REPRIEVE

England & Wales · Charity number 1114900

Details

Status	Registered
Legal form	Charitable company
Company number	05777831
Registered	2006-06-27
Register	View on the Charity Commission register

Contact

Address	Po Box 78292 London E1W 9SS
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Email	info@reprieve.org.uk
Website	www.reprieve.org

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Activities

Objects: 1. TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) THROUGHOUT THE WORLD WITH A FOCUS ON THE USE OF THE DEATH PENALTY IN CONTRAVENTION OF ARTICLE 3, THE RIGHT TO LIFE, LIBERTY AND SECURITY OF PERSON, AND ARTICLES 5-11, THE RELATED RIGHTS TO EQUAL TREATMENT, A FAIR TRIAL AND FREEDOM FROM TORTURE OR CRUEL, INHUMAN DEGRADING TREATMENT OR PUNISHMENT.THIS OBJECT WILL BE ACHIEVED THROUGH CASEWORK, ADVOCACY AND OUTREACH, BY ALL OR ANY OF THE FOLLOWING MEANS:1.1 OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE, INCLUDING PROVIDING LEGAL ADVICE, LEGAL REPRESENTATION, CASE INVESTIGATION AND OTHER ASSISTANCE TO INDIVIDUALS FACING THE DEATH PENALTY AND OTHER RELATED ABUSES OF HUMAN RIGHTS;1.2 RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE SUCH AS THE DEATH PENALTY, THROUGH LEGAL ADVICE, REPRESENTATION, INVESTIGATION AND OTHER ASSISTANCE, INCLUDING WITH REGARD TO INHUMANE CONDITIONS IN PRISON OR ON DEATH ROW;1.3 MONITORING ABUSES OF HUMAN RIGHTS INCLUDING IMPOSITION OF THE DEATH PENALTY;1.4 EDUCATING THE PUBLIC ABOUT HUMAN RIGHTS AND THE DEATH PENALTY;1.5 EDUCATING AND TRAINING LEGAL AND OTHER PROFESSIONALS WHO PROVIDE ASSISTANCE TO PEOPLE FACING THE DEATH PENALTY AND OTHER ABUSES OF HUMAN RIGHTS;1.6 PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS, ESPECIALLY THOSE PERTAINING TO THE USE OF THE DEATH PENALTY;1.7 CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW, WITH A FOCUS ON THE DEATH PENALTY;1.8 COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION AS IT RELATES TO THE DEATH PENALTY AND OTHER RELATED ISSUES;1.9 RAISING AWARENESS OF HUMAN RIGHTS ISSUES, ESPECIALLY THOSE RELATING TO THE DEATH PENALTY;1.10 RESEARCH INTO HUMAN RIGHTS ISSUES SURROUNDING USE OF THE DEATH PENALTY AND OTHER ABUSES OF HUMAN RIGHTS;1.11 PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS RELATED TO THE DEATH PENALTY;1.12 PROMOTING RESPECT FOR HUMAN RIGHTS RELATED TO THE DEATH PENALTY AMONG INDIVIDUALS AND CORPORATIONS;1.13 INTERNATIONAL ADVOCACY OF HUMAN RIGHTS RELATING TO THE DEATH PENALTY;1.14 ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS RELATING TO THE DEATH PENALTY.2. TO RELIEVE 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 FO THEIR POVERTY ARE IN NEED OF LEGAL REPRESENTATION OR OTHER ASSISTANCE

Activities: We are an international legal action charity that uses strategic interventions to end the use of the death penalty globally, and to end extreme human rights abuses carried out by states in the context of the so-called "war on terror".

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups

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Geography

- **Area of benefit:** WORLDWIDE
- Egypt
- India
- Indonesia
- Kenya
- Malawi
- Malaysia
- Pakistan
- Tanzania
- United States
- Yemen

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£4,019,375	£3,538,003	£1,978,957	42
2023-12-31	£3,581,757	£3,536,042	£1,497,585	42
2022-12-31	£3,603,319	£3,720,994	£1,451,870	43
2021-12-31	£3,581,107	£3,476,308	£1,569,545	44
2020-12-31	£3,311,838	£3,310,914	£1,464,746	38

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Trustees

Name	Role	Appointed
Christopher Duckett		2022-04-06
Eric Lewis		2026-01-22
Harisimran Arora-Lalani		2023-10-10
Helen Marshall		2023-10-20
Jane Elaine Tenenbaum		2020-09-18
Luca Bosatta		2021-10-13
Matthew McGregor		2022-04-06
Nawaz Mohammed Hanif		2025-01-16
Rupert Welchman		2023-10-17
Shaun Woodward		2026-01-16
Stephen Kinsella		2019-10-23

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REPRIEVE

England & Wales - Charity number 1114900

Accounts

REPRIEVE

Annual Report and Financial Statements

For the year ended 31 December 2024

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Reference and administrative information

Trustees	Dame Elish Angiolini LT DBE PC KC FRSA FRSE	Chair
	Alexandra Pringle	Retired May 2025
	Ayesha Hazarika MBE	Retired May 2025
	Christopher Duckett	
	Helen Marshall	
	Jane Lush	
	Luca Bosatta	
	Matthew McGregor	
	Nawaz Hanif	Appointed Jan 2025
	Rupert Welchman	
	Simi Arora-Lalani	
	Simon Tuttle	Retired Apr 2024
	Stephen Kinsella OBE	
	Yemsrach Hailemariam	Retired Jan 2024
Joint Executive Directors	Anna Yearley OBE	Resigned Apr 2025
	Maya Foa	
Interim Deputy Executive Director	Daniel Dolan	From Nov 2024
Interim Chief Operations Officer	Mufeedah Bustin	From Jan 2025
Casework Director	Chai Patel	
	Harriet McCulloch	Interim from Nov 2024
Advocacy Director	Daniel Dolan	
	Chai Patel	Interim from Nov 2024

Registered address

10 Queen Street Place
London EC4R 1BE

Company registration number

05777831

Charity registration number

1114900

Auditor

Buzzacott Audit LLP
130 Wood Street
London EC2V 6DL

Bankers

Barclays Bank plc
Leicester LE87 2BB

The Co-operative Bank plc
P.O. Box 250
Skelmersdale
Lancashire WN8 6WT

Virgin Money plc
Jubilee House
Gosforth
Newcastle upon Tyne NE3 4PL

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton NN3 6NW

Joint Executive Directors' introduction

Against a backdrop of rising authoritarianism and assaults on the rule of law, Reprieve's work has never been more important. Despite the many challenges of the past year, from the execution crisis unfolding in Saudi Arabia to the election of Donald Trump in the United States, we remain energised to challenge extreme human rights abuses and are grateful to everyone who has stood by our side.

2024 saw us celebrate our 25th anniversary. Over those last 25 years we have won significant battles against abusive state power, and 2024 was no exception.

In our casework we successfully prevented death sentences and executions in countries from Malaysia to the United States, while helping secure the release of clients from arbitrary detention in the desert camps of North East Syria and the US prison facility in Guantánamo Bay. We also used insight gathered from our casework to challenge systemic injustices: revealing for the first time that Black prisoners in the US have 220% higher odds of suffering a botched execution, and deploying our findings on executions in Saudi Arabia to help defeat the Kingdom's bid for a seat on the UN Human Rights Council.

Throughout 2024 we needed to be agile and responsive in the face of enormous global upheaval.

The election of President Trump represents a handbrake turn to progress on many of our issues, as we have learned from the flurry of executive orders issued in the very first days of his administration. The fall of Bashar al-Assad's regime in Syria in December will impact our work on the arbitrary detention of 56,000 people detained – more than half of them children – in facilities in North East Syria.

Elections and political turmoil in Pakistan continue to impact our work, where we are closely following implementation of the abolition of the death penalty for drugs – a huge milestone from 2023.

Our response to these challenges will be powered by our incredible partners across the world – a truly global network of lawyers, investigators, and campaigners. We are also proud to have the pro bono support of international law firms, working together to build formidable partnerships, greater than the sum of their parts. Together, we will rise to the profound challenges that lie ahead.

Finally, a note on the financial challenges facing the charity sector, including Reprieve. The need for our work is growing, and at the same time, we are seeing a sector-wide decline in individual and regular giving, as people understandably are impacted by the cost-of-living crisis and are making tough choices about how they spend their money. Institutional human rights funding is under strain, and will continue to be as the world becomes more hostile. We are proud of our diversified funding model, which has enabled us to weather the storm, but we are not immune to the challenges. We are actively working to secure long-term giving, which matches our ambition to pursue long-term strategic work. This year, we were incredibly honoured to receive a significant legacy from a long-term supporter. We will ensure that his generosity and commitment to justice will live on in our work for many years to come, thanks to this incredible gift. We are grateful to everyone who chooses to remember Reprieve in their will.

We would like to say a huge thank you to all of our dedicated staff, fellows, consultants, partners, lawyers, campaigners, investigators, supporters and funders for standing alongside Reprieve this year. This report details our collective successes in 2024. Fighting for systemic change is never the easy option, and we are grateful for your partnership and support. Thank you.



Anna Yearley OBE
Joint Executive Director



Maya Foa
Joint Executive Director

Chair's foreword

On behalf of the Board of Trustees at Reprieve, I would like to express our great pride in the incredible achievements of this organisation in 2024. Reprieve continues to punch above its weight, making a significant contribution to global efforts to abolish the death penalty and challenge fundamental human rights violations committed in the name of counter-terrorism.

Over 20 years ago, Reprieve was among a group of organisations who won a US Supreme Court battle to gain access to Guantánamo Bay and ensure legal representation for detainees. This year, we achieved another milestone: we witnessed the release of the final two people Reprieve has supported over many years from the facility. They had been detained for an appalling 17 years and 22 years respectively. While they will never get this time back, they are now able to rebuild their lives away from the horrors of Guantánamo.

The institutional expertise developed in fighting arbitrary detention in Guantánamo has equipped Reprieve to challenge another appalling instance of mass unlawful detention: the continued imprisonment of thousands of people in desert camps in North East Syria. Reprieve is a driving force behind legal efforts to secure the repatriation of foreign nationals arbitrarily detained in the region; where there are currently around 65 British nationals, of which around half are children, being indefinitely held in horrific conditions. This year, the team secured the repatriation of one British family and supported many more in challenging their continuing detention.

Reprieve has developed a growing specialism in ensuring access to justice for people who finally have the opportunity for a fair hearing after having received the mandatory death penalty. This is a sentence still on the books in many countries previously colonised by the British, which forces judges to sentence defendants to death for certain criminal offences. This sentence leaves no room for mercy or consideration of individual circumstances, and thankfully many states are abolishing it or rolling back its scope. As states around the world abandon this cruel approach to criminal sentencing, space opens up for courts to hear the human stories of those facing the death penalty and Reprieve has led projects around the world to ensure this happens.

This year we have shared the lessons from our award-winning resentencing project in Malawi with Kenyan, Tanzanian and Malaysian stakeholders. Death row in Malawi remains empty thanks to our work, and there is an ever-growing consensus of support between civil society and the government to abolish the death penalty by law. In Kenya, Reprieve has collected 1,000 case files and has trained a group of lawyers from the Law Society to commence representation on these cases in 2025. In Malaysia, over 1,000 people had their resentencing cases heard this year in a rapid process. Current data indicates that over 95% of them avoided the death penalty. In Tanzania, pressure is building to abolish the mandatory death penalty with a 10th consecutive African Court of Human and Peoples' Rights ruling that it is unconstitutional.

I am extremely proud of Reprieve being an organisation which is willing to hold the most powerful governments to account. This year, the execution crisis in Saudi Arabia has been shocking. Reprieve successfully campaigned for UN member states to reject Saudi Arabia's bid for a seat on the United Nations Human Rights Council, building on the incredible data collection and international advocacy of the Reprieve team, who raised the alarm about a record-breaking number of executions. In the United States, individual states are increasingly desperate to execute their death row populations; their inability to access medicines to divert for use in executions continues to be a major driving force behind the low numbers of executions.

Reprieve is so effective because of our collaborative approach. Our efforts are steered by local partners in every jurisdiction where we work, and we seek to support their efforts in a range of ways – through campaigning, legal work, technical assistance, or specialist input on international law.

The work Reprieve does is hard. There are ups and many downs. Our work is the product of our dedicated and resolute team, principled and committed supporters, and tried and tested strategies for success. Alongside my fellow Trustees, I am incredibly proud of everything Reprieve has achieved over the last year. Thank you to everyone who has supported this work.



Dame Elish Angiolini
LT DBE PC KC FRSA FRSE
Chair of the Board of Trustees

Trustees' report

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 2024. 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" 2019. The Trustees are satisfied that the objects and mission of the charity, and the activities to pursue them described below, satisfy the principles of public benefit set out in The Charity Commission's "Public Benefit: Rules for Charities".

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, secondees and partner organisations for their continuing hard work and dedication in seeking a world without the death penalty and extreme human rights abuses carried out in the name of "counter-terrorism" or "national security".

Our vision and mission

Our vision

A world without the death penalty or extreme human rights abuses



Reprieve's vision is a world without the death penalty or extreme human rights abuses carried out in the name of "counter-terrorism" or "national security".

Our mission

To use strategic interventions to achieve our vision

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 in the name of "counter-terrorism" or "national security".



Reprieve is:

Agile

We work in dynamic and fast-moving areas, where our agility enables us to react quickly and stay on the front foot.

Creative

We capture the zeitgeist. We find new ways to frame the debate, and new ways to change people's minds.

Fearless

We are fearless in ambition, and optimistic in our goals.

Effective

We work hard, and we punch above our weight. Individual victories lead to systematic change.

Resilient

Progress is rarely linear, and sometimes things will not go our way. We regroup, reassess, and go again.

Resolute

We are professional, respectful and accountable. Our commitment is unwavering.

Where we work

Reprieve is based in London (UK) and we proudly collaborate with a network of fellows, consultants and partners around the world to help people facing the death penalty and extreme human rights abuses committed in the name of "counter-terrorism" or "national security".

Together we work for systemic change by investigating our clients' cases, fighting on their behalf in the courts of law, advocating for them with political decision-makers, and campaigning in the court of public opinion.

2024 was a year of significant geopolitical change. We closely monitor the political, social and economic environments in the regions where we work, and adapt our strategies to secure results on our clients' cases and the wider issues on which we campaign.

We assisted our client Ali Kololo to launch a civil claim in the United Kingdom to seek accountability and redress for the role of the Metropolitan Police in his wrongful conviction and death sentence in Kenya. Ali spent 11 years wrongfully imprisoned before being released in 2023. Our investigations showed that the Metropolitan Police had used torture-tainted testimony and gathered crucial evidence potentially helpful to Ali's defence, but had failed to provide this at Ali's trial, leading to his conviction eventually being overturned.

We secured the repatriation of a British family from arbitrary detention in North East Syria, and assisted many more families in challenging their continued detention.

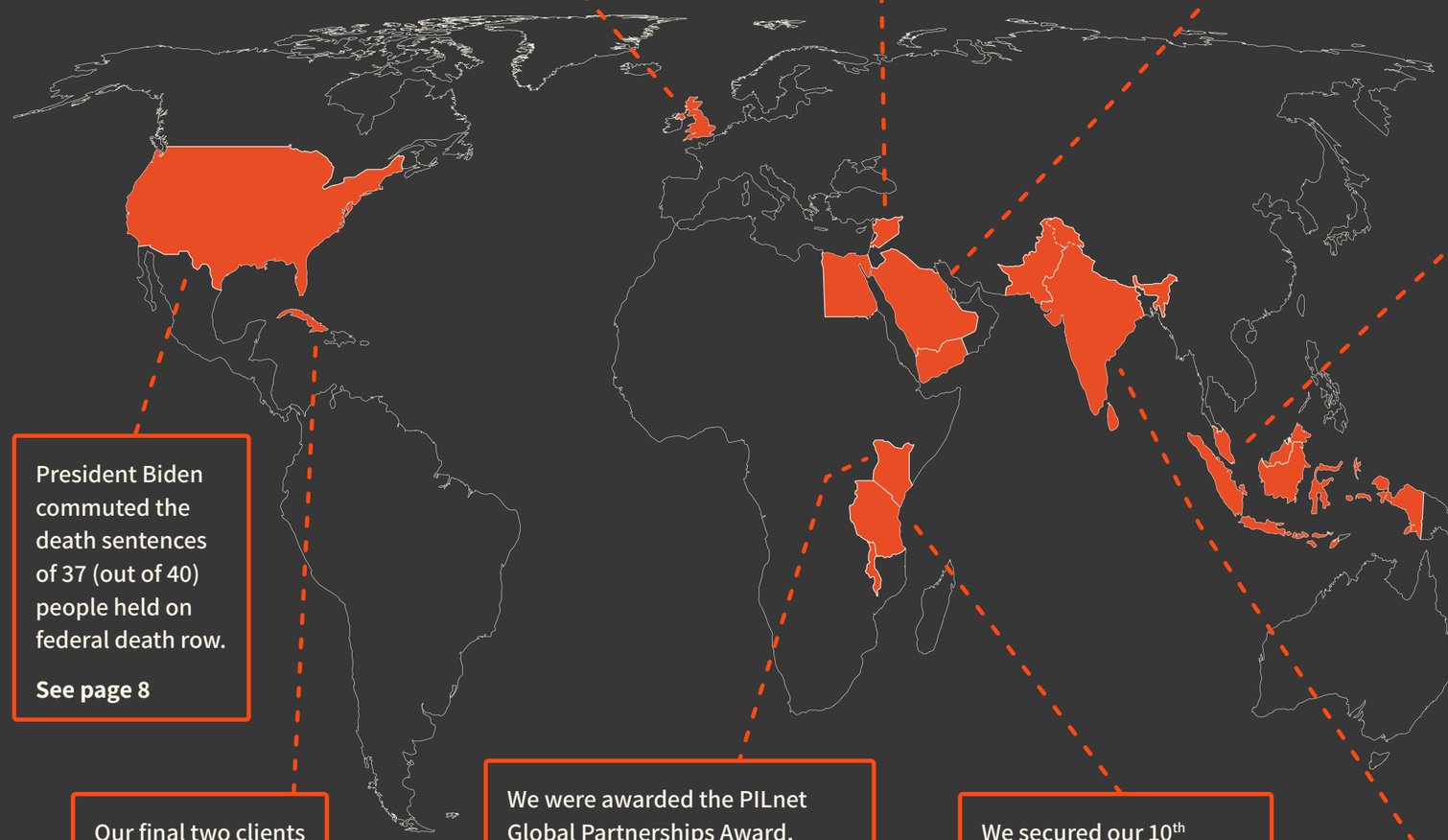
See page 22

We documented a record-breaking year of executions in Saudi Arabia and raised the alarm internationally, successfully campaigning against the Kingdom's bid for a seat on the United Nations Human Rights Council.

