committee was established in 2014 as a sub-committee of the Board to focus on fundraising.

In addition, the Board sets up sub-committees from time to time to carry out work that requires Board oversight.

Each of these committees has made significant contributions to the governance and management of Reprieve in 2019. An induction programme ensures that new Trustees are aware of the full range of their responsibilities, and enables them to learn about Reprieve in a structured way so that they are able, from the start, to understand the charity's objectives and subscribe to them with conviction. This is supplemented by a Board Away Day, and visits to the Reprieve office for Trustees to learn more about specific areas of Reprieve's work if they wish. At each Board meeting, a Reprieve employee is invited to make a presentation of their work, and this means that over time Trustees become familiar with the full range of work carried out by Reprieve. Trustees attend Reprieve events wherever possible and meet Reprieve's key stakeholders.

The members of the Board of Trustees who served during the year were:

<b>Lord (James) Wallace of Tankerness QC</b>	Chair
Nasir Asad Ahmad	
Tanya Steele	
Nadege Genetay	Treasurer
Adrian Cohen	
Dr. Andrew Graham	
Lady Susan Mary Hollick	(Resigned 24 April 2019)
Ursula Owen	
Samir Shah	
Simon Tuttle	
Ayesha Hazarika	(Appointed 17 July 2019)
Stephen Kinsella	(Appointed 23 October 2019)
Alexandra Pringle	(Appointed 23 July 2019)

While the Board of Trustees sets policy and strategy, day-to-day management of the organisation is delegated to the Executive Director.

## REPRIEVE

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2019

---

### STRUCTURE GOVERNANCE AND MANAGEMENT (CONTINUED)

#### Staff Team

Executive Director Anna Yearley led the staff team in 2019. Reprieve's founding Director, Clive Stafford Smith, continues to be closely involved in the leadership of Reprieve as a Consultant.

In addition to the Executive Director, two other directors, Maya Foa and Simone Abel (replaced by Helen Etheridge on 1 July 2019) managed the casework team and the operations team respectively. The Directors are supported by a team of Deputy Directors, Harriet McCulloch, Dan Dolan, Clare Forknell and Katherine Taylor, who provide direction and support for the casework, policy and development and outreach teams. Together, these senior staff members act as a management team, taking collective responsibility for ensuring the effective management and forward planning of Reprieve in line with decisions of the Board.

During 2019, Reprieve employed an average of 29 employees and ended the year also with 29 employees. A number of part-time consultants provide support with different aspects of our work.

Reprieve continued to benefit from the exceptional work undertaken by our fellows across the world.

We are very grateful for the effort and commitment of our fellows, interns and secondees, who come to Reprieve from a variety of supportive law firms, corporations and academic institutions around the world. Their expertise and dedication was critical to our impact.

#### Remuneration Policy

Key management salaries are set as part of the overall staff salary structure by the Executive Director and approved by the Board through the annual budget approval process. The Executive Director's salary is set by the Board. Salary levels are set with reference to the skillset and experience that staff members need to have to carry out our charitable activities. This is assessed annually. Many of our staff members have a legal or other professional qualification and almost all staff members could earn considerably more elsewhere.

Reprieve has always maintained a relatively flat and transparent salary structure. In December 2018, the Board approved a revised salary structure based on a comprehensive benchmarking exercise. Following the implementation of this change in 2019, our policy was that the highest paid member of staff should not be paid more than double the lowest paid member of staff (on a full-time basis).

#### Financial Controls

An income and expenditure budget is approved by the Trustees at the beginning of the financial year. Detailed financial procedures have been developed to control the charity's finances. The Executive Director and Finance Manager submit financial reports to each Board of Trustees meeting. During 2019, the Executive Director and two other Directors were authorised signatories of the bank accounts. Transactions made online require two separate logins. The Executive Director must obtain permission from the Trustees for any expenditure in excess of £5,000 that has not been approved within the annual budget.