See page 10

Over 1,000 people in Malaysia received access to justice and had their cases reheard following the abolition of the mandatory death penalty and imprisonment for natural life in 2023.

See page 11



President Biden commuted the death sentences of 37 (out of 40) people held on federal death row.

See page 8

Our final two clients were released from Guantánamo after they had been held for 17 and 22 years without charge or trial.

See page 24

We were awarded the PILnet Global Partnerships Award, alongside our pro bono partners Linklaters LLP and Lineal, for our work facilitating access to justice for Kenyan prisoners eligible for resentencing, having received a mandatory death penalty.

See page 9

We secured our 10th consecutive victory in the African Court of Human and Peoples' Rights, in a case which ruled that the mandatory death penalty is unlawful.

See page 9

We continued to support our long-term client, British national Jagtar Singh Johal, who has been arbitrarily detained in India since 2017.

See page 12

Based on the **United Nations map**

Highlights from 2024

Death penalty

Reprieve challenges the death penalty in individual cases and uses the insight from this work to campaign for meaningful systemic change.

Ending the use of the death penalty worldwide is our goal, and we use a combination of strategic litigation, advocacy, and campaigning to achieve this.

Pages 8 to 20 document some of the highlights of our death penalty work in the US, Sub-Saharan Africa, the Middle East and North Africa, South Asia, and South East Asia.

Reprieve's death penalty work in 2024 in numbers:



We revealed for the first time that

Black people had 220% higher odds of suffering a botched lethal injection execution than white people

in a groundbreaking research project that analysed 1,407 lethal injection executions in the United States since 1977.

We trained 90 pro bono lawyers in Kenya

who will take on around 1,000 cases as part of the Kenya resentencing project



In total, 5,000 people are eligible to receive new sentences following the abolition of the mandatory death penalty.

We secured our 10th consecutive victory



in the African Court of Human and Peoples' Rights

fighting a case where the mandatory death penalty was ruled to be unlawful.

We extensively documented the growing execution crisis in Saudi Arabia, showing that



at least 345 executions were carried out

(a record number). 136 of these were foreign nationals, a significant increase on 2023 (38).

Our resentencing project contributed to

over 1,000 people receiving new sentences in Malaysia



following the abolition of the mandatory death penalty. 95% of these avoided the death penalty being handed down for a second time.

United States

Reprieve has been working on the death penalty in the United States for 25 years. Together with our sibling organisation, Reprieve US, we deliver strategic initiatives, casework and campaigns to support the fight for individuals on death row, and challenge the systemic issues which underpin capital punishment in the United States.

Our work focuses on method of execution issues, primarily lethal injection as this is the most widely used and the most difficult for prisoners to challenge. We have supported a growing coalition of opposition to lethal injection which includes lawyers, pharmaceutical manufacturers, medicine distributors, public health and drug safety experts, investors and insurance firms. Our goal is to protect medicines from being misused in executions, and to debunk the myth that any execution can be humane.

In 2024, we published landmark research into botched lethal injection executions; defined as an execution which goes wrong, often resulting in a prolonged and painful death. Our research revealed for the first time that systemic racism in the criminal justice system extends all the way to the execution chamber, as Black people had 220% higher odds of suffering a botched execution than white people in the modern era of the death penalty in the US. You can read more about our findings on page 13.

In early 2025, President Trump signed an executive order that endorsed the death penalty and tasked the Attorney General with supporting states to carry out executions. A diverse coalition of organisations and individuals is working hard to protect the progress from recent years.

Our highlights from 2024 include:

- Executions in 2024 remained near a historic low point; 25 executions were carried out, marking the 10th consecutive year with fewer than 30 executions. This is less than half of the number of executions in 2009, as states struggle to obtain the drugs required for lethal injection executions.
- In one of the last acts of his presidency, President Biden commuted the death sentences of 37 (out of 40) people held on federal death row, including a man whose case Reprieve had worked on for a number of years.
- Lethal injection issues featured prominently in an extensive review of the federal execution protocol by the Biden Administration's Department of Justice. Following a process into which Reprieve provided extensive expert input, the Attorney General under President Biden ordered the Director of the Federal Bureau of Prisons to rescind the federal execution protocol, saying the review had "concluded that there is significant uncertainty" over whether the drug used in the federal execution protocol, and in many executing states, "treats individuals humanely and avoids unnecessary pain and suffering".
- We revealed for the first time that Black people had 220% higher odds of suffering a botched lethal injection execution than white people, publishing this finding in a groundbreaking report: **Lethal injection in the modern era: cruel, unusual and racist**. This report drew on an extensive investigation which analysed every execution in the modern era of the death penalty (1,407 executions since 1977).
- We assisted over 70 FDA-approved global pharmaceutical companies to protect their medicines and prevent executing states from purchasing their FDA-approved medicines for misuse in executions against the companies' clear public position and often in violation of their controls.
- Many executing states do not have access to lethal injection drugs needed to execute. This includes Ohio, which has had a pause on executions for more than four years due to lethal injection issues.
- We published the fourth edition of the State-by-State Risk Index via our industry-facing resource, the Lethal Injection Information Center. We identified the issues of execution secrecy and lack of transparency in executions in 20 high-risk states as well as the federal government.

> **"The death penalty is a racist, cruel and inhumane punishment that has no place in a just society. Capital punishment has disproportionately killed Black people in America and the lethal injection method has caused unconscionable suffering."**
>
> **Congresswoman Ayanna Pressley on the release of our report,**
> ***Lethal injection in the modern era: cruel, unusual and racist***

Africa

We are working with a coalition of organisations and activists on long-term strategic projects to abolish the death penalty in Malawi, Kenya and Tanzania, with each country on its own journey towards abolition.



Based on the **United Nations map**

In Malawi, our decade-long resentencing project has concluded, through which 169 people have avoided the death sentence, and no new death sentences have been handed down. In Kenya, we have made huge strides in a much larger ongoing resentencing project, where many of the 5,000 people eligible for resentencing have yet to have their sentences reheard. In Tanzania, we secured a 10th victory at the African Court of Human and Peoples' Rights, in a case which saw Tanzania's mandatory death penalty ruled unconstitutional. Working across the region, we can ensure that progress in one country can be drawn upon in another.

This year, Reprieve's work on resentencing in Kenya was recognised, alongside our pro bono partners Linklaters LLP and Lineal, by winning the PILnet Global Partnerships Award. Working in partnership is essential to our success. This year we have strengthened our relationship with the Kenya Judicial Academy, UK pro bono law firm partners and pro bono lawyers in Kenya. You can read more about our partnerships in Africa on page 15.

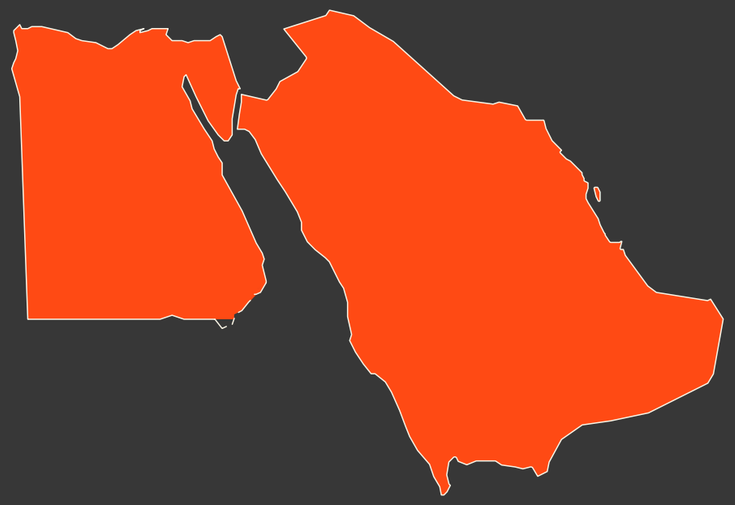
Our highlights from 2024 include:

- Following the conclusion of our award-winning resentencing project in Malawi, which has seen 169 people avoiding the death sentence, Malawi's death row remains empty. This year we have consolidated the progress made, and no new death sentences were handed down in 2024.
- In Malawi, public and private opposition to the death penalty remains strong. The Minister of Justice has reaffirmed Malawi's commitment to abolishing the death penalty by law. We continue to work together with our partners and the government to achieve this goal.
- Reprieve, Linklaters LLP and Lineal were awarded the 2024 PILnet Global Partnership Award for our work to identify and support the 5,000 people sentenced to death in Kenya whose cases became eligible for resentencing following the abolition of the mandatory death penalty in 2017.
- We delivered training to 90 pro bono lawyers in Kenya, who will actively take on resentencing cases. Reprieve is also directly working on 15 strategic cases, selected as being among the most urgent as they highlight systemic issues with the death penalty. This includes women on death row, who are disproportionately represented on death row in Kenya.
- We held a successful colloquium with judges of the Kenyan High Court and Court of Appeal to discuss progress and challenges in the resentencing process.
- We achieved a 10th victory in the African Court of Human and Peoples' Rights, in a case which saw the mandatory death sentence in Tanzania ruled unlawful. These judgments are building pressure for Tanzania to abolish the mandatory death penalty.

> **"The death penalty does not hold a place in today's society."**
>
> **Winnie Syombua, one of Reprieve's fellows in Kenya, on *Capital FM (Kenya)*, 9 April 2024**

Middle East and North Africa

In 2024, execution numbers in the Kingdom of Saudi Arabia reached record highs. This has occurred under the cover of significant geopolitical events: elections in the United States, ongoing conflicts around the world, and a crowded media landscape. Despite promises by the Saudi authorities since 2022 to codify the country's penal code, a pervasive lack of clarity has resulted in a significantly higher risk of the death penalty being handed down.



Based on the **United Nations map**

This execution crisis has been taking place despite the Crown Prince's repeated public commitments to limit the use of the death penalty to the most serious offences and to end the death penalty for childhood crimes. 2024 will be remembered as the year these commitments were exposed as empty.

Reprieve is one of few organisations to work on the issue of the death penalty in Saudi Arabia, which is widely considered to be one of the most prolific executing states globally. Despite the scale of the issue, we have contributed towards significant wins this year. Reprieve successfully campaigned alongside other human rights organisations against Saudi Arabia's bid to win a seat on the United Nations Human Rights Council, which ultimately failed in October. Alongside our partners, the European Saudi Organisation for Human Rights, we have established unprecedented access to individuals on death row, which has enabled us to expand our work to support people facing the death penalty for drug offences.

In addition to our work in Saudi Arabia, we also investigate and analyse the application of the death penalty in Bahrain and Egypt.

Our highlights from 2024 include:

- Our investigation team collected valuable data on 345 executions as they were happening; and disaggregated this information to identify trends including an increase in executions for non-lethal offences, a disproportionate number of foreign nationals executed for drug offences and a record-high number of women executed in 2024. Our work, alongside our partners the European Saudi Organisation for Human Rights, captures and verifies information, so we can raise the alarm internationally through our advocacy and media channels. You can read more about our work monitoring executions on page 17.

- We worked on seven cases of individuals facing the death penalty in Saudi Arabia. This included three child defendants accused of committing alleged crimes when they were under the age of 18 and two freedom of expression cases. This year we expanded our work on drugs, and took on two new drug offence cases.

- In October, Saudi Arabia failed in their bid to win a seat on the United Nations Human Rights Council. Reprieve and our partners briefed the international community on the human rights situation in the Kingdom through a multi-channel campaign including private advocacy with missions in Geneva and international embassies, a public campaign and work in the media. This was a huge victory for the coalition of human rights campaigners seeking to hold Saudi authorities accountable in a year when execution numbers reached record highs.

- We have worked on five cases of individuals facing the death penalty in Bahrain, including one new case to Reprieve this year. For the fifth year in a row, there were no recorded executions in Bahrain.

> **"This reform is built on a house of cards that is built on record numbers of executions."**
>
> **Jeed Basyouni, Head of Death Penalty Projects – MENA reported on *CNN* on 25 December 2024**

South East Asia

We work closely with partners to deliver strategic initiatives across South East Asia to limit the death penalty, with particular focus on the death penalty for foreign nationals, and the death penalty for non-lethal drug offences. This year, we worked intensively in Malaysia and Indonesia, alongside key in-country partners including Hayat, KeKasih and LBHM. We have also worked on death penalty cases in Thailand and, for the first time, the Lao People's Democratic Republic.

This year, we played an important role in the incredibly fast-moving resentencing process in Malaysia, following the abolition of the mandatory death penalty in 2023. Over 1,000 people had their cases heard in the last year. We provided technical expertise, leveraging lessons from successful resentencing projects in Malawi and Kenya combined with domestic legal expertise from our colleagues and partners; supported and trained lawyers; and monitored resentencing hearings to gather data and support the development of jurisprudence on mitigation.

In Indonesia, we continued to support litigation on behalf of people on death row or at risk of a death sentence. As part of this work, we made significant progress in our efforts to establish best practice for consular assistance for foreign nationals facing the death penalty for non-lethal drug offences. In collaboration with our partner, LBHM, we contributed to positive outcomes for three foreign nationals by working closely with representatives of their home states. We also worked closely with civil society in Indonesia to successfully advocate for legal reform aimed at reducing the application of the death penalty.



Based on the **United Nations map**

Our highlights from 2024 include:

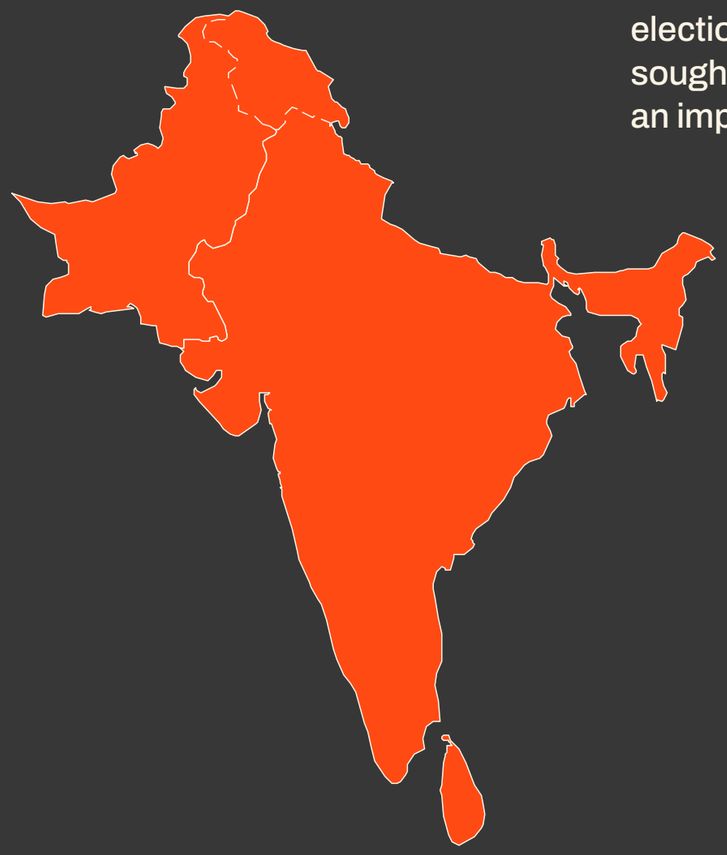
- 1,056 people were resentenced through the Malaysia resentencing project in the calendar year. Based on our records, 50 people had their death sentences maintained; and while this is 50 people too many, this represents significant progress in limiting the application of the death penalty.
- The death sentence was not handed down in any of the drug offences cases in the Malaysia resentencing project. This means that hundreds of people who were formerly sentenced to death are now serving terms of years. This is an issue we have worked on over many years across South East Asia. You can read more about our role in the process on page 19.
- We worked on the case of a Pakistani national in Malaysia, using our expertise in supporting foreign nationals and liaising with consular staff. He avoided being resentenced to death this year.
- We supported two Portuguese nationals to avoid the death penalty for non-lethal drug offences in Indonesia by supporting the Portuguese embassy in Jakarta to provide exemplary consular assistance to their nationals. We also secured successful outcomes in the case of a British national, whose petition for extraordinary judicial review was successful, and resulted in the commutation of their death sentence.
- Building on our work in Malaysia, Indonesia and Singapore, we also supported British nationals facing the death penalty in Thailand and the Lao People's Democratic Republic. In doing so, we have developed strong relationships with embassies in the region, and have applied our methodology from Malaysia and Indonesia to support these individuals.

South Asia

Following the passing of the 2023 amendment to the Control of Narcotic Substance Act, 1997, which abolished the death penalty for all drug offences in Pakistan, we have continued to monitor its implementation across the country.

Elections were held in Pakistan in February 2024, and we have been following this important shift in the political context. In this time, all of our British national clients who were facing the death penalty in Pakistan have avoided a death sentence.

In India, we have been tirelessly supporting our long-term client, Jagtar Singh Johal, a British national who has been arbitrarily detained since 2017. Following the general election in the United Kingdom, we have sought to establish bringing Jagtar home as an important priority for the new government.



Based on the **United Nations map**

Our highlights from 2024 include:

- We supported four British nationals facing the death penalty in Pakistan, with all of them avoiding a death sentence.
- We have completed research into how the Control of Narcotic Substance (Amendment) Act, 2023 has been implemented in different regions of Pakistan.
- We helped secure meetings for Gurpreet Singh Johal, the brother of British national Jagtar Singh Johal, with two different UK Foreign Secretaries, David Cameron and David Lammy. These were vital opportunities to press the case of Jagtar's arbitrary detention and urge the government to bring him home.
- Together with Gurpreet Singh Johal, we met with the First Minister John Swinney MSP, and briefed Scottish Labour members of Scottish parliament on Jagtar's arbitrary detention.

> **"We hope the Prime Minister will listen to what the First Minister has to say, respond with appropriate urgency, and do whatever it takes to bring Jagtar home to his family."**
>
> **Harriet McCulloch, Interim Director of Casework, as reported in *BBC News* on 11 September 2024**

Case study

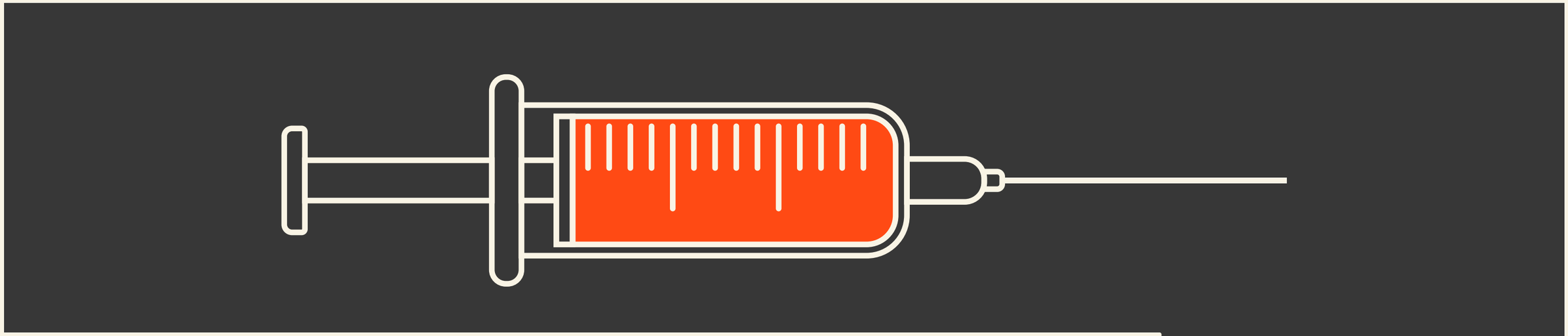
Lethal injection in the modern era: cruel, unusual and racist

In April 2024, we published a report, *Lethal injection in the modern era: cruel, unusual and racist*, which revealed the findings of our in-depth comparative study of botched lethal injection executions in the modern era of the death penalty in the United States. In total, we cross-referenced 1,407 lethal injection executions carried out between 1977 and 2023.

A botched lethal injection execution is defined as an execution administered by lethal injection which has gone wrong, often resulting in prolonged pain. Lethal injection is a modern phenomenon, invented in 1977 by a legislator and coroner, and staggeringly has no basis in medicine. States use a variety of drugs and drug combinations to carry out lethal injection executions, with most states either using three drugs or a single drug. The three-drug protocol is designed as follows: first, an anaesthetic is used to make the person unconscious; second, a drug paralyses them in order to conceal evidence of pain; and third, a drug stops their heart.

This method is designed to conceal evidence of brutality when in reality, it is as cruel and torturous as any other execution method. It was claimed that lethal injections would take around five minutes, with people painlessly falling asleep and dying less than two minutes after the final injection. Instead, botched executions are often lengthy and painful. More than a quarter lasted over an hour. The longest lethal injection, in 2022, took over three hours.





In the state of Georgia, 86% of botched lethal injection executions were of Black people, despite executions of Black people accounting for just 30% of all executions

Through our in-depth analysis, we found that:

- Black people had 220% higher odds of suffering a botched lethal injection execution than white people.
- Botched lethal injection executions occurred whether a one-drug or a three-drug protocol was used, and regardless of whether the primary drug was sodium thiopental, pentobarbital or midazolam.
- Botched lethal injection executions typically lasted a very long time. Over a third lasted over 45 minutes; over a quarter lasted an hour or more.
- The odds of a botched lethal injection execution increased by 6% on average for each additional year of age.
- In the state of Arkansas, 75% of botched lethal injection executions were of Black people, despite executions of Black people accounting for just 33% of all executions.
- In the state of Georgia, 86% of botched lethal injection executions were of Black people, despite executions of Black people accounting for just 30% of all executions.
- In the state of Oklahoma, 83% of botched lethal injection executions were of Black people, despite executions of Black people accounting for just 30% of all executions.
- Secrecy and haste were found to be factors contributing to increased rates of botched and prolonged executions.

We released these findings to the public in a joint news exclusive in The New York Times and NPR, two major US news outlets, with the news then breaking in other international, national and local news outlets across the US.

Our sibling organisation, Reprieve US, drew this to the attention of legislators in the United States, galvanising the support of influential members of Congress, and engaging directly with 70 congressional offices. In the months after the release of our findings, we saw positive indications that our findings were influencing decision-making. For example, the report was cited in a judgment from the US District Court for the Southern District of Mississippi in May 2024.

Nine Senators, led by Senator Warren and Senator Booker, cited the report in writing to the Department of Justice as well as to the Drug Enforcement Agency (DEA) and the Food and Drug Administration (FDA), calling for swift action to properly regulate drugs used in lethal injection, noting that "departments of corrections are turning to increasingly questionable suppliers and unregulated drugs that are contributing to botched, painful executions".

In the early days of 2025, the Biden Administration's Department of Justice published its Review of the Federal Execution Protocol Addendum and Manner of Execution Regulations. The Attorney General ordered the Director of the Federal Bureau of Prisons to rescind the federal execution protocol, saying the review had "concluded that there is significant uncertainty" over whether "the use of pentobarbital", the drug then used under the Federal Protocol and by many executing states, "treats individuals humanely and avoids unnecessary pain and suffering".

This report is just one component of our multidisciplinary approach to debunk the myth that any execution can be humane. In the coming year, we will face renewed efforts to propel this narrative, and will face the challenge head on, through our advocacy, investigations, and media work.

We would like to thank the many people, news outlets, partner organisations, and congresspeople who engaged with and shared this groundbreaking report this year.

Case study

The power of pro bono partnerships in Africa

Reprieve never works alone. As an international non-government organisation, we seek to work in partnerships and collaboration to achieve lasting and equitable progress. In all our initiatives, we work with multiple stakeholders including local human rights activists and organisations, governments, pro bono law firms and individual pro bono lawyers, private companies and unlikely allies from other sectors.

In November 2024, our pro bono collaboration with Linklaters LLP and Lineal was awarded the PILnet Global Partnership Award, celebrating our work on the Kenya resentencing project. Following the 2017 Kenyan Supreme Court ruling that declared the mandatory death sentence for murder was unconstitutional, we learned from consultations with actors from across the criminal justice system that challenges in identifying the people eligible for resentencing would be a huge obstacle to access to justice. To address this, we partnered with Linklaters LLP and Lineal to leverage the technology and resources available to international law firms to help to identify the thousands of people entitled to a new discretionary sentencing hearing.

Lineal have produced a bespoke database, which stores the enormous amounts of information collected by our expert legal fellows in Kenya, who have travelled the length and breadth of the country visiting prisons and collecting case files over a number of years.

Linklaters LLP have: input the data, so that we have the most complete dataset on people eligible for resentencing; analysed the data, so that we could identify trends and gaps in the process; and produced reports and toolkits for practitioners, to ensure that this data is available to justice sector actors.

Using the results of this data collection and analysis, we have also conducted training for lawyers in Kenya, developed research papers, produced toolkits, and taken on 15 strategic cases. This has proven to be a creative collaboration greater than the sum of its parts.

Alongside many other stakeholders, we are driving the resentencing process forward by establishing best practice, and setting the foundation for positive jurisprudence to ensure access to justice for people who had previously received a mandatory death sentence.



Reprieve was proud to receive the PILnet Global Partnership Award in November 2024 alongside our partners Linklaters LLP and Lineal

Here are some of the incredible pro bono partnerships that contribute toward our work in Sub-Saharan Africa:

Akin Gump Strauss Hauer and Feld LLP

Akin Gump Strauss Hauer and Feld LLP support our long-term appellate casework in Malawi, drafting court submissions, reports, and memos on behalf of people who would otherwise have no access to appeal, as well as supporting training for Legal Aid lawyers who take these cases into court.

Cleary Gottlieb

Cleary Gottlieb support our individual casework in Tanzania, where this year we secured our 10th consecutive victory in the African Court of Human and Peoples' Rights, in a case which ruled that the mandatory death sentence in Tanzania was unlawful. This is an important body of evidence to support the movement to abolish the mandatory death penalty in Tanzania.

Clifford Chance

Clifford Chance provide research and drafting support for important engagement with United Nations mechanisms and special procedures and support our engagement with the European Union on our work in Kenya. Contributing to UN reports is one of the most important ways we can raise awareness of systemic issues with international actors, while being able to raise individual cases with UN special procedures can help secure access to justice for clients in very vulnerable circumstances.

Cohen and Gresser (UK) LLP

Cohen and Gresser (UK) LLP support our appellate casework in Malawi, drafting court submissions on behalf of people who would otherwise have no access to appeal.

Linklaters LLP

Linklaters LLP support the resentencing process in Kenya, collecting and analysing data for the 5,000 people who are eligible for resentencing, and then applying that data to support critical casework. Without collecting this data, there would be hundreds of people who would have fallen through the cracks in the justice system. Now, they will secure a lawyer to take their case forward.

Malawi Legal Aid Bureau

Malawi Legal Aid Bureau has been our partner since 2014 when we worked closely together on the resentencing project in the country. They continue to be a fantastic collaborator representing indigent clients on death row.

Reed Smith LLP

Reed Smith LLP support our work with the Kenya National Commission on Human Rights to produce and deliver a national advocacy strategy in Kenya with the goal of narrowing the scope of the death penalty.

WilmerHale

WilmerHale support research on emerging topics relating to the death penalty, including the role of progressive prosecution. This includes work in Malawi, where we have identified an opportunity to engage more closely with the Department of Public Prosecutions on historic cases to seek more just outcomes.

Pro bono lawyers in Kenya

This year, we have built a network of 90 pro bono lawyers in Kenya who will begin to take on around 1,000 individual cases in 2025. These are cases prioritised as the most urgent.

Pro bono lawyers in Tanzania

Pro bono lawyers in Tanzania have taken up and successfully argued 10 cases in the African Court of Human and Peoples' rights, achieving positive outcomes in every single case. They are now allies in the fight for abolition of the mandatory death penalty.

Case study

The execution crisis in Saudi Arabia

In 2023, Reprieve published a report alongside our partners, the European Saudi Organisation for Human Rights, investigating 11 years of data and 1,243 executions in the Kingdom of Saudi Arabia carried out between 2010 and 2021. *Bloodshed and Lies: Mohammed bin Salman's Kingdom of Executions* was a landmark study which was reported on around the globe. The report was an important strategic lever to raise awareness of Saudi Arabia's application of the death penalty, and to identify clear breaches of international law.

In 2024, executions in the Kingdom rose to record numbers. In previous years, we identified how significant global events have drawn media attention away from state-sanctioned executions. In 2024, a sharp rise in executions coincided with ongoing conflict in Ukraine and Gaza; presidential elections in the United States and the Olympic games.

Saudi Arabia executed at least 345 individuals in 2024, almost double the previous record – 196 executions. This is clear evidence that the regime is breaking its own promises on reforming its use of capital punishment. We say "at least" 345 executions as this is the number reported publicly by the Saudi Press Agency. It is plausible that there could have been more. For example, in 2022, our investigations uncovered 49 executions that were not reported. This is why collecting data on executions is such an important task. It enables us to identify trends and patterns which help us to understand the full severity of the situation, and then we take action to raise the alarm with the international community.

Saudi Arabia's execution crisis in numbers:



170 out of 345 executions were for non-lethal offences



179 out of 345 executions were categorised as Ta'zir



122 out of 345 executions were for non-lethal drug-related crimes



136 out of 345 executions were of foreign nationals

By investigating executions in 2024 and disaggregating the data, we have learned:

- **The Saudi Arabian authorities are breaking their own promises about reform.**

  In March 2022, Crown Prince Mohammed bin Salman announced reforms to the use of the death penalty so that it would only apply to the most serious crimes, as required by Saudi Arabia's obligations under international law, including under Article 6 of the Arab Charter on Human Rights, to which Saudi Arabia is a party. As recently as October 2024, Saudi Arabia told the United Nations that the death penalty can only be applied to the most serious crimes. However, in 2024, nearly half of executions (170 out of 345) were for non-lethal offences. This is a near fivefold increase compared to 2023.

- **The Saudi Arabian authorities are still applying arbitrary sentencing principles.**

  In February 2021, Crown Prince Mohammed bin Salman announced that Saudi Arabia would be drafting a penal code, aimed at codifying discretionary (Ta'zir) crimes. However, in 2024, it had still not been finalised. This means that sentences are not predetermined under Sharia law, allowing for arbitrary sentencing. Typically, Ta'zir offences involve crimes that do not meet the "most serious crimes" threshold under international law. In 2024, 52% of all executions were categorised as Ta'zir (179 out of 345), a 68% increase compared to the previous year. Reprieve represents two child defendant clients accused of participating in so-called anti-state activities, such as attending protests or chanting anti-state slogans. These are often charged with non-lethal terrorism-related offences and sentenced to death under Ta'zir.

- **The Saudi Arabian authorities are still executing people for drug-related offences.**

  In 2020 and 2021, Saudi Arabia claimed to have established a moratorium on executions for drug-related offences. In 2024, over 35% of executions were for non-lethal drug-related crimes (122 out of 345). This is more than the equivalent figures for 2020 to 2023 combined. 75% of these executions were of foreign nationals, who are frequently vulnerable individuals from impoverished backgrounds, who have been trafficked, coerced, threatened or deceived by criminal organisations into drug smuggling.

- **The Saudi Arabian authorities are executing more foreign nationals.**

  In 2024, 39% of executions were of foreign nationals (136 out of 345). This is a threefold increase compared to the previous year. The most frequently executed nationalities included Pakistanis, Syrians, Nigerians, Jordanians, Yemenis, and Egyptians. Reprieve and the European Saudi Organisation for Human Rights have also become aware of at least 83 foreign nationals at risk of execution for non-lethal offences, a figure that is likely higher given the lack of transparency regarding those on death row in Saudi Arabia.



Crown Prince Mohammed bin Salman

So what do we do with this information?

We use it both privately and publicly to hold the Saudi Arabian authorities to account. In October 2024, United Nations General Assembly members voted to elect 18 new countries to serve on the Human Rights Council between 2025 and 2027. Saudi Arabia narrowly missed out on winning a seat, coming just seven votes behind the Marshall Islands, by 124 votes to 117. In advance of the vote, Reprieve worked actively in coalition with other human rights organisations to brief the international community in Geneva and embassies around the world, on Saudi Arabia's record-breaking year of executions, and how this was not compatible with sitting on the Human Rights Council. We also ran public campaigns to harness the collective voice of Reprieve supporters and engaged with international press to draw attention to the vote.

The outcome was a significant result, and shows how we can still have an impact in the face of the Saudi Arabian authorities' apparent impunity.

We are extremely grateful to our courageous partners The European Saudi Organisation for Human Rights, for their collaboration, dedication, knowledge and bravery.