The Finance Committee meets in advance of each Board meeting and considers a draft financial report as submitted by the Executive Director and Finance Manager. This is an opportunity for the figures to be scrutinised in more detail by members of the Board, and provides an opportunity for members of the Finance Committee to input their expertise in the financial management of the organisation.

#### Going Concern

After making appropriate enquiries, and reviewing the potential impact of Covid-19, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also directors of Reprieve for the purposes of company law) are responsible for preparing the Trustees' report 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. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 accounting 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;
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

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.

So far as each of the Trustees is aware at the time the report is approved:

- there is no relevant audit information of which the 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.
- there were no serious incidents during the previous financial year that should have been reported to the Charity Commission but were not.

**Approval**

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 22 April 2020 and signed on their behalf by:



**Lord (James Robert) Wallace of Tankerness**  
**Chair of Trustees**

### Opinion

We have audited the financial statements of Reprieve for the year ended 31 December 2019 which comprise of the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related 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 2019 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### 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 charity 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.

### Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 13, 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

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### 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.



## REPRIEVE

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REPRIEVE

#### FOR THE YEAR ENDED 31 DECEMBER 2019

---

##### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report. 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' Report (which incorporates the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Report have 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' Report (which incorporates the strategic report and the directors' 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 by the charitable company; or
- the charitable company 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 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' report and from the requirement to prepare a strategic report.

##### Use of audit report

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.



.....  
**Anna Bennett (Senior Statutory Auditor)**

For and on behalf of Haysmacintyre LLP, Statutory Auditors

10 Queen Street Place  
London  
EC4R 1AG

Date: 27 April 2020  
.....

REPRIEVE

STATEMENT OF FINANCIAL ACTIVITIES  
(Incorporating income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Restricted funds £	Unrestricted Funds £	Total 2019 £	Total 2018 £
<b>INCOME FROM:</b>					
Donations and legacies	2	84,560	1,482,578	1,567,138	1,216,265
Charitable activities					
<i>Death penalty (DP)</i>	3	664,018	55,807	719,825	602,362
<i>Promotion of human rights in counter-terrorism (HRACT)</i>	3	498,996	55,807	554,803	633,094
Other Trading activities	4	-	2,356	2,356	15,981
Investments	5	-	7,693	7,693	5,050
Foreign Exchange Gain		-	-	-	6,666
<b>Total income</b>		<u>1,247,574</u>	<u>1,604,241</u>	<u>2,851,815</u>	<u>2,479,418</u>
<b>EXPENDITURE ON:</b>					
<b>Raising Funds</b>	6	86,341	299,459	385,800	347,129
<b>Charitable activities:</b>					
Death Penalty (DP)	7	715,444	813,104	1,528,548	1,224,856
Promotion of human rights in counter-terrorism (HRACT)	7	462,192	560,157	1,022,349	1,045,756
<b>Total expenditure</b>		<u>1,263,977</u>	<u>1,672,720</u>	<u>2,936,697</u>	<u>2,617,741</u>
<b>Net (expenditure) income</b>	10	(16,403)	(68,479)	(84,882)	(138,323)
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>(16,403)</u>	<u>(68,479)</u>	<u>(84,882)</u>	<u>(138,323)</u>
<b>Reconciliation of funds</b>					
Total funds at 1 January		156,929	1,458,766	1,615,695	1,754,018
<b>TOTAL FUNDS AT 31 DECEMBER</b>	16,17	<u>140,526</u>	<u>1,390,287</u>	<u>1,530,813</u>	<u>1,615,695</u>

All amounts derive from continuing activities.

Full comparative figures by fund are shown in note 25.

The notes on pages 19 to 32 form part of these financial statements.