Case study

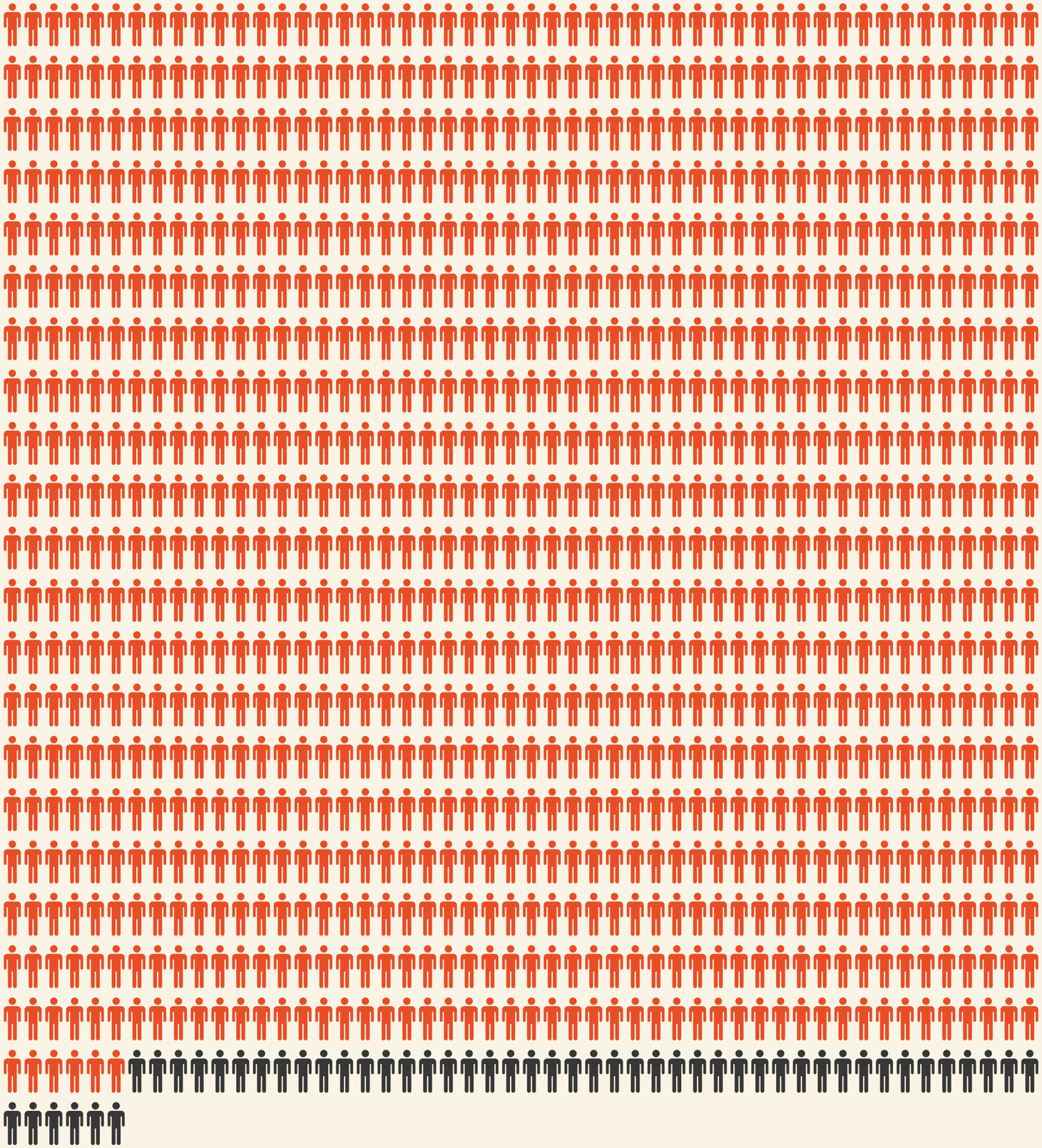
The rapid resentencing process in Malaysia

In July 2023, Malaysia abolished the mandatory death penalty, and imprisonment for natural life, for all offences.

This landmark step was the result of long-standing efforts by national and regional civil society and activists, with support from Reprieve. For many years, we have worked on systemic issues with the death penalty, in particular the disproportionate representation of migrant workers, women, and people facing the death penalty for drug offences.

Two-thirds of people on Malaysia's death row were convicted of drug offences – many were tricked into smuggling or are victims of trafficking. About a third were foreign nationals, who face significant risks due to language barriers and discrimination. Women are over-represented on Malaysia's death row – in 2021, they accounted for a staggering 16% of the total global population of women on death row. Many of them have experienced gender-based violence and discrimination, both within and outside the criminal justice system, and are also foreign nationals.

This year, in less than 12 months, the resentencing process concluded at lightning speed, with 1,056 cases being heard by 29 October 2024. The results were extremely positive. In total, only 50 people had their death sentences maintained. While this is still 50 too many, hundreds of people have finally received access to justice.



Here is how we contributed towards this historic moment in Malaysia in 2024:

1. **We produced a database of all eligible cases and outcomes in individual cases, in partnership with the law firm Herbert Smith Freehills.**

   Together we produced this vital resource to fill a gap in the process, as there was no centralised data on eligible cases, and outcomes in individual cases. Herbert Smith Freehills were an essential partner in building the database, and analysing the data, to enable us to allocate cases to lawyers and to identify gaps and challenges in the process, for example when courts were handing down death sentences outside of the resentencing process.

2. **We attended hearings in person to collect case outcomes.**

   No written judgments were handed down in cases, so the only way to discover outcomes in individual cases was to attend resentencing hearings in person. Our fellow in Malaysia, alongside our incredible partners at Hayat and KeKasih, attended the vast majority of sentencing hearings to collect this essential information, which we logged in the database. This informed our advocacy and training.

3. **We supported lawyers taking on resentencing cases.**

   We were able to share our database with around 200 lawyers, enabling them to draw on jurisprudence established through effective mitigation in earlier cases. This built on training we had delivered to 63 court-appointed counsel in Kuala Lumpur (December 2023) and Sarawak (March 2024) in addition to Federal Court Deputy Registrars and Judges. We shared best practices on mitigation investigation and defence, with judges telling lawyers directly what they want to see in resentencing cases.

4. **We took legal action against the punishment of whipping.**

   Many people who received new sentences received a custodial term plus strokes of whipping. We filed for an exemption in the case of one man on grounds of existing health conditions. We are also investigating a case where a man died as a result of complications from whipping, raising awareness of this brutal punishment.

5. **We advocated nationally and internationally for new sentencing guidelines to create uniformity in drug cases.**

   Without clear sentencing guidelines for drug cases, there is inconsistency in the application of the death penalty. We advocated to many United Nations missions in Geneva, parliamentarians in Malaysia, international embassies and High Commissions in Kuala Lumpur and with members of the judiciary including the Chief Justice, the Law Minister and the Deputy Law Minister to draw attention to this urgent systemic issue.

6. **We collaborated with incredible Malaysian organisations.**

   We worked closely with Hayat and KeKasih, who provided invaluable knowledge and understanding of the Malaysian legal context, while we were able to share our international expertise from previous resentencing projects in Malawi and Kenya. Together, we were able to work towards shared strategic goals.

In 2025 we will be working to resolve gaps in the sentencing process, as identified through our data collection in 2024. This includes supporting groups of people that have not yet had the opportunity to be resentenced, as well as cases where sentencing standards are not clear and need to be clarified and brought in line with international law. With respect to the group of cases that have not yet been reheard, we will work to support overlooked groups, including children who were sentenced to serve indefinite sentences, and people who were pardoned prior to the change in law.

With respect to cases where sentencing standards are misaligned with international law, we have been working with pro bono support from Dentons UK and Middle East LLP to produce research and an amicus brief that will set out sentencing standards, which we will introduce in our ongoing strategic litigation. We will also continue to support stakeholders to devise sentencing guidelines and their implementation, to further limit the application of the death penalty.

Thank you to our incredible partners, Hayat, KeKasih and LBHM for their strategic vision, collaboration, dedication and knowledge across the South East Asia region.

Highlights from 2024

Abuses in counter-terrorism

Reprieve works all over the world to support people who face horrific human rights violations carried out in the name of "counter-terrorism" or "national security". These include torture, arbitrary detention, and extrajudicial executions by lethal drone strikes.

Pages 22 to 26 document Reprieve's long-term strategic work in ensuring accountability and transparency in the so-called "War on Terror".

Reprieve's work on violations in counter-terrorism in numbers:

Reprieve's last two remaining clients were released from Guantánamo



after 17 and 22 years in detention without charge or trial

Just 15 men remain in Guantánamo, the lowest in over two decades.

The Life After Guantánamo program supported

nine released men in seven countries

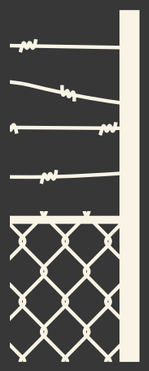


across the world in 2024 from Afghanistan to Kazakhstan.

We submitted 11 complaints to the US Department of Defense



for historic lethal strikes in Yemen and Libya that killed civilians.



We met face-to-face with

43 people

currently held in detention facilities in North East Syria

in October 2024, in the interests of documenting abuses they have suffered and supporting efforts towards their repatriation.

We supported Bring British Families Home



a collective of 22 British families supporting their loved ones detained in North East Syria.

A BBC documentary showcased Reprieve's investigations into a secret assassination programme in southern Yemen



Our investigation, led by an expert consultant investigator, Baraa Shiban, found documentary evidence that $17 million was transferred from the UAE to a US-based mercenary company, Spear.

North East Syria

Since 2018, Reprieve has played a major role in efforts toward the repatriation of foreign nationals from detention facilities in North East Syria. Currently, there are 56,000 individuals held in detention, including 47,000 women and children, arbitrarily detained because of perceived and unproven affiliation with ISIS. The 29,000 children held in the camps represent the highest concentration of children arbitrarily detained anywhere in the world.

Humanitarian and security conditions in North East Syria deteriorated significantly in 2024, with hostilities decimating infrastructure and destroying electricity, water and gas plants - severely limiting detainees' access to these essential resources. Access to medical support has been significantly limited by decreased humanitarian funding.

In December 2024, Bashar al-Assad's regime in Syria collapsed, plunging the security of the detention facilities, and the safety of individuals detained there, into even deeper uncertainty.



To date, 40 countries have repatriated their nationals. However, the UK remains an outlier in the Government's continued refusal to repatriate the majority of British nationals. British authorities have deprived most of their citizenship, sometimes even without notification. Our work has gradually resulted in some progress, and contributed to the repatriation of British families who have become very vulnerable, some of whom were victims of human trafficking. This included another family in 2024.

We continue to play an integral role in changing the discourse about who is detained in these camps and prisons. We are one of the only legal NGOs able to visit the detention facilities, which enables us to meet our clients face-to-face and assess the conditions of their detention. You can read about our work visiting detention facilities in North East Syria on page 25.

Our highlights from 2024 include:

- The repatriation of a British family in 2024. This followed the first repatriation of a British family in 2022, and another in 2023.
- We visited the detention facilities in North East Syria in October 2024, in order to engage with and support our clients. On this trip, we met 43 people in a number of detention centres. You can read more about our trip on page 25.
- We supported a collective of British families – Bring British Families Home – to advocate for the safe return of their loved ones. We are thankful to Synergi (part of the National Survivor User Network) for supporting the group.
- We attended international events to share our work, including the Warsaw Human Dimension Conference, organised by the Organization for Security and Co-operation in Europe (OSCE). We participated in the plenary session and co-hosted a side event.
- Following the 2024 general election, we supported the reconstitution of the All-Party Parliamentary Group on Trafficked Britons in Syria, for which Reprieve provides the secretariat.
- We engaged with politicians, Government ministers and MPs who have constituency links with Reprieve clients detained in North East Syria, supporting them in advocating on behalf of their constituents.

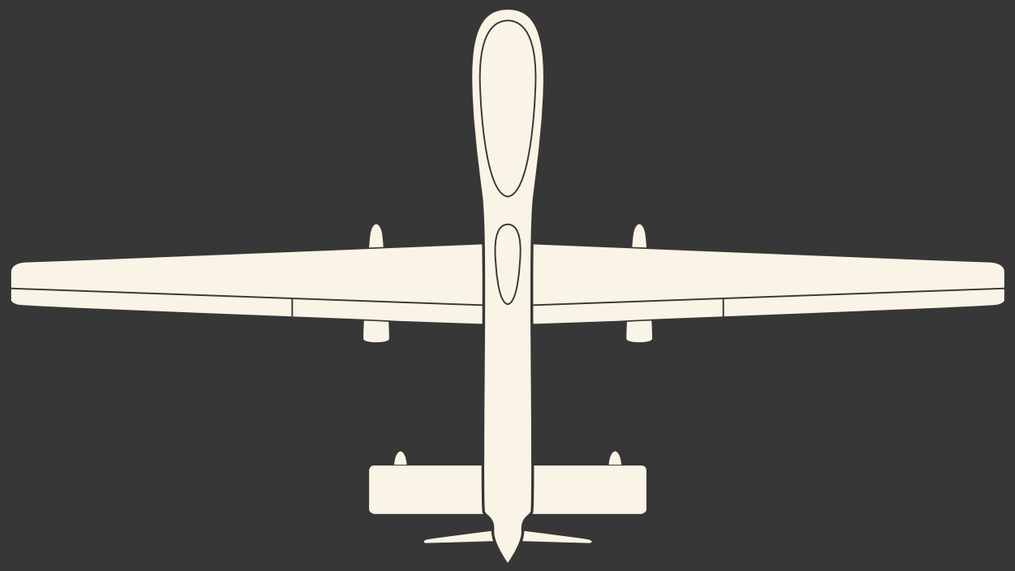
> **"We're talking about a small number of families, mostly kids, and their detention is unlawful – there's no question about that. They're being held in horrific conditions. They can be brought home and if there are charges to answer they can answer them."**
>
> **Katherine Cornett, Deputy Director of Casework, quoted in *The Guardian* on 23 February 2024**

Extrajudicial executions

Since 2011, we have investigated and advocated against extrajudicial executions, as these are a form of death sentence without charge or trial used by states in the name of "counter-terrorism" and "national security".

Lethal strikes ordered as part of the so-called "War on Terror" have been responsible for many extrajudicial executions, including of many civilians.

Under the Biden administration, the United States significantly curtailed its use of lethal strikes outside of armed conflict. Reprieve, and our sibling organisation, Reprieve US, have been part of a community of actors whose voices have helped lead to this decline, and to the implementation of guardrails to minimise risks to civilians and to investigate historic civilian harm. The new administration has put many of these gains at risk, including by relaxing restrictions on strikes outside areas of armed conflict.



Our highlights from 2024 include:

- We filed complaints for historic lethal strikes including 10 complaints to United States Central Command for strikes in Yemen and one complaint to United States Africa Command for a strike in Libya. The evidence for these complaints was compiled by our network of in-country investigators. The strikes in Yemen impacted five families, losing 41 family members between them in 10 attacks, nine of which were drone strikes.
- We supported our long-time client Adel Al Manthari in his efforts to seek redress and financial compensation for the harm caused.
- We pursued ongoing litigation in Italy and Germany to hold the United States' allies to account for enabling US strikes.
- The BBC released a documentary – **American Mercenaries: Killing in Yemen** – based on Reprieve's investigations. Our investigations revealed that the United Arab Emirates funded and directed a secretive assassinations programme in southern Yemen targeting political opponents, which was responsible for the deaths of scores of people with no association with terrorist groups, including politicians, imams and members of civil society. Authorities in Yemen are now pursuing criminal prosecutions, and we are supporting a partner organisation in the United States to seek redress in the United States for those affected.

> **"We need to be asking a lot of questions, especially about this company that is registered in the US. What did the United States know about this? What did the CIA know about this programme? Did they actually sign off on some of those members to go and carry out assassinations in South Yemen? These are all legitimate questions."**
>
> **Baraa Shiban, Reprieve Investigator on the release of the documentary *American Mercenaries: Killing in Yemen***

Guantánamo

Over two decades Reprieve has been an authority in contesting arbitrary detention, torture and other extreme human rights violations committed in Guantánamo Bay. In 2004, Reprieve and our partners fought and won in the United States Supreme Court for the right of Guantánamo detainees to challenge their detention in court and allow lawyers into the prison for the first time. 20 years later, we celebrated the release of our two remaining clients from the military detention facility.

Since 2009, our Life After Guantánamo program has supported released men across the world to be resettled and reintegrated into society. In 2024, we supported nine men in seven countries, from Kazakhstan to Afghanistan.

With releases this year, just 15 men remain in military detention at Guantánamo, the lowest number for over two decades. Our expertise on arbitrary detention is now benefitting our work in North East Syria, which has clear parallels to Guantánamo.



Our highlights from 2024 include:

- Abdulmalik Bajabu was released from Guantánamo Bay prison and transferred to his home country of Kenya. Abdulmalik was imprisoned in Guantánamo, without charge or trial, for 17 years. We worked on his case for many years, including supporting him to be cleared for release through the Periodic Review Board process, and traveling to Kenya to meet with his family and local civil society groups to help prepare the ground for his return.
- Khaled Qasim, another man we supported through the Periodic Review Board process, was released after spending 22 years imprisoned without charge or trial in Guantánamo. He was among a group of 11 Yemeni detainees transferred to Oman.
- Our Life After Guantánamo program supported nine released men in seven countries across the world. We worked on a range of issues, including challenging the treatment of transferees when they are facing continued human rights abuses as a result of their status as former Guantánamo detainees.
- Following the US election in November, we took active steps, alongside Reprieve US, to advocate for releases and for the administration to take concrete steps towards closing Guantánamo forever.