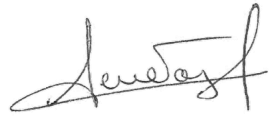
## BALANCE SHEET

AT 31 DECEMBER 2019

	Notes	2019		2018	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12		38,119		13,814
<b>CURRENT ASSETS</b>					
Debtors	13	381,944		237,071	
Cash at bank		2,239,638		1,559,951	
		<u>2,621,582</u>		<u>1,797,022</u>	
<b>CREDITORS: amounts falling due within one year</b>	14	<u>(808,449)</u>		<u>(183,462)</u>	
<b>NET CURRENT ASSETS</b>			<u>1,813,133</u>		<u>1,613,560</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,851,252		1,627,374
<b>CREDITORS: amounts falling due after more than one year</b>	15		<u>(320,439)</u>		<u>(11,679)</u>
<b>NET ASSETS</b>			<u>1,530,813</u>		<u>1,615,695</u>
<b>CHARITY FUNDS</b>					
Restricted funds	16,17		140,526		156,929
Unrestricted funds	16,17		1,390,287		1,458,766
<b>TOTAL FUNDS</b>			<u>1,530,813</u>		<u>1,615,695</u>

The financial statements were approved by the Trustees on 22 April 2020 and signed on their behalf, by:

  
 Lord (James) Wallace of Tankerness (Chairman)

  
 Nadege Genetay (Treasurer)

The notes on pages 19 to 32 form part of these financial statements.

**REPRIEVE****CASH FLOW STATEMENT****FOR THE YEAR ENDED 31 DECEMBER 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>		
Net cash provided by/(used in) operating activities	705,246	(223,714)
<b>Cash flows from investing activities:</b>		
Interest received	7,693	5,050
Purchase of furniture, fittings and equipment	(33,252)	(15,120)
<b>Net cash (used in) investing activities</b>	<u>(25,559)</u>	<u>(10,070)</u>
Change in cash and cash equivalents in the reporting period	679,687	(233,784)
Cash and cash equivalents at the beginning of the reporting period	1,559,951	1,793,735
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><u>2,239,638</u></u>	<u><u>1,559,951</u></u>
<b>Reconciliation of net income to net cash flow from operating activities</b>		
<b>Net income for the reporting period (as per the statement of financial activities)</b>	(84,882)	(138,323)
<b>Adjustments for:</b>		
Depreciation charges	8,947	7,799
Interest received	(7,693)	(5,050)
(Increase)/decrease in debtors	(144,872)	30,438
Increase/(decrease) in creditors	933,746	(118,578)
Net cash provided by/(used in) operating activities	<u><u>705,246</u></u>	<u><u>(223,714)</u></u>
<b>Analysis of cash and cash equivalents</b>		
Cash in hand	1,385,712	713,718
Notice deposits	853,926	846,233
<b>Total cash and cash equivalents at the end of the year</b>	<u><u>2,239,638</u></u>	<u><u>1,559,951</u></u>

The notes on pages 19 to 32 form part of these financial statements.

## 1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Reprieve meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

### **Preparation of accounts on a going concern basis**

After making appropriate enquiries, and reviewing the potential impact of Covid-19, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

### **Company status**

The company is a company limited by guarantee, registered in England and Wales, registered address from 1 April 2020 is temporarily PO Box 72054, London, EC3P 3BZ, and returning to 10 Queen Street Place, London, EC4R 1AG following the end of Covid-19 closure measures. It was incorporated on the 11 April 2006 (company number: 05777831), (charity number: 1114900). The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

### **Critical Accounting Judgements and key sources of estimation uncertainty**

In the application of the accounting policies, Trustees are required to make judgement, estimates, and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

In the view of the trustees, no assumptions concerning the future or uncertainty affecting assets or liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

**1. ACCOUNTING POLICIES (continued)**

**Income**

All income is recognised once the charity has entitlement to income, it is probable that income will be received, and the amount of income receivable can be measured reliably.

**Donations and legacies**

Donations and gifts are included in full in the Statement of Financial Activities when there is entitlement, probability of receipt and the amount of income receivable can be measured reliably.