> **"This transfer is long overdue, so we celebrate it with mixed emotions… the very least the US Government can do, having imprisoned Abdulmalik Bajabu without trial for 17 years, is ensure that this is truly an end to his ordeal and the beginning of a new life with his family."**
>
> **Dan Dolan, Reprieve's Interim Deputy Executive Director, quoted in *The Standard (Kenya)* on 17 December 2024**

Case study

Inside detention facilities in North East Syria

Reprieve has worked on the issue of arbitrary detention in North East Syria since 2018, as a natural progression from our work in Guantánamo, which also concerned unlawful detention without charge or trial, as well as a host of related abuses. Like Guantánamo, we were among the first legal international non-government organisations to gain access to the detention facilities. Through this privileged access, we have become a recognised and trusted provider of assistance to detainees in the camps.

There are currently around 65 British people detained in North East Syria, who have never been charged with a crime by detaining authorities; including approximately 10 men, 20 women and 35 British children. Despite some progress, the UK is an international outlier in the treatment of its nationals. The US has repeatedly called on the UK to repatriate its citizens, while the UK's closest European partners, including France and Germany, recognise that repatriations are in the interests of justice, national security, and human rights.

Visiting the detention facilities is an essential part of our work, enabling us to provide a critical link between detainees and their legal advocates, and to facilitate the exchange of critical information. Our experience of these visits informs our private advocacy and public advocacy. Over the last six years, we have visited 10 times and have seen first-hand how conditions have deteriorated.



Inside a detention camp in North East Syria

Our most recent visit was in October 2024, when two team members travelled to meet over 40 people in a range of different detention facilities. Here is an account of their experience.

Why is it important to visit detention facilities in person?

This is one of the only ways we can communicate with our clients, who have extremely limited or no contact with the outside world. In some cases, this is so extreme that some of the people detained in North East Syria have only found out that they have been deprived of their British citizenship because we physically went there, found them, and told them – something the Home Office has never done. By meeting them in person, we can get consent to get them legal support and do other work on their behalf. In some cases, they have got their citizenship back, and this simply would not have happened without our visit. It is really important for us to meet people in person to build trust, and to support them to regain some of the autonomy that has been taken from them.

When we say 'detention facilities' – what are we talking about?

There are different types of detention facility. There are detention camps, where around 56,000 women and children are currently being held. Then there are prisons where men are held totally incommunicado, and then there are juvenile detention facilities. When boys in the camps get to around the age of 13, they are forcibly separated from their mothers and siblings and taken to juvenile detention facilities. We visited a new juvenile facility for the first time in October 2024 – these are innocent boys who were taken to Syria when they were very young, and all they can remember is their time in detention. Some do not remember where they are from, their birthdays, or the names of family members.



Inside a detention camp in North East Syria

What is the condition of these facilities?

It's awful. Human beings should not be living like this, and the majority of people in the camps are children under the age of 12. There are mothers who are afraid to leave their children for fear of violence. The children have no form of education. Through all of this, the kindness and generosity people have for each other is striking. They care for each other's children, when it is hard enough caring for their own. We know one woman who is profoundly disabled, and she mostly eats when other people prepare food for her – and this is a place where food is scarce. The thing that makes this brutal environment even worse is the indefinite nature of it. It is torturous because they just do not know if this situation will ever end.

How many people do you meet on a trip?

In October, we met around 40 people who are being arbitrarily detained. The maximum we get with each person is about an hour, often less. We are doing welfare updates and legal updates on their cases. They also want to know if their government is going to come and help them. Our meetings are crucial as they enable us to understand their individual circumstances and secure consent to plan a way forwards. This kickstarts a sequence of events over many months and years. One of the first things we do when we get home is update their family members on how they are doing.

What goes into planning a trip like this?

We typically spend around a week on the ground, and this requires months of intense planning. We take time over this as it is imperative that we are always acting in the best interests of our clients, and to ensure our staff are safe. We have to liaise with authorities in the region, and we need visas and border permits. These are closed facilities, there is no family visiting day, for example. We need to negotiate access each time, and there is always a bureaucratic issue of some kind, so we have to prepare for every eventuality. The actual logistics of getting to North East Syria are also challenging; it is usually around two days of travel from the UK.

Since you visited, Assad's regime in Syria has collapsed. What will this mean for the future?

The current situation is volatile. If security in the camps collapses, there is a real risk of people being re-trafficked. In the worst-case scenario, we could see children – including British children – just disappearing. This is why we are advocating for the Government to repatriate their nationals as a matter of urgency, and to be proactive and responsible, before they may have to react to an even worse situation.

Plans for the future

Reprieve intends to continue working towards our vision; a world without the death penalty and extreme human rights abuses carried out in the name of "counter-terrorism" or "national security". We will do this through a multi-pronged approach of investigation, strategic litigation, advocacy, communications and campaigns.

Through 2025, we will continue to strive to uphold justice and the rule of law, to hold power to account and fight unlawful state abuses, and to defend and save lives across the world.

We will:

- Limit the use of the death penalty across the world by undertaking investigations, casework and/or litigation – 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 work preventing the misuse of medicines; working with stakeholders across the pharmaceutical industry who do not wish their lifesaving drugs to be used in life-ending executions;
- Stop ongoing rendition, unlawful detention and torture/cruel, inhuman and degrading treatment associated with "counter-terrorism" and "national security";
- Work to secure the release and repatriation or resettlement of the remaining Reprieve clients from Guantánamo Bay and offer targeted support to prevent further harms/abuses;
- Secure the repatriation of foreign nationals held in detention camps and prisons in North East Syria, countering the current narrative and building a network of allies;
- Support individuals who have been released from death rows or unlawful detention to engage in strategic advocacy where this is in their interests and they are able to;
- Investigate, expose and seek justice for victims of extrajudicial killings in the name of "counter-terrorism" or "national security", including off-battlefield use of weaponised drones and the use of, or collusion with, other mechanisms for state-sponsored assassination;
- Shine a light on UK complicity in abuses within Reprieve's remit, and expose and challenge government policies which may lead to abuses;
- Hold to account those who perpetrated or colluded with past human rights abuses, ensuring a public record of abuses committed and that lessons are learnt from past injustices;
- Hold the US, the UK and their European allies accountable to the highest standards in their responses to allegations of extreme crime;
- Remain agile and responsive to emerging threats associated with the use of the death penalty and human rights abuses carried out in the name of "counter-terrorism" or "national security";
- Work with our clients, their families and communities, and others to support those with lived experience of the abuses we work against to share insights into the devastating impact of these abuses, and to explore how we can work together to change the negative public portrayal of their relatives and communities;
- Protect the rule of law and ensure justice is delivered fairly and justly and for all;
- Build global public awareness and support for the issues Reprieve works on; shifting the debate, highlighting individual cases and umbrella themes of abuse and injustice;
- Work with partner organisations across the world, building a network of organisations tackling similar issues;
- Identify and work with other organisations, activists, lawyers and other allies across our geographic areas of work.

Fundraising

In 2024 we received income of

£4,019,375

2024 focus

Throughout 2024, Reprieve's Fundraising team focused on raising income, building the profile of the organisation and public education. Our 2024 income is higher than in 2023, thanks to a generous legacy we received in 2024. Without this legacy, our income would have decreased from 2023 to 2024 due to the challenging external fundraising environment. Reprieve's Board of Trustees has agreed that the legacy can be strategically spent down over 2024-2026, to enable us to continue our strategic work at a time when it is more needed than ever. This legacy will allow us time to find new funding sources and refine our expenditure in a managed way. We are grateful for the extraordinary generosity and commitment of all our supporters, as well as the hard work and dedication of our Fundraising team.

Charitable organisations

The focus of our fundraising efforts remains on generating income from charitable organisations, statutory bodies and individuals. Income from charitable organisations grew slightly from 2023 due to some new grants as well as some uplifts to existing grants being awarded.

Individual donations

In 2024 the continued rising cost of living and uncertain economic climate resulted in a decrease in individual donations from the general public. Over the course of 2024, we saw a 30% reduction in one-off gifts of £1,000 or less compared to gifts in 2023. We also saw a very slight reduction in support from Reprieve members, donors who give through direct debits or standing orders on a monthly or regular basis. In response, we launched a new Mass Engagement strategy designed to transition the program from one of decline, to one of sustainable growth, by diversifying our fundraising offer to the general public over the next three years.

Corporate

In 2024 we increased our income from a number of corporate supporters.

Donations and fundraising policies

We have a comprehensive donations 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 or commercial participators. 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 regard 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. Reprieve did not receive any fundraising complaints in 2024.

We take our duty of care to our supporters seriously. We carefully judge 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. On all communications we have an obvious and easy way to perform an unsubscribe action.

Reprieve is committed to ensuring that every person who donates to Reprieve has a positive experience and ensuring that all supporters are treated with respect, fairness and empathy. When we suspect that someone we engage with is lacking capacity or is in vulnerable circumstances, Reprieve prioritises their wellbeing while adhering to all relevant fundraising regulations and guidelines. We will not ask for a donation if there is reason to believe that an individual is unable to make an informed decision and will pause or refuse a donation if it has already been offered. If the donation has already been made and, at the time of donating, the individual lacked capacity (and we have evidence of this) the gift will be returned. We will cease communications that include a financial ask to any supporter who we reasonably believe is unable to make an informed decision about their gift.
We review and update regularly our policy regarding protection of vulnerable supporters.

Thank you to our supporters

Reprieve relies on the generosity of our supporters and partners to continue our investigations, litigation, casework and campaigns.

We are extremely grateful to all those who stand in solidarity with Reprieve for the support they provide - giving up their time, money and in-kind support to help us uphold human rights.

We give heartfelt thanks to the numerous law firms and barristers who have supported our work over the course of the year, whether financially or by providing pro bono support. This year, we are delighted to feature a selection of partnerships within the narrative of this report, but many, many others have also contributed and we are profoundly grateful. Your dedication and expertise has played a vital role in enabling our achievements this year. Thank you.

We would not be able to do the work that we do without the generosity of individuals and organisations who provide financial support to power our work. We are committed to ensuring that our income is used efficiently, effectively and responsibly by making every pound count in our fight to save lives and deliver justice.

If you would like further information or to discuss how you can support our work please contact us at supporters@reprieve.org.uk or to make a gift, please visit our website at www.reprieve.org

We are incredibly thankful to everyone who chooses to support us, including:

A4ID's Rule of Law Expertise Programme

Akin Gump Strauss Hauer and Feld LLP

David and Victoria Gill

European Union

Foreign, Commonwealth & Development Office

Herbert Smith Freehills LLP

Highway One Trust

Hollick Family Foundation

Joseph Rowntree Charitable Trust

Joseph Rowntree Reform Trust

Julie Christie and Duncan Campbell

Laura Kinsella Foundation

Linklaters LLP

Lisbet Rausing and Peter Baldwin

Mark Stephens

Paul Hamlyn Foundation

Persula Foundation

Postcode Justice Trust, thanks to players of People's Postcode Lottery

Reed Smith LLP

Rob Byass

Roger Ross and Susie Scott

Rupert Bondy

Sigrid Rausing Trust

Sir Dominic and Lady Cadbury

The Brindle Foundation

The British High Commission in Malaysia

The David and Elaine Potter Foundation

The Fidelis Foundation

The German Federal Foreign Office

The International Bar Human Rights Institute Trust

The Roddick Foundation

The Sounouyergon Fund, hosted by Swiss Philanthropy Foundation

The Swiss Federal Department of Foreign Affairs

The Tolkien Trust

The Woodward Charitable Trust

This Day Foundation

Tinsley Charitable Trust

Vincent Homes Ltd

Vital Projects Fund

We would also like to express our sincere gratitude to Stuart Wheeler, a longstanding supporter to Reprieve who left us a significant legacy in his will, which will have a lasting impact on our work.

Finally, we thank the many, many donors, supporters and partners who could not be named in this report or wished to remain anonymous, as well as others who remembered Reprieve in their will – their generosity helped power our work in 2024 and beyond.

Reprieve is fortunate to benefit from the steadfast support of our wonderful Patrons and Ambassadors and would like to thank them for everything they did for Reprieve in the last 12 months.

Patrons

Alan Bennett

Gordon Roddick

Jon Snow

Julie Christie

Lord (Ken) Macdonald of River Glaven QC

Marina Warner

Baroness (Martha) Lane-Fox of Soho

Paul Hamann

Ruth Rogers

Ambassadors

David Morrissey

Katie Brindle

Richard Brindle

Sophie Okonedo

Lady Sue Woodford-Hollick OBE

Victoria Miro

Yemsrach (Yemi) Hailemariam

Financial review

Our financial statements for the year are set out on pages 38 to 51. A summary of the financial results for the year is set out below.

Income

In 2024, our total income grew by 12% to £4,019,375 (compared to £3,581,757 in 2023), driven largely by our largest legacy gift on record for £600,000. Whilst legacy income has been exceptional due to this sizeable gift, discounting this, income from donations has declined by 15% overall from 2023. This decline is reflective of the tough fundraising environment in recent years experienced by the sector, including an adverse impact on individual donations, particularly online giving. Consequently, we launched a new Mass Engagement strategy in the fourth quarter of the year, which will take us up to 2027 and we are confident that the new strategy will see us achieving growth in this area over the coming years.

Owing to the resilience of our fundraising strategy, grant income has remained stable, achieving a slight increase of 4% on 2023.

We expect 2025 to continue to be a difficult fundraising environment but we are optimistic about Reprieve's ability to withstand this period given our strong relationships with donors and the development of our legacy income. As ever, we are grateful to our supporters, donors and members who have contributed to our work during this year.

Expenditure

Total expenditure in the year has remained broadly in line with 2023. We spent £3,538,003 in total (compared to £3,536,042 in 2023), representing a marginal increase of less than 1%. Expenditure on charitable activities has decreased slightly by 1% overall to £3,140,059 (from £3,166,637 in 2023).

Charitable activities fall within two main categories, which are 'Death Penalty' (DP) and 'Promotion of Human Rights Abuses in Counter-Terrorism' (HRACT).

Death penalty activities comprise the costs of providing investigation, legal representation and public education on the death penalty. Expenditure in 2024 was £2,115,925, reducing by £144,658 (or 6%) from £2,260,583 spent in 2023.

Promotion of Human Rights Abuses in Counter-Terrorism largely comprises of advocacy and campaigning work against inhumane treatment of people. Expenditure in 2024 increased by £118,080 (or 13%) to £1,024,134, compared to £906,054 spent in 2023.

Our fundraising costs in 2024 were £397,944, representing an increase of £28,539 (or 8%) from £369,405 in 2023. 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.

Our fundraising costs amounted to 11.2% of our expenditure and 9.9% of our income for the year. For every pound we raised in income 78p was spent on our charitable activities. This ratio has fallen significantly from 88p in 2023 due to the unexpected, sizeable legacy we received (mentioned under income) which allowed us to generate a significant surplus.

A breakdown of all expenditure including an analysis of support costs is shown in notes 4 – 7 of the financial statements, and staff costs are set out in note 9.

Reserves policy 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.

We hold reserves exclusively in sterling denominated current and deposit accounts. Funds are held in the UK with leading banks offering a high level of financial strength and we seek to maximise returns from deposit accounts to generate income towards furthering our charitable purpose. Our previous policy was to hold between 4 to 5.5 months of operating costs in cash reserves. During the year the Board reviewed the existing policy and at its September 2024 meeting agreed to revise the policy to hold reserves of between 4 to 5 months of operating costs.

The Trustees continue to believe it is prudent and appropriate to maintain the charity's reserves above 4 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. The board reviews the policy on a quarterly basis and will take steps to bring reserves back in line with the target range if at any point it appears likely that reserves would fall outside the acceptable range.

Total unrestricted funds at the end of the year were £1,948,962, including fixed asset reserves of £36,965. After deducting fixed assets reserves, total liquid reserves at 31 December 2024 were £1,911,997 (2023: £1,385,976). This represents 6.5 months of operating costs based on 2024 expenditure and 6.2 months based on 2025's anticipated running costs. To bring us back in line with our updated reserve policy, the Board has agreed a strategic spend down of our reserves over 2025 and 2026 in recognition of the difficult fundraising environment which we expect to continue over the next two years.

Governance, finance and risks

Financial outlook

Reprieve's financial position remains strong, and the charity is well placed to meet its current and future commitments.

Reprieve relies on the generosity of our donors and supporters and in particular we are incredibly fortunate to have a large number of trusts, foundations and individuals who have supported our work for a number of years. This is particularly important as much of our work takes time and it often takes us many years to secure justice for the people we seek to support. We remain very grateful to those who give their money to fund our work and in particular to those who have stood by our side for a number of years.

We view 2025 reasonably positively as we are beginning the year having become a long-term charity partner of the People's Postcode Lottery, and with a strong strategy to continue to secure new sources of income from trusts and foundations as well as from individual supporters. We continue to have ambitious fundraising targets but we remain confident that with the past investment we have made in the Fundraising team we will be able to achieve these. However, we continue to closely monitor income lines, in particular income from the general public.

We do recognise the continued challenge of the external economic environment and we will continue to take proactive steps to monitor and mitigate this impact. In light of the challenging fundraising environment facing our sector, we have reviewed our expenditure budgets and identified opportunities to reduce costs, without compromising our frontline services. Additionally, we are looking at technological solutions to drive efficiencies in our support services and processes.