**Gifts in kind**

Gifts in kind represent assets donated for distribution or use by the charity. Assets given for distribution are recognised as incoming resources only when distributed. Assets given for use by the charity are recognised when receivable. Gifts in kind are valued at the amount actually realised from the disposal of the assets or at the price the charity would otherwise have paid for the assets.

**Grants**

Grants are recognised in full in the statement of financial activities in the year in which the charity has entitlement to the income, the amount of income receivable can be measured reliably and there is probability of receipt.

**Income from charitable activities**

Income from charitable activities is recognised as earned as the related services are provided. Income from other trading activities is recognised as earned as the related goods are provided.

**Investment income**

Investment income is recognised on a receivable basis once the amounts can be measured reliably.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the direct costs of each activity. Expenditure is classified under the following activity headings:

- Raising funds comprises of costs to raise funds for charitable activities and an allocation of support costs.
- Expenditure on charitable activities comprises of direct charitable expenditures in relation to the death penalty and the promotion of human rights in counter-terrorism and an allocation of support costs.

Support costs have been allocated between governance costs and other support costs. Governance activities comprise organisational administration and compliance with constitutional and statutory requirements. Costs include direct costs of external audit, legal fees and other professional advice.

Governance and support costs have been apportioned between all activities based on staff time and use of the resources.

**1. ACCOUNTING POLICIES (continued)**

**Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	3 years straight line
Furniture & fittings	3 years straight line

**Operating leases**

Rentals under operating leases are charged to the Statement of financial activities on a straight-line basis over the life of the lease.

Under the old UK GAAP, benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate. As the agreement was entered into before the transition to FRS102, Reprieve have elected to use this same policy.

**Employee benefits**

- **Short term benefits**

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

- **Employee termination benefits**

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

- **Pension scheme**

Reprieve contributes to a group personal pension scheme, the assets of which are administered by Aviva. It is a defined contribution scheme. All contributed costs are accounted for on the basis of charging the cost of providing pensions over the period when the charity benefits from the employees' services. The charity has no further liability under the scheme.

**VAT**

In common with many other charities, Reprieve is not registered for VAT and the charity's expenses are inflated by some VAT, which cannot be recovered.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**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.

**1. ACCOUNTING POLICIES (continued)**

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Donations	1,258,159	1,071,641
Tax claimable on gift aid donations	257,413	122,050
Other corporate donations	51,566	22,574
	<u>1,567,138</u>	<u>1,216,265</u>



REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
<b>Grants and donations:</b>		
<b>Promotion of human rights in counter-terrorism (HRACT)</b>		
Anonymous*	-	7,500
Barbara Cains	-	2,500
Bertha Foundation	129,697	87,373
Clifford Chance	75,048	-
G R Waters Charitable Trust	10,167	5,000
Joseph Rowntree Charitable Trust	50,000	40,000
Lush	-	10,000
Oak Foundation	-	135,000
Open Society Institute	125,870	70,809
Reprieve US	48,253	63,898
The David and Elaine Potter Foundation	-	20,000
The Roddick Foundation	-	25,000
Tolkien Trust	37,500	57,500
United Nations Voluntary Fund for Victims of Torture	44,700	41,791
Vital Projects Fund	24,267	56,930
Other grants (below £2,000)	9,301	9,793
	<u>554,803</u>	<u>633,094</u>
<b>Death penalty (DP)</b>		
8 <sup>th</sup> Amendment Project	-	18,775
Anonymous*	-	7,500
Barbara Cairns	-	2,500
Bertha Foundation	26,823	
CHK Charitable Trust	-	4,000
Clifford Chance	75,048	-
Donald Forest	5,000	-
European Commission	45,000	-
Evan Cornish Foundation	-	5,000
Foreign and Commonwealth Office	173,267	138,497
G R Waters Charitable Trust	10,167	5,000
Garden Court	4,000	-
German Federal Foreign Office	80,807	67,685
Highway One	10,000	-
Lush		10,000
Open Society Institute	117,175	113,504
Reprieve US	48,253	63,898
	<u>595,540</u>	<u>436,359</u>
Carry forward to next page		

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

<b>3. INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Carry over from next page	595,540	436,359
Role UK	7,475	-
Sounouyergon Foundation**	18,270	17,738
Swiss FDFA	13,336	-
The Potter Foundation	-	20,000
The Roddick Foundation	-	25,000
The Law Society Charity	-	5,000
Tolkien Trust	57,500	57,500
Two Garden Court	-	4,000
Vital Projects Fund	12,134	28,465
Other grants (below £2,000)	15,570	8,300
	<u>719,825</u>	<u>602,362</u>
<b>Total</b>	<u><u>1,274,628</u></u>	<u><u>1,235,456</u></u>

\* Donor has requested non-disclosure of their name.

\*\* Comparative amount has been re-allocated from donations.

<b>4. OTHER TRADING ACTIVITIES</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Speaker fees and book royalties	<u>2,356</u>	<u>15,981</u>

<b>5. INVESTMENT INCOME</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Bank interest	<u>7,693</u>	<u>5,050</u>

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

6. COST OF RAISING FUNDS

	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Direct costs	175,683	114,690
Support costs	56,847	63,062
Staff costs	153,270	169,377
	<u>385,800</u>	<u>347,129</u>

7. CHARITABLE ACTIVITIES

	<b>DP 2019 £</b>	<b>HRACT 2019 £</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Direct costs	562,966	371,977	934,943	1,115,259
Support costs	225,231	150,642	375,873	412,495
Staff costs	740,351	499,730	1,240,081	742,858
	<u>1,528,548</u>	<u>1,022,349</u>	<u>2,550,897</u>	<u>2,270,612</u>

Prior year comparative figures

	<b>DP 2018 £</b>	<b>HRACT 2018 £</b>	<b>Total Funds 2018 £</b>
Direct costs	684,721	430,538	1,115,259
Support costs	222,515	189,980	412,495
Staff costs	317,620	425,238	742,858
	<u>1,224,856</u>	<u>1,045,756</u>	<u>2,270,612</u>

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

8. ANALYSIS OF SUPPORT COSTS

	Fundraising 2019 £	DP 2019 £	HRACT 2019 £	Total Funds 2019 £	Total Funds 2018 £
Premises	3,777	14,965	10,009	28,751	18,978
IT	2,375	9,411	6,294	18,080	84,220
Office	5,014	19,866	13,287	38,167	53,647
Staff costs & associated costs	41,139	162,994	109,016	313,149	292,974
Governance	4,542	17,995	12,036	34,573	25,738
	<u>56,847</u>	<u>225,231</u>	<u>150,642</u>	<u>432,720</u>	<u>475,557</u>

Prior year comparative figures

	Fundraising 2018 £	DP 2018 £	HRACT 2018 £	Total Funds 2018 £
Premises	2,517	8,880	7,581	18,978
IT	11,168	39,407	33,645	84,220
Office	7,114	25,102	21,431	53,647
Staff costs & associated costs	38,850	137,083	117,041	292,974
Governance	3,413	12,043	10,282	25,738
	<u>63,062</u>	<u>222,515</u>	<u>189,980</u>	<u>475,557</u>

9. GOVERNANCE COSTS

	Total Funds 2019 £	Total Funds 2018 £
Audit and accountancy fees	14,800	12,480
Other Direct cost	3,776	1,741
Staff costs	15,997	11,517
	<u>34,573</u>	<u>25,738</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

10. NET INCOME/(EXPENDITURE) FOR THE YEAR	2019 £	2018 £
<b>This is stated after charging:</b>		
Depreciation of tangible fixed assets:		
- owned by the charity	8,947	14,580
Pension costs	60,566	47,816
Auditors' remuneration - audit services (excluding VAT)	11,000	10,400
- other services	3,800	2,800
	<u>83,313</u>	<u>75,602</u>

During the year, no Trustees received any remuneration (2019: £Nil) or any benefits in kind (2019: £Nil).  
During the year, no Trustees were reimbursed expenses (2019: £Nil).