Our embedded practice is to regularly review our income and expenditure performance against budgets and take financially robust decisions.

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 2024, the Risk Committee met four times 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.

In 2024, the principal risks and uncertainties identified by the charity were as follows:

Risk identified	Action taken to mitigate the risk
External **Turbulent political environment or economic environment** The uncertain economic situation and rising cost of living, the crisis in Gaza and Israel together with wider regional instability, and regime, legal and regulatory changes in countries where we work all presented risks to our ability to effectively carry out our work and our ability to fundraise.	▰ Legacy income as well as increased giving by major donors. ▰ Strategic use of in-country fellows, consultants, local partners and external counsel to inform highly contextualised mitigating actions and adjustments as needed. ▰ Risk Committee and Board monitoring of impacts of political and economic factors.
Operational **Loss of critical, confidential or personal data or assets** We retain sensitive data including on behalf of our clients. Our overseas travel and hybrid ways of working increases the risk to the security of our data and assets.	▰ Continuous collaboration with our IT provider, with enhanced security measures implemented in 2024. ▰ Information security is a key part of our safety and security processes, including to ensure data is handled safely when travelling overseas. ▰ Additional procedures are put in place when individual casework requires enhanced security.

Risk identified	Action taken to mitigate the risk
Operational **Safeguarding of clients and staff** The protection from harm of our staff and clients is a priority for Reprieve and remains one of the principal risks of any charity working with individuals who are vulnerable as a result of their circumstances. In 2024, our staff continued to travel to higher risk destinations.	▪ Safeguarding policy and Safety and Security policy in place and updated annually. ▪ Robust travel planning and risk assessment procedures. ▪ Risk Committee and Board oversight of travel to higher risk destinations. ▪ Safety and security training incorporated into induction for all new starters and provided to all in-country fellows. ▪ Safeguarding training provided to all new starters. ▪ Support provided to employees working in challenging situations reviewed regularly. ▪ Legal advice sought on complex security and safeguarding matters.
Operational **Senior Leadership change and staffing** 2024 saw some changes in the Senior Management Team as interim roles were introduced to cover parental leave, and in early 2025 Joint Executive Director Anna Yearley resigned after a decade of leadership. Other valued colleagues moved on to new opportunities and we are welcoming new colleagues to Reprieve.	▪ Board Sub-Committee established to oversee Senior Leadership changes. ▪ Careful resource and capacity management. ▪ Thorough handovers, timely recruitments and onboarding.
Financial **Inadequate reserves or cashflow** Reprieve is a charity that is dependent upon donations and grants from individuals, trusts and institutional donors. The financial stability and appropriate use of finances is vital to ensure that Reprieve is able to continue to meet its charitable objects.	▪ Clear and ambitious fundraising strategy forming the basis of the annual budget reviewed by the Finance Committee at least quarterly. ▪ Monthly Development Team meetings to assess income and success of fundraising strategy. ▪ Fundraising and finance a key priority for one of our Joint Executive Directors. ▪ Reserves policy reviewed regularly by the Board and monitored on an ongoing basis at the Finance Committee meetings.
Financial **Fraud or theft** As a small charity working in high-risk countries there is a significant risk of fraud or theft of charity resources.	▪ Robust financial policies and procedures in place. ▪ Regular oversight of financial controls by the Finance Committee.
Compliance **Breach of domestic and foreign laws and regulations** Reprieve is a UK charity subject to charity-specific and general laws and regulations. Reprieve has clients in, and its staff travel to, many foreign countries. Some of those countries are sanctioned by the US, UK and EU.	▪ Internal policies and regular training on key UK issues, including data protection and safeguarding. ▪ External legal advice sought where appropriate. ▪ Financial sanctions and anti-terrorism procedures in place including screening. ▪ Risk Committee and Board-approved decisions on ongoing casework. ▪ Reprieve shares knowledge and insight on sanctions and other regulations with sector-wide lawyers' working group.

Trustee indemnity insurance was renewed by the charity during the year to protect it from any loss arising from the neglect of defaults of its Trustees, and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part. The premium is not separately identifiable within total insurance costs. The policy provides cover of £2 million.

Governance and decision making

Reprieve is a company limited by guarantee incorporated on 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.

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 the Joint Executive Directors as well as several committees that consist of Board Members and senior staff members, including:

- A Risk Committee to monitor business risks and ensure that effective mitigation measures are in place.
- A Finance Committee to monitor Reprieve's financial matters, including the Reserves Policy.
- A Nomination Committee to consider Board development and nominations for new Trustees.
- A Development Committee 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 2024.

Trustees 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 they can be reappointed for a third term. The Articles of Association specify that there must be at least four Trustees.

The Trustees discuss replacing Trustees well in advance of their term nearing its end, taking into consideration the charity's strategy and future plans, the charity's commitment to equality, diversity and inclusion, and the skills of any retiring Trustees. Trustee role descriptions are framed to attract any skills or attributes required to ensure a balanced board. After an open application and interview process facilitated by the Nominations Committee Chair, new Trustees are nominated by the Nomination Committee and recommended for approval by the full Board.

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. At each Board meeting, a Reprieve employee or consultant 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.

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

Staff team

Joint Executive Directors Anna Yearley and Maya Foa led the staff team during 2024.

In November 2024, Maya Foa went on parental leave. To support Reprieve's Senior Leadership, Daniel Dolan was appointed as Interim Deputy Executive Director in November 2024 and Mufeedah Bustin was appointed to Interim Chief Operating Officer in January 2025. In addition, two other Directors, Chai Patel and Harriet McCulloch (interim), provided oversight of the casework and advocacy teams. The Directors are supported by a team of Deputy Directors who provide direction and support for Reprieve's work. Together, these senior staff members are the key management personnel, taking collective responsibility for ensuring the effective management and forward planning of Reprieve in line with decisions of the Board.

In early 2025, and after the period of reporting, Anna Yearley announced her resignation after almost a decade leading the organisation and left Reprieve in April 2025. The Board is considering the permanent leadership arrangements in light of the interim arrangements in place.

During 2024, Reprieve employed an average of 42 employees and ended the year with 44 employees. A number of consultants provide support with different aspects of our work.

Reprieve continued to benefit from the exceptional work undertaken by our fellows, consultants and partner organisations 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, and continues to be, critical to our impact.

Remuneration policy

Key management salaries are set as part of the overall staff salary structure by the Joint Executive Directors and approved by the Board through the annual budget approval process. The Joint Executive Directors' salaries are 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 transparent salary structure. Our current policy is a 2:1 pay ratio between the highest-paid member of staff and the lowest-paid member of staff. The precise current ratio between highest and lowest paid is 2.08:1.

Financial controls

An income and expenditure budget is approved by the Trustees at the end of the preceding financial year. Detailed financial procedures have been developed to control the charity's finances. The Joint Executive Director and Head of Finance submit financial reports to each Board of Trustees meeting.

The Finance Committee meets at least five times a year, including in advance of each Board meeting and considers a draft financial report as submitted by the Joint Executive Director and Head of Finance. 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, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. This assessment is made in respect of a period of one year from the date of approval of the statutory accounts. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Statement of Trustee's 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping 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.

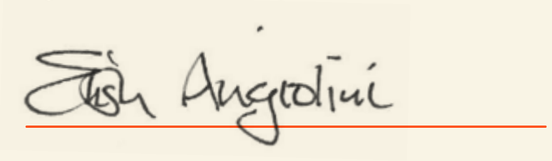
So far as each of the Trustees is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware;
- 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; and
- 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 15 May 2025 and signed on their behalf by:



Dame Elish Angiolini LT DBE PC KC FRSA FRSE
Chair of the Board of Trustees

Independent auditor's report on the financial statements

Opinion

We have audited the financial statements of Reprieve (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the Trustees' report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual 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 course of 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 is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 34, 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011), those that relate to data protection (General Data Protection Regulation), employment laws, safeguarding and health and safety; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- used data analytics to investigate the rationale behind any significant or unusual transactions; and
- tested authorisation controls on expenditure items, ensuring all expenditure was approved in line with the charitable company's financial procedures.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our 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.

Buzzacott Audit LLP

Catherine Biscoe (Senior Statutory Auditor)
For and on behalf of Buzzacott Audit LLP,
Statutory Auditor

130 Wood Street, London EC2V 6DL

Date: 18 June 2025

Financial statements

Statement of financial activities

including income and expenditure account

Year to 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	**2024 Total £**	2023 Total £
Income from:					
Donations and legacies	1	2,089,367	37,695	**2,127,062**	1,786,762
Charitable activities					
Death penalty (DP)	2	611,558	444,642	**1,056,200**	1,176,114
Promotion of human rights in counter-terrorism (ACT)	2	581,558	210,972	**792,530**	594,900
Investments	3	43,583	—	**43,583**	23,981
Total		3,326,066	693,309	**4,019,375**	3,581,757
Expenditure on:					
Raising funds	4	380,442	17,502	**397,944**	369,405
Charitable activities					
Death penalty (DP)	5	1,584,162	531,763	**2,115,925**	2,260,583
Promotion of human rights in counter-terrorism (ACT)	5	834,023	190,111	**1,024,134**	906,054
Total		2,798,627	739,376	**3,538,003**	3,536,042
Net income (expenditure)	8	527,439	(46,067)	**481,372**	45,715
Transfer between funds		27,574	(27,574)	**—**	—
Net movement in funds		555,013	(73,641)	**481,372**	45,715
Reconciliation of funds					
Total funds at 1 January		1,393,949	103,636	**1,497,585**	1,451,870
Total funds at 31 December	15, 16	1,948,962	29,995	**1,978,957**	1,497,585

All of the charity's activities derived from continuing operations during the above two financial periods. The charity has no recognised gains and losses other than those shown above. Full comparative figures by fund are shown in note 21.

Balance sheet

31 December 2024

	Notes	**2024 £**	2023 £
Fixed assets			
Intangible assets	10	**17,820**	—
Tangible fixed assets	11	**19,145**	7,973
		36,965	7,973
Current assets			
Debtors	12	**532,454**	527,291
Short term deposits		**1,122,916**	783,057
Cash at bank and in hand		**614,549**	553,933
		2,269,919	1,864,281
Liabilities			
Creditors: amounts falling due within one year	13	**(293,397)**	(374,669)
Net current assets		**1,976,522**	1,489,612
Total assets less current liabilities		**2,013,487**	1,497,585
Creditors: amounts falling due after more than one year	14	**(34,530)**	—
Net assets		**1,978,957**	1,497,585
Charity funds			
Restricted funds	15, 16	**29,995**	103,636
Unrestricted funds	15, 16	**1,948,962**	1,393,949
Total funds		**1,978,957**	1,497,585

The financial statements were approved and authorised for issue by the Trustees of Reprieve, Company Registration Number 05777831 (England and Wales) on 15 May 2025 and signed on their behalf by:

Dame Elish Angiolini LT DBE PC KC FRSA FRSE (Chair)

Luca Bosatta (Treasurer)

The notes on pages 44 to 51 form part of these financial statements.

Statement of cash flows

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	A	**397,651**	(184,733)
Cash flows from investing activities			
Interest received		**43,583**	23,981
Purchase of intangible assets		**(17,820)**	—
Purchase of tangible fixed assets		**(22,939)**	—
Purchase of short term deposits		**(339,859)**	(23,981)
Net cash (used in) provided by investing activities		**(337,035)**	—
Change in cash and cash equivalents in the year		**60,616**	(184,733)
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2024		**553,933**	738,666
Cash and cash equivalents at 31 December 2024	B	**614,549**	553,933

A. Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income for the year (as per the statement of financial activities)	**481,372**	45,715
Adjusted for:		
Depreciation charges	**11,767**	16,032
Interest received	**(43,583)**	(23,981)
(Increase) in debtors	**(5,163)**	(188,049)
(Decrease) in creditors	**(46,742)**	(34,450)
Net cash provided by (used in) operating activities	**397,651**	(184,733)

B. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	**614,549**	553,933
Total cash and cash equivalents at the end of the year	**614,549**	553,933

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies

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

Basis of preparation

These financial statements have been prepared for the year to 31 December 2024 with comparative information provided in respect to the year 31 December 2023.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS 102) (second edition 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.

The financial statements are presented in sterling and are rounded to the nearest pound.

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect of a period of one year from the date of approval of these financial statements.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Company status

Reprieve is a company limited by guarantee, registered in England and Wales, registered address 10 Queen Street Place, London, EC4R 1BE. It was incorporated on 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 estimates and areas of judgement

In the application of the accounting policies, Trustees are required to make judgements, 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.

The items in the accounts where these judgements and estimates have been made include:

- Estimating the values for gifts-in-kind. In 2024, the charity has made the judgement that for most donated services received, the charity would not be willing or able to pay on the open market for an alternative item that would provide a benefit to the charity equivalent to the donated service, and therefore these have been valued in the financial statements at £nil. For the remainder of the donated services received, which the charity would otherwise have paid for on the open market, these have not been disclosed on the grounds of immateriality when considered individually or in the aggregate;
- Assessing the probability of the receipt of legacy income;
- Determining the basis for allocating support costs across expenditure categories.

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. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

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.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Gifts in kind

Donated professional services are recognised as income when the charity has control over them, any conditions associated with the donated service have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably.

On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount that the charity would have been willing and able to pay to obtain those services on the open market; a corresponding amount is then recognised in expenditure in the same period as the receipt.

In accordance with the Charities SORP (FRS102), the time of general volunteers is not recognised.

Income from charitable activities

Income from grants is recognised when the charity has confirmation of both the amount and settlement date. In the event of grants pledged but not received, the amount is accrued for where the receipt is considered probable.

In the event that a grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from other trading activities

Income from other trading activities is recognised to the extent that it is probable that the economic benefits will flow to the charity and the revenue can be measured reliably. It is measured at fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 expenditure in relation to the death penalty and the promotion of human rights in counter-terrorism and an allocation of support costs.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. 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.

Intangible assets and amortisation

All intangible assets costing more than £15,000 are capitalised.

Intangible fixed assets are initially recorded at cost. Amortisation is calculated so as to write off the cost of an asset, over the useful economic life of that asset which is straight line over five years.

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.

Benefits received and receivable, such as rent-free periods, as an incentive to sign an operating lease are recognised on a straight line basis over the non-cancellable contracted term of the lease in line with FRS102.

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 expenditure is therefore stated inclusive of irrecoverable VAT.

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. They have been discounted to the present value of the future cash receipt where such discounting is material.

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.

Short term deposits

Short term deposits comprise deposit accounts with a maturity of between three and 12 months. The cash flow statement in the prior year has been updated to exclude deposits with a maturity of between three and 12 months from cash equivalents.

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. They have been discounted to the present value of the future cash payment where such discounting is material.

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.

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.