11. STAFF COSTS	2019 £	2018 £
<b>Staff costs were as follows:</b>		
Wages and salaries	1,409,871	1,284,098
Social security costs	152,729	133,879
Pension costs	60,566	47,816
	<u>1,623,166</u>	<u>1,465,793</u>

The average monthly number of employees during the year was as follows:

	2019 No.	2018 No.
Charitable activity		
- Death Penalty (DP)	14	13
- Promotion of human rights in counter-terrorism (HRACT)	8	12
Raising funds - fundraising	3	6
Support	4	4
	<u>29</u>	<u>35</u>

One employee received remuneration within the banding £60,000 to £70,000 in the year (2018: none).

**Remuneration for Key Management Personnel**

Reprieve considers its Executive Directors, Team Directors and Deputy Directors to be key management personnel. The total remuneration, benefits and pensions paid to them in the year was £456,321 (2018: £302,628).

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

12. TANGIBLE FIXED ASSETS	Office equipment £	Furniture & fittings £	2019 Total £
<b>Cost</b>			
At 1 January 2019	105,046	1,582	106,628
Additions	33,252	-	33,252
At 31 December 2019	<u>138,298</u>	<u>1,582</u>	<u>139,880</u>
<b>Depreciation</b>			
At 1 January 2019	91,232	1,582	92,814
Charge for the year	8,947	-	8,947
At 31 December 2019	<u>100,179</u>	<u>1,582</u>	<u>101,761</u>
<b>Net Book Value</b>			
At 31 December 2019	<u>38,119</u>	-	<u>38,119</u>
At 31 December 2018	<u>13,814</u>	-	<u>13,814</u>
<b>13. DEBTORS</b>			
		<b>2019</b>	<b>2018</b>
		£	£
Trade Debtors		115,574	124,211
Other debtors		2,250	2,250
Rent deposit		45,566	45,566
Prepayments		45,509	46,621
Tax recoverable on gift aid		37,740	18,423
Cash advance		135,305	-
		<u>381,944</u>	<u>237,071</u>
<b>14. CREDITORS: amounts falling due within one year</b>			
		<b>2019</b>	<b>2018</b>
		£	£
Trade creditors		42,299	39,408
Other taxation and social security		46,388	31,086
Other creditors		33,938	41,498
Accruals & deferred income (see below)		685,824	71,470
		<u>808,449</u>	<u>183,462</u>
<b>15. CREDITORS: amounts falling due after more than one year</b>			
		<b>2019</b>	<b>2018</b>
		£	£
Other creditors		20,439	11,679
Deferred income (see below)		300,000	-
		<u>320,439</u>	<u>11,679</u>

Deferred income for 2018 totalled £23,482 and was fully released in 2019. Deferred income for 2019 totalled £944,863, of which £300,000 is to be released over 2021, 2022 and 2023, and the balance of £644,863 relates to the next financial period.

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

16. STATEMENT OF FUNDS	Brought forward 2019 £	Income 2019 £	Expenditure 2019 £	Transfers 2019 £	Carried forward 2019 £
<b>Unrestricted funds</b>					
General funds	1,458,766	1,604,241	(1,672,720)	-	1,390,287
<b>Restricted funds</b>					
<b>Casework</b>					
8 <sup>th</sup> Amendment	-	1,161	-	-	1,161
German Federal Foreign Office	-	80,808	(80,808)	-	-
Office					
Reprieve US	9,698	96,507	(99,549)	-	6,656
Bertha Foundation	-	156,521	(156,521)	-	-
EC Project	-	45,000	(23,260)	-	21,740
Individuals	-	78,830	(78,830)	-	-
Oak Foundation	-	-	-	-	-
Foreign Commonwealth Office	-	180,742	(180,742)	-	-
Clifford Chance	-	150,096	(114,116)	-	35,980
OSI	104,533	243,045	(315,759)	-	31,819
Other restricted funds	42,698	190,864	(190,392)	-	43,170
<b>Advocacy</b>					
Donations from individuals	-	24,000	(24,000)	-	-
	156,929	1,247,574	(1,263,977)	-	140,526
<b>Total of funds</b>	1,615,695	2,851,815	(2,936,697)	-	1,530,813

**Restricted funds:**

**Casework**

Reprieve's Casework Programme provides legal and investigative help to prisoners held on death row in Guantánamo Bay or in secret prisons worldwide. We focus our resources on cases which are likely to lead to strategic changes in the law and which expose systemic flaws on the administration of justice.

**Advocacy**

The Advocacy programmes covers work done by our fellows worldwide. Our fellows work on the full range of Reprieve's projects and are based in Indonesia, Pakistan, Malawi, Tanzania and the USA.

17. STATEMENT OF FUNDS (continued)

STATEMENT OF FUND MOVEMENTS FOR THE PRIOR YEAR

	Brought forward 2018 £	Income 2018 £	Expenditure 2018 £	Transfers 2018 £	Carried forward 2018 £
<b>Unrestricted funds</b>					
General funds	1,565,831	1,411,861	(1,518,926)	-	1,458,766
<b>Restricted funds</b>					
<b>Casework</b>					
8 <sup>th</sup> Amendment	-	18,775	(18,775)	-	-
Anonymous (organisation)	(614)	67,685	(67,071)	-	-
German Federal Foreign Office	-	127,796	(118,098)	-	9,698
Reprieve US	9,764	87,373	(97,137)	-	-
Bertha Foundation	26,379	76,690	(103,068)	-	-
Individuals	-	135,000	(135,000)	-	-
Oak Foundation	152,658	530,238	(535,666)	-	147,230
Other restricted funds	-	24,000	(24,000)	-	-
<b>Advocacy</b>					
Donations from individuals	188,187	1,067,557	(1,098,815)	-	156,929
<b>Total of funds</b>	<b>1,754,018</b>	<b>2,479,418</b>	<b>(2,617,741)</b>	<b>-</b>	<b>1,615,695</b>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2019 £	Unrestricted Funds 2019 £	Total Funds 2019 £
Tangible fixed assets	-	38,119	38,119
Current assets	140,526	2,481,056	2,621,582
Creditors due within one year	-	(808,449)	(808,449)
Creditors due in more than one year	-	(320,439)	(320,439)
	140,526	1,390,287	1,530,813
	Restricted Funds 2018 £	Unrestricted Funds 2018 £	Total Funds 2018 £
Tangible fixed assets	-	13,814	13,814
Current assets	156,929	1,640,093	1,797,022
Creditors due within one year	-	(183,462)	(183,462)
Creditors due in more than one year	-	(11,679)	(11,679)
	156,929	1,458,766	1,615,695



**19. PENSION COMMITMENTS**

The Charity operated a defined contribution scheme for its employees making a contribution of up to 5% of the gross salary. The assets of the scheme are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity which amounted to £60,566 (2018: £47,816). Contributions totalling £21,632 (2018: £ Nil) were payable to the fund at the balance sheet date and are included in creditors.

**20. OPERATING LEASE COMMITMENTS**

At 31 December 2019, the company had annual commitments under non-cancellable operating leases as follows:

	Office premises	
	2019	2018
Expiry date:	£	£
Amounts due < 1 year	100,108	100,108
Between 2 and 5 years	175,189	275,297
	175,189	275,297

The charge to the Statement of Financial Activities in 2019 is £100,108 (2018 £86,381).

**21. CONTINGENT RENT LIABILITIES**

The annual rent was subject to review as at 8 October 2017 and the revised rental rate will apply for the remaining five years of the lease term. Whilst the review is under negotiation, the lease terms state that the previous annual rent will remain in force and following conclusion of the negotiations the revised rental charge will be backdated from 8 May 2018. As at the date of signing these accounts, the negotiations were still ongoing and the revised rental amount unknown and so no provision has been made for the back dated rental cost. The lease commitments above have been calculated on the basis of the existing rental value.