Taxation

Reprieve is a registered charity and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Notes to the financial statements

1. Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Donations	**1,137,655**	**37,695**	**1,175,350**
Legacies	**655,265**	**—**	**655,265**
Tax claimable on Gift Aid donations	**184,137**	**—**	**184,137**
Other corporate donations	**112,310**	**—**	**112,310**
	2,089,367	**37,695**	**2,127,062**

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Donations	1,322,504	53,805	1,376,309
Legacies	156,583	—	156,583
Tax claimable on Gift Aid donations	158,436	—	158,436
Other corporate donations	95,434	—	95,434
	1,732,957	53,805	1,786,762

2. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Promotion of human rights in counter-terrorism (ACT)			
Joseph Rowntree Charitable Trust	—	66,000	**66,000**
Joseph Rowntree Reform Trust	—	39,972	**39,972**
Paul Hamlyn Foundation	—	100,000	**100,000**
People's Postcode Lottery	250,000	—	**250,000**
Reprieve US	70,264	—	**70,264**
The Roddick Foundation	12,500	—	**12,500**
Sigrid Rausing Trust	150,000	—	**150,000**
Synergi	—	5,000	**5,000**
The David and Elaine Potter Foundation	15,000	—	**15,000**
Tolkien Trust	52,500	—	**52,500**
Vital Projects Fund	31,294	—	**31,294**
	581,558	**210,972**	**792,530**
Death penalty (DP)			
The British High Commission in Malaysia	—	46,087	**46,087**
Clifford Chance	—	68,626	**68,626**
European Commission	—	65,702	**65,702**
Foreign, Commonwealth & Development Office	—	75,000	**75,000**
The German Federal Foreign Office	—	17,131	**17,131**
Highway One Trust	—	10,000	**10,000**
International Bar Association	30,000	—	**30,000**
People's Postcode Lottery	250,000	—	**250,000**
Reprieve US	70,264	—	**70,264**
The Roddick Foundation	12,500	—	**12,500**
ROLE UK	—	114,875	**114,875**
Sigrid Rausing Trust	150,000	—	**150,000**
The Swiss Federal Department of Foreign Affairs	—	40,221	**40,221**
The David and Elaine Potter Foundation	15,000	—	**15,000**
The Law Society Charity	—	5,000	**5,000**
Tolkien Trust	52,500	—	**52,500**
Vital Projects Fund	31,294	—	**31,294**
Other grants (below £2,000)	—	2,000	**2,000**
	611,558	**444,642**	**1,056,200**
Total	**1,193,116**	**655,164**	**1,848,730**

2. Income from charitable activities (continued)

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Promotion of human rights in counter-terrorism (ACT)			
Bertha Foundation	—	126,742	126,742
Joseph Rowntree Charitable Trust	—	35,875	35,875
Joseph Rowntree Reform Trust	—	39,971	39,971
Reprieve US	—	110,766	110,766
The Roddick Foundation	2,500	50,000	52,500
Sigrid Rausing Trust	150,000	—	150,000
Synergi	—	3,000	3,000
Tolkien Trust	52,500	—	52,500
United Nations Voluntary Fund for Victims of Torture	—	23,546	23,546
	205,000	389,900	594,900
Death penalty (DP)			
The British High Commission in Malaysia	—	16,519	16,519
Clifford Chance	—	118,718	118,718
European Commission	—	3,329	3,329
Evan Cornish Foundation	—	10,000	10,000
Foreign, Commonwealth & Development Office	—	45,000	45,000
The German Federal Foreign Office	—	47,052	47,052
Highway One Trust	—	10,000	10,000
Joseph Rowntree Charitable Trust	—	35,875	35,875
Jomati Foundation	—	5,000	5,000
Netherlands Ministry of Foreign Affairs	—	2,492	2,492
Paul Hamlyn Foundation	—	41,667	41,667
Postcode Lottery	—	300,000	300,000
The Roddick Foundation	2,500	—	2,500
A4ID's Rule of Law Expertise Programme	—	180,469	180,469
The Sounouyergon Fund	—	12,000	12,000
Sigrid Rausing Trust	150,000	—	150,000
The Swiss Federal Department of Foreign Affairs	—	50,850	50,850
The David and Elaine Potter Foundation	—	27,000	27,000
Tolkien Trust	52,500	—	52,500
Vital Projects Fund	60,061	—	60,061
World Coalition Against the Death Penalty	—	4,082	4,082
Other grants (below £2,000)	—	1,000	1,000
	265,061	911,053	1,176,114
Total	470,061	1,300,953	1,771,014

3. Investment income

	Total funds 2024 £	Total funds 2023 £
Bank interest	**43,583**	23,981

4. Cost of raising funds

	Total funds 2024 £	Total funds 2023 £
Direct costs	**72,853**	76,706
Support costs	**69,255**	56,574
Staff costs	**255,836**	236,125
	397,944	369,405

5. Charitable activities

	DP 2024 £	ACT 2024 £	**Total funds 2024 £**	Total funds 2023 £
Direct costs	622,091	229,634	**851,725**	1,136,129
Support costs	368,242	178,234	**546,476**	484,964
Staff costs	1,125,592	616,266	**1,741,858**	1,545,544
	2,115,925	1,024,134	**3,140,059**	3,166,637

	DP 2023 £	ACT 2023 £	Total funds 2023 £
Direct costs	764,745	371,384	1,136,129
Support costs	346,203	138,761	484,964
Staff costs	1,149,635	395,909	1,545,544
	2,260,583	906,054	3,166,637

6. Analysis of support costs

	Fundraising 2024 £	DP 2024 £	ACT 2024 £	**Total funds 2024 £**	Total funds 2023 £
Premises	3,219	17,116	8,284	**28,619**	25,682
IT	3,073	16,340	7,909	**27,322**	18,061
Office	7,561	40,201	19,458	**67,220**	49,237
Staff costs & associated costs	48,368	257,182	124,479	**430,029**	402,362
Governance	7,034	37,403	18,104	**62,541**	46,196
	69,255	368,242	178,234	**615,731**	541,538

	Fundraising 2023 £	DP 2023 £	ACT 2023 £	Total funds 2023 £
Premises	2,683	16,418	6,581	25,682
IT	1,887	11,546	4,628	18,061
Office	5,144	31,477	12,616	49,237
Staff costs & associated costs	42,034	257,229	103,099	402,362
Governance	4,826	29,533	11,837	46,196
	56,574	346,203	138,761	541,538

7. Governance costs

	Total funds 2024 £	Total funds 2023 £
Audit and accountancy fees	**25,439**	21,000
Other direct costs	**6,439**	3,818
Staff costs	**30,664**	21,378
	62,542	46,196

8. Net income (expenditure) for the year

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets:		
Owned by the charity	**11,767**	16,032
Pension costs	**97,261**	90,710
Auditors' remuneration		
Audit services (excluding VAT) – current year	**19,450**	18,250
Audit services (excluding VAT) – prior year	**750**	—
Other services	**999**	18,250
Operating lease rentals	**137,198**	137,198

During the year no Trustee received any remuneration or benefits in kind (2023: £nil). No Trustees were reimbursed travel expenses (2023: £nil).

9. Staff costs

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	**2,049,943**	1,936,294
Social security costs	**225,323**	221,337
Pension costs	**97,261**	90,710
	2,372,527	2,248,341
Redundancy payments	**25,409**	28,041
	2,397,936	2,276,382

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

	2024 No.	2023 No.
Charitable activity		
Death penalty (DP)	**20**	21
Promotion of human rights in counter-terrorism (ACT)	**11**	10
Raising funds – fundraising	**5**	5
Support	**6**	6
	42	42

Two employees (2023: two) received remuneration within the banding of £60,000 to £70,000 in the year and two employees received remuneration within the banding of £80,000 to £90,000 in the year (2023: two employees received remuneration within the banding of £70,000 to £80,000).

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 (including taxable benefits and employer's pension and National Insurance contributions) was £675,394 (2023: £590,598).

10. Intangible fixed assets

	Software implementation £	**Total 2024 £**
Cost		
At 1 January 2024	—	**—**
Additions	17,820	**17,820**
At 31 December 2024	17,820	**17,820**
Depreciation		
At 1 January 2024	—	**—**
Charge for the year	—	**—**
At 31 December 2024	—	**—**
Net book value		
At 31 December 2024	17,820	**17,820**
At 31 December 2023	—	**—**

11. Tangible fixed assets

	Office equipment £	Furniture & fittings £	**Total 2024 £**
Cost			
At 1 January 2024	190,890	1,582	**192,472**
Additions	22,939	—	**22,939**
At 31 December 2024	213,829	1,582	**215,411**
Depreciation			
At 1 January 2024	182,917	1,582	**184,499**
Charge for the year	11,767	—	**11,767**
At 31 December 2024	194,684	1,582	**196,266**
Net book value			
At 31 December 2024	19,145	—	**19,145**
At 31 December 2023	7,973	—	**7,973**

12. Debtors

	2024 £	2023 £
Rent deposit	**—**	20,855
Gift Aid tax recoverable	**78,236**	51,466
Grants receivable	**384,909**	378,784
Other debtors	**4,755**	8,841
Prepayments	**64,554**	67,345
	532,454	527,291

13. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	**27,011**	88,410
Other taxation and social security	**52,012**	47,693
Other creditors	**18,298**	13,279
Accruals and deferred income	**196,076**	225,287
	293,397	374,669

Deferred income represents income received for future periods where the donor has imposed conditions on the period of use. Deferred income as at 31 December 2023 totalled £92,077, which was released to income in 2024. Deferred income as at 31 December 2024 totalled £99,158, which relates to the next financial period.

14. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Rent deposit	**34,530**	—

15. Statement of funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	**At 31 December 2024 £**
Unrestricted funds					
General funds	1,393,949	3,326,066	(2,798,627)	27,574	**1,948,962**
Restricted funds					
Promotion of human rights in counter-terrorism (ACT)					
Bertha Foundation	87,959	—	(82,376)	—	**5,583**
Joseph Rowntree Charitable Trust	—	66,000	(66,000)	—	**—**
Joseph Rowntree Reform Trust	6,916	39,972	(26,433)	—	**20,455**
Paul Hamlyn Foundation	—	100,000	(100,000)	—	**—**
Synergi	2,095	5,000	(2,876)	(262)	**3,957**
Death penalty (DP)					
OMCT	1,161	—	(616)	(545)	**—**
The British High Commission in Malaysia	—	46,087	(46,087)	—	**—**
Clifford Chance	—	68,626	(68,626)	—	**—**
European Commission	—	65,702	(53,935)	(11,767)	**—**
Foreign, Commonwealth & Development Office	—	75,000	(60,000)	(15,000)	**—**
The German Federal Foreign Office	5,505	17,131	(22,636)	—	**—**
ROLE UK	—	114,875	(114,875)	—	**—**
The Swiss Federal Department of Foreign Affairs	—	40,221	(40,221)	—	**—**
Other restricted funds	—	54,695	(54,695)	—	**—**
Total restricted funds	103,636	693,309	(739,376)	(27,574)	**29,995**
Total funds	1,497,585	4,019,375	(3,538,003)	—	**1,978,957**

15. Statement of funds (continued)

During the year, we received £15,000 of funding to cover a prior year deficit on the FCDO restricted fund, which was covered by unrestricted reserves. This reverses the prior year transfer and is shown as a transfer of £15,000 from restricted to unrestricted funds. The transfer of funds from restricted to unrestricted for the European Commission, OMCT and Synergi restricted funds relates to grants received in prior accounting periods and where the objective of the funds have since been achieved and therefore the remaining balances have been released to unrestricted in line with the grant terms.

Promotion of human rights in counter-terrorism

Reprieve's work to address human rights abuses in counter-terrorism includes advocating for the closure of Guantánamo, securing our clients' clearance for release from the facility and supporting clients after release. Reprieve also works with, and advocates for, clients in detention in North East Syria and works with communities affected by the unlawful use of lethal force in the Middle East and Africa.

Death penalty

Reprieve's work towards a world without the death penalty includes casework that provides legal and investigative assistance to, and advocacy for, clients, as well as strategic projects to bring about meaningful systemic change in the countries where we operate.

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Unrestricted funds					
General funds	1,439,073	2,226,999	(2,257,123)	(15,000)	1,393,949
Restricted funds					
Promotion of human rights in counter-terrorism (ACT)					
Bertha Foundation	—	126,742	(38,783)	—	87,959
Joseph Rowntree Charitable Trust	—	35,875	(35,875)	—	—
Joseph Rowntree Reform Trust	—	39,971	(33,055)	—	6,916
Reprieve US	—	110,766	(110,766)	—	—
The Roddick Foundation	—	50,000	(50,000)	—	—
Synergi	—	3,000	(905)	—	2,095
United Nations Voluntary Fund for Victims of Torture	—	23,546	(23,546)	—	—
Death penalty (DP)					
OMCT	1,161	—	—-	—	1,161
The British High Commission in Malaysia	—	16,519	(16,519)	—	—
Clifford Chance	—	118,718	(118,718)	—	—
European Commission	—	3,329	(3,329)	—	—
Foreign, Commonwealth & Development Office	—	45,000	(60,000)	15,000	—
FCDO (ROLE)	—	13,561	(13,561)	—	—
The German Federal Foreign Office	—	47,052	(41,547)	—	5,505
Joseph Rowntree Charitable Trust	—	35,875	(35,875)	—	—
Netherlands Ministry of Foreign Affairs	—	2,492	(2,492)	—	—
Paul Hamlyn Foundation	—	41,667	(41,667)	—	—
Postcode Justice Trust	4,431	300,000	(304,431)	—	—
Role UK	—	166,908	(166,908)	—	—
The Swiss Federal Department of Foreign Affairs	7,205	50,850	(58,055)	—	—
The David and Elaine Potter Foundation	—	27,000	(27,000)	—	—
Other restricted funds	—	95,887	(95,887)	—	—
Total restricted funds	12,797	1,354,758	(1,278,919)	15,000	103,636
Total funds	1,451,870	3,581,757	(3,536,042)	—	1,497,585

16. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	**Total funds 2024 £**
Intangible fixed assets	—	17,820	**17,820**
Tangible fixed assets	—	19,145	**19,145**
Current assets	29,995	2,239,924	**2,269,919**
Creditors due within one year	—	(293,397)	**(293,397)**
Creditors due in more than one year	—	(34,530)	**(34,530)**
	29,995	1,948,962	**1,978,957**

	Restricted funds £	Unrestricted funds £	Total funds 2023 £
Tangible fixed assets	—	7,973	7,973
Current assets	103,636	1,760,645	1,864,281
Creditors due within one year	—	(374,669)	(374,669)
	103,636	1,393,949	1,497,585

17. 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 £97,261 (2023: £90,710). Contributions totalling £16,789 (2023: £12,403) were payable to the fund at the balance sheet date and are included in other creditors.

18. Operating lease commitments

At 31 December 2024, the company had annual commitments under non-cancellable operating leases as follows:

	Office premises	
Payable within:	**2024 £**	2023 £
Less than one year	**162,096**	81,779
Between two and five years	**62,255**	224,351

The charge to the statement of Financial Activities in 2024 is £137,198 (2023: £137,198).

19. Related party transactions

The charity received a total of £3,982 (2023: £42,199) in donations from Trustees in their personal capacity, none of which remains outstanding at the balance sheet date.

The charity received £nil (2023: £10,000) from the Laura Kinsella Foundation. Stephen Kinsella is a Trustee of the Laura Kinsella Foundation and of the charity.

The charity received £77,613 from Clifford Chance, of which £68,626 was recognised as income during the year and £8,987 treated as deferred income (2023: £142,462, of which £118,718 recognised as income and £23,744 deferred). Simi Arora-Lalani is a Trustee of the charity and a Partner at Clifford Chance.

The charity received a donation of £10,000 from Akin Gump during the year (2023: £15,000). Helen Marshall is a Trustee of the charity and a Partner at Akin Gump law firm.

There were no other related party transactions in the current or previous year, other than those disclosed in note 8.

20. Funding provided to Reprieve by 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 2024, Reprieve US provided a grant to Reprieve UK for £140,528 (2023: £110,766). This was to fund its worldwide programme in respect of the death penalty and other extreme human rights abuses. This was fully spent in this year and we carried forward £nil (2023: £nil).

21. Comparative information

Analysis of income and expenditure in the year ended 31 December 2023 between restricted and unrestricted funds:

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	1	1,732,957	53,805	1,786,762	1,589,844
Charitable activities					
Death penalty (DP)	2	265,061	911,053	1,176,114	1,439,234
Promotion of human rights in counter-terrorism (ACT)	2	205,000	389,900	594,900	565,713
Other trading activities		—	—	—	220
Investments	3	23,981	—	23,981	8,308
Total		2,226,999	1,354,758	3,581,757	3,603,319
Expenditure on:					
Raising funds	4	336,882	32,523	369,405	387,396
Charitable activites					
Death penalty (DP)	5	1,264,560	996,023	2,260,583	2,337,484
Promotion of human rights in counter-terrorism (ACT)	5	655,681	250,373	906,054	996,114
Total		2,257,123	1,278,919	3,536,042	3,720,994
Net income (expenditure)	8	(30,124)	75,839	45,715	(117,675)
Transfer between funds		(15,000)	15,000	—	—
Net movement in funds		(45,124)	90,839	45,715	(117,675)
Reconciliation of funds					
Total funds at 1 January		1,439,073	12,797	1,451,870	1,569,545
Total funds at 31 December	15, 16	1,393,949	103,636	1,497,585	1,451,870

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Reprieve, PO Box 78292, London, E1W 9SS

Registration Number 05777831 (England and Wales)
Charity Registration Number 1114900

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REPRIEVE

REPRIEVE

England & Wales - Charity number 1114900

Accounts

REPRIEVE

Annual Report and Financial Statements

For the year ended 31 December 2023

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Reference and administrative information

Trustees

Lady Elish Angiolini LT DBE PC KC FRSA FRSE	Chair
Adrian Cohen	Retired Apr 2023
Alexandra Pringle	
Ayesha Hazarika MBE	
Bella Sankey	Retired Apr 2023
Christopher Duckett	
Dr Shola Mos-Shogbamimu	Retired Dec 2023
Helen Marshall	Appointed Oct 2023
Jane Lush	
Luca Bosatta	
Matthew McGregor	
Rupert Welchman	Appointed Oct 2023
Simi Arora-Lalani	Appointed Oct 2023
Simon Tuttle	
Stephen Kinsella OBE	
Yemsrach Hailemariam	Retired Jan 2024

Joint Executive Directors

Anna Yearley OBE

Maya Foa

Casework Director

Chai Patel

Advocacy Director

Daniel Dolan

Registered address

10 Queen Street Place
London EC4R 1BE

Company registration number

05777831

Charity registration number

1114900

Auditor

Buzzacott LLP
130 Wood Street
London EC2V 6DL

Bankers

Barclays Bank plc
Leicester LE87 2BB

The Co-operative Bank plc
P.O. Box 101
1 Balloon Street
Manchester M60 4EP

Virgin Money plc
Gosforth
Newcastle upon Tyne NE3 4PL

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton NN3 6NW

Joint Executive Directors' introduction

2023 was another extraordinary year for Reprieve. Our work is complex, challenging, and can take many years to bear fruit. However, with your support we have made huge strides in our efforts to end the death penalty and seek justice for victims of appalling human rights abuses carried out in the name of "counter-terrorism" or "national security".

We were absolutely delighted that 2023 saw the official completion of our award-winning resentencing project in Malawi. We started this project, along with a coalition of partners, in 2014, and since then we have secured freedom for 163 people from death row – men and women who are now free to rebuild their lives. At the end of 2023 the final nine people who had received a mandatory death sentence received a new sentence in court, with seven cleared for immediate release and the other two receiving a term of years. That judgment concluded a decade of work. Everyone who had received the mandatory death penalty has been resentenced without a single death sentence being handed down. Building on our resentencing successes, Reprieve's fellows and partners in Malawi are at the forefront of a country-wide campaign to abolish the death penalty, and abolition is now within sight.