**22. RELATED PARTY TRANSACTIONS**

In 2019, the Charity received £11,000 (2018: £11,000) from the Hollick Family Charitable Trust. Lady Sue Woodford-Hollick is a trustee of the Hollick Charitable Trust and of the Charity. In 2019, the Charity also received a total of £80,460 in donations from trustees in their personal capacity (2018: £35,501).

**23. FUNDING PROVIDED BY REPRIEVE TO REPRIEVE US**

Reprieve US is a public charitable organisation with section 501(c)(3) status under the United States Internal Revenue Code. It is a fully independent legal entity, with its own board and staff in the US, and with strategic objectives that mirror those of the Charity (referred to below as Reprieve UK for clarity).

Reprieve US works with Reprieve UK and independently on projects and cases, to litigate on behalf of victims of human rights abuses, to communicate and raise awareness of the issues on which Reprieve UK and Reprieve US campaign, and to raise funds for this work from US sources.

In 2019, Reprieve US provided a sub grant to Reprieve UK for £96,507 (2018: £127,796). This was to directly employ a staff member in London working in the Digital team, and to fund a proportion of the salary and on-costs of specific Reprieve UK personnel commensurate with their contribution to the services essential to the functioning and work of Reprieve US. This was not fully spent in this year and we carried forward £6,656 (2018: £9,697).

## REPRIEVE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2019

#### 24. SUBSEQUENT EVENTS

The worldwide outbreak of the virus causing COVID-19 represents a significant event since the end of the financial period. The Trustees have reviewed the potential impact of the virus on operations for 12 months from the date of signing this report, including assessing the cash flow forecasts in light of the potential impact on our beneficiaries, staff, funding, and supply chains, and have concluded (Note 1) that the going concern basis remains an appropriate basis of preparation for these financial statements.

COVID-19 is considered to be a non-adjusting post balance sheet event and therefore has not been taken into account in preparing the statement of financial position as at 31 December 2019.

#### 25. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES (Incorporating income and expenditure account)

	Notes	Restricted funds £	Unrestricted Funds £	Total 2018 £
<b>INCOME FROM:</b>				
<b>Donations and legacies</b>	2	82,951	1,133,314	1,216,265
Charitable activities:				
Death penalty (DP)	3	476,937	125,425	602,362
Promotion of human rights in counter- terrorism (HRACT)	3	507,669	125,425	633,094
Other trading activities	4	-	15,981	15,981
Investments	5	-	5,050	5,050
Foreign exchange gain		-	6,666	6,666
<b>Total income</b>		<u>1,067,557</u>	<u>1,411,861</u>	<u>2,479,418</u>
<b>EXPENDITURE ON:</b>				
<b>Raising Funds</b>	6	76,915	270,214	347,129
<b>Charitable activities:</b>				
Death Penalty (DP)	7	557,023	667,833	1,224,856
Promotion of human rights in counter- terrorism (HRACT)	7	464,877	580,879	1,045,756
<b>Total expenditure</b>		<u>1,098,815</u>	<u>1,518,926</u>	<u>2,617,741</u>
<b>Net (expenditure) income</b>	10	(31,258)	(107,065)	(138,323)
<b>Transfers between funds</b>		-	-	-
<b>Net movement in funds</b>		<u>(31,258)</u>	<u>(107,065)</u>	<u>(138,323)</u>
<b>Reconciliation of funds</b>				
Total funds at 1 January		<u>188,187</u>	<u>1,565,831</u>	<u>1,754,018</u>
<b>TOTAL FUNDS AT 31 DECEMBER</b>	16,17	<u><u>156,929</u></u>	<u><u>1,458,766</u></u>	<u><u>1,615,695</u></u>

All amounts derived from continuing activities.