We are pleased that the Malawi Resentencing Project's legacy continues in other parts of the world. In 2023, Malaysia abolished the mandatory death penalty for all offences. Building on our successes in Malawi, we launched a new project to secure justice for the estimated 900 people sentenced to death in Malaysia. Alongside our partners, we are doing everything we can to ensure their access to justice and the best chance of receiving a lesser sentence.

In 2023 we further strengthened our work protecting human rights in Saudi Arabia. Despite the reformist agenda promoted by the Saudi Crown Prince, Saudi Arabia continues to be one of the most prolific executing states globally, and one of very few states retaining the death penalty for child defendants. Reprieve is one of the few NGOs challenging the use of the death penalty in the Kingdom, together with our partner, the **European Saudi Organization for Human Rights (ESOHR)**.

In February 2023, we published a landmark report on the application of the death penalty in the Kingdom. The report comprehensively analyses over a decade of death penalty data (1,243 executions carried out between 2010 – 2021) and is the first detailed, data driven study on the use of the death penalty in Saudi Arabia. The findings – which were covered extensively in the world's media – are alarming, showing an 82% annual increase in executions since the Crown Prince came to power.

We also continued our vital work to prevent the executions of child defendants in Saudi Arabia. In 2023, we took on two new urgent cases – Abdullah al-Derazi and Youssef al-Manasif. Both were arrested and sentenced to death for alleged non-lethal, protest-related offences dating to when they were children. Following their arrests, they were held incommunicado, denied access to lawyers, and brutally tortured into signing "confessions". We and our partners continue to fight for Abdullah and Youssef, and to end executions of child defendants in the Kingdom and hold the Saudi regime to account for its human rights abuses.

Turning to our work on abuses in counter-terrorism practices, Reprieve continued our fight to secure the repatriation of families who are unlawfully detained in camps and prisons in North East Syria. The people detained there - a majority of whom are children - are suffering extreme human rights violations, and are at risk of torture, disappearance, and death. Over the past 12 months, Reprieve provided direct support to nearly 100 people from 10 different countries. We campaigned and advocated on behalf of our clients, jointly with their families – including by supporting the work of the **Bring British Families Home** group, a collective of affected British families we helped establish in 2020. At the end of 2023 we were delighted that six of our British clients were repatriated back to the UK. Reprieve is supporting them to rebuild their lives.

On the financial side, we have responded to the challenges of the current economic climate by prioritising further diversification of our income, recognising that people are having to make tough decisions about charitable giving. We would like to take this opportunity to thank everyone who chose to make a gift to Reprieve last year. We are dependent on charitable donations and it means the world to us that you have chosen to support our work, especially with so many other competing demands. From the bottom of our hearts, thank you. None of this work would have been possible without you and your generosity.

Finally, we are truly privileged to work alongside an incredible team of staff, partners, lawyers, campaigners and investigators around the world. Together, we are achieving meaningful change for our clients, and effectively challenging the wider systems that enabled the abuses they face. Thank you for your support.



Anna Yearley OBE
Joint Executive Director



Maya Foa
Joint Executive Director

Chair's foreword

I continue to be enormously privileged to chair the Board of Trustees of Reprieve. Working with my fellow Trustees, it has been an honour to witness the hard work and dedication of the staff team, working alongside our extraordinary partners, fellows, and consultants around the world.

At a time of great global insecurity, the work of Reprieve is more relevant and vital than ever. We know that when the world's attention is understandably elsewhere, governments in countries where we work – including the UK – will continue to clamp down on human rights and even use this moment to double down on abusive policies. Thank you to everyone who has continued to support our work despite the many competing demands on people's attention and money. It really does make the difference.

I was incredibly proud that in August, Pakistan amended the Control of Narcotics Substances Act 1997, and abolished the death penalty for all drug offences. This follows years of collaboration between Reprieve and its local partner, the **Foundation for Fundamental Rights**, who were able to build support from key stakeholders, such as Pakistan's Anti-Narcotics Force and the Minister for Law and Justice, and the EU.

The passage of this legislation should drastically reduce the size of Pakistan's death row, which is one of the largest in the world, where many have been exploited or tricked into smuggling drugs. Finally, it also sets a positive precedent for the region, and we are now planning how best to consolidate and build on this landmark victory.

This fantastic achievement – and so many others – wouldn't have been possible without your continued support for Reprieve, and without the dedication and tenacity of the staff and partners of Reprieve who often work on projects for many years. I am hugely proud to serve as the Chair of the Board of Trustees and I thank everyone who has provided support to this dynamic and impactful organisation.



Parliament House, Islamabad (© Usman Ghani)



Lady Elish Angiolini
LT DBE PC KC FRSA FRSE
Chair of the Board of Trustees

Trustees' report

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 2023. 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" 2019. The Trustees are satisfied that the objects and mission of the charity, and the activities to pursue them described below, satisfy the principles of public benefit set out in The Charity Commission's "Public Benefit: Rules for Charities".

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, secondees and partner organisations for their continuing hard work and dedication in seeking a world without the death penalty and extreme human rights abuses carried out in the name of "counter-terrorism" or "national security".

Our vision and mission

Our vision

A world without the death penalty or extreme human rights abuses



Reprieve's vision is a world without the death penalty or extreme human rights abuses carried out in the name of "counter-terrorism" or "national security".

Our mission

To use strategic interventions to achieve our vision

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 in the name of "counter-terrorism" or "national security".



Reprieve is:



Agile

We work in dynamic and fast-moving areas, where our agility enables us to react quickly and stay on the front foot.



Creative

We capture the zeitgeist. We find new ways to frame the debate, and new ways to change people's minds.



Fearless

We are fearless in ambition, and optimistic in our goals.



Effective

We work hard, and we punch above our weight. Individual victories lead to systematic change.



Resilient

Progress is rarely linear, and sometimes things will not go our way. We will regroup, reassess, and go again.



Resolute

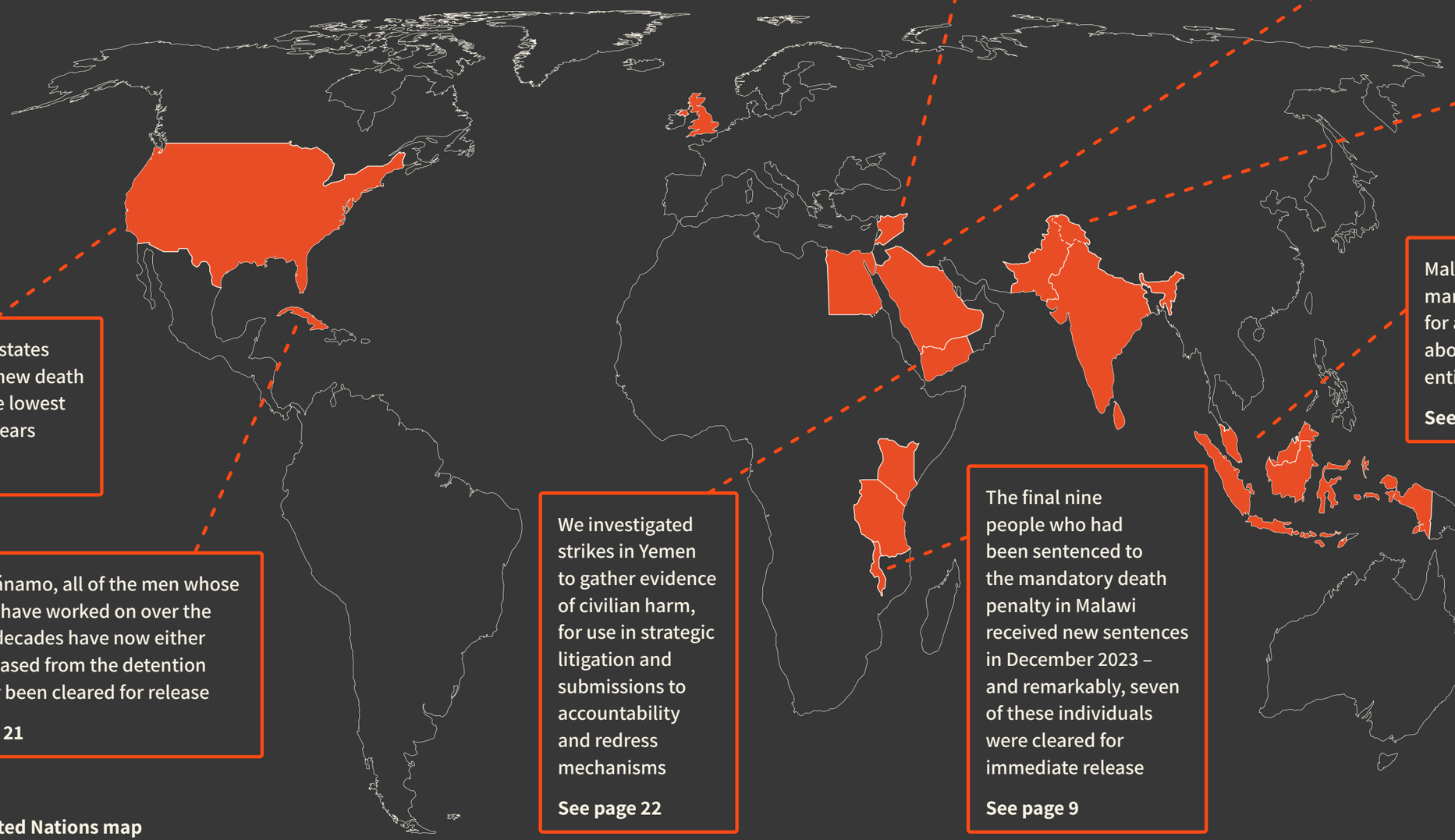
We are professional, respectful and accountable. Our commitment is unwavering.

Highlights from 2023

Reprieve had lots to celebrate in 2023

Reprieve is based in London (UK) and we proudly collaborate with a network of fellows, consultants and partners around the world to help people facing the death penalty and extreme human rights abuses committed in the name of "counter-terrorism" or "national security".

Together we work for systemic change by investigating our clients' cases, fighting on their behalf in the courts of law, advocating for them with politicians, and campaigning in the court of public opinion.



Six British nationals were repatriated from North East Syria by the UK Foreign, Commonwealth and Development Office

See page 20

We published a landmark report on the application of the death penalty in Saudi Arabia, analysing 1,243 executions over 11 years

See page 10

Pakistan abolished the death penalty for all drugs offences

See page 12

Malaysia abolished the mandatory death penalty for all offences, as well as abolishing the death penalty entirely for some offences

See page 11

Only seven US states handed down new death sentences – the lowest number in 20 years

See page 8

In Guantánamo, all of the men whose cases we have worked on over the last two decades have now either been released from the detention facility or been cleared for release

See page 21

We investigated strikes in Yemen to gather evidence of civilian harm, for use in strategic litigation and submissions to accountability and redress mechanisms

See page 22

The final nine people who had been sentenced to the mandatory death penalty in Malawi received new sentences in December 2023 – and remarkably, seven of these individuals were cleared for immediate release

See page 9

Based on the **United Nations map**

Death penalty

Reprieve challenges the death penalty in individual cases and uses the insight from our casework to inform strategies that can be deployed to bring about meaningful systemic change.

Ending the use of the death penalty worldwide is our goal, and we use a combination of strategic litigation, advocacy, and campaigning to achieve this.

Pages 8 to 18 document some of the highlights of our regional death penalty work in the US, Sub-Saharan Africa, the Middle East and North Africa, South Asia, and South East Asia.

Reprieve's death penalty work in numbers:

For the first time since Gallup started asking about the fairness of the death penalty's application in the United States,



more Americans say it is applied unfairly (50%) than fairly (47%)

Thanks to our award-winning resentencing project,



163 people who faced the death penalty in Malawi have already been released

and re-integrated into society.

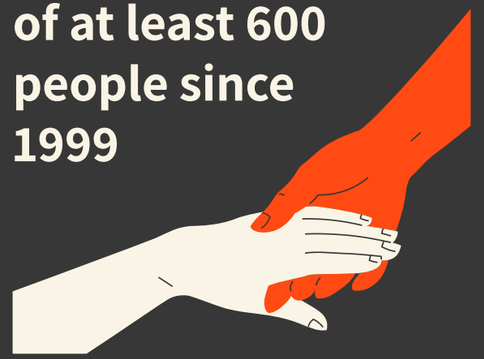
We are supporting efforts to resentence approximately 900 people in Malaysia

following the abolition of the mandatory death penalty in 2023.



Reprieve's death penalty projects and interventions have

saved the lives of at least 600 people since 1999



In 2023, we delivered training to 16 prison officials in Punjab, where 80% of Pakistan's death row population reside

on "mercy petitions" which enable condemned prisoners to seek clemency.



With another ruling in 2023,

we have a 100% success record in cases before the African Court of Human Rights



In each of the six cases, they have ruled the mandatory death penalty is unlawful.

Our groundbreaking report revealed that the six bloodiest years of executions

in Saudi Arabia's recent history have all occurred under the leadership of Mohammed bin Salman and King Salman (2015, 2016, 2017, 2018, 2019 and 2022).

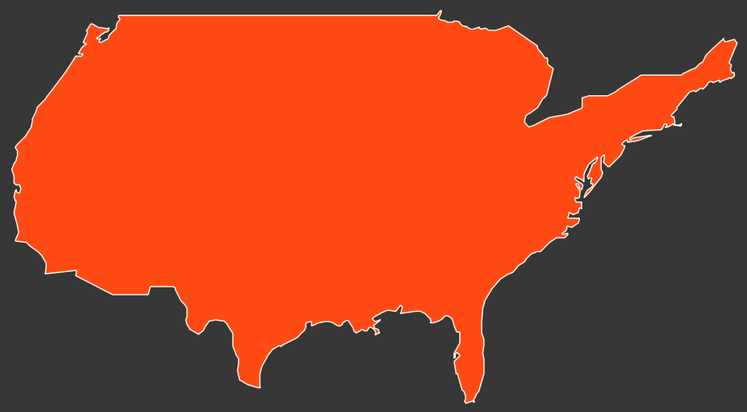


United States

Reprieve has been working on the death penalty in the United States for almost a quarter of a century. In that time, we have seen the landscape of capital punishment shift dramatically. There have been fewer death sentences, fewer executions, and increasing domestic opposition to the punishment. Working with our sibling organisation, Reprieve US, we use a combination of casework and strategic litigation and campaigns to both fight for individuals on death row, and challenge the systemic issues underpinning capital punishment in the US.

Amongst our most impactful work has been our work on method of execution issues in the US. We founded and run the Lethal Injection Information Center, which acts as a resource hub and strategic advisory service for lawyers, manufacturers, distributors, investors, insurance firms and other stakeholders. Over the years, we have assisted scores of companies who don't want their medicines misused in executions, supported method of execution cases, brought strategic litigation on key issues, and helped debunk the myth of the "humane", "medicalised" execution.

2023 was a critical year with respect to method of execution issues. The longest botched execution in US history took place in Alabama in 2022, resulting in a pause in executions in the state pending a top to bottom review of the protocol, and two other states conducted reviews into problematic lethal injection processes, halting executions altogether in those states.



Based on the **United Nations map**

Our highlights from 2023 include:

- Execution rates remaining at record lows. In 2023, 81% (22 out of 27) of the states that retain the death penalty have not executed, and only 7 states handed down new death sentences – the lowest number in 20 years.
- A Gallup poll revealing for the first time that more Americans believe that the death penalty is applied unfairly (50%) than fairly (47%).
- Supporting a wide range of actors – including over 60 pharmaceutical manufacturers – to protect medicines from unlawful diversion and lethal misuse.
- Undertaking strategic litigation and advocacy on issues around transparency.
- Actively supporting five cases of foreign nationals on death row, working with embassies and foreign ministries to provide consular assistance to their nationals.
- Following the longest botched execution in history in 2022, Alabama's Department of Corrections halted executions pending a top to bottom review of the state's execution protocol. This pause held until July 2023. Widespread media coverage of the execution and its aftermath, opened up an important conversation about the problems with lethal injection in the state, and the inherent brutality of the method.
- The Governor of Arizona ordering a review of the state's method of execution, following a string of botched lethal injection executions in 2022, and the Attorney General filed to withdraw a motion for the only pending death warrant. Executions in Arizona remained on hold throughout 2023.
- Executions remaining on hold in Tennessee throughout 2023, due to an ongoing review of the state's lethal injection protocol after prison officials failed to test lethal injection drugs ahead of a planned execution in 2022.

Sub-Saharan Africa



Sub-Saharan Africa is considered a "beacon of hope" in the global effort to abolish the death penalty. That hope is increasingly being realised, as individual countries in the region embrace abolition.

Our work with partners in Malawi, Kenya and Tanzania provides a blueprint for a continent-wide journey to abolish the mandatory death penalty, secure more just sentences for those who faced death sentences, and move towards total abolition. Reprieve's expertise in delivering resentencing projects is supporting local partners to lead this charge.

Thanks to this work, a groundswell of support is building, debate around abolition is hopeful, and parliamentarians are now actively seeking to abolish the death penalty.

Based on the **United Nations map**

Our highlights from 2023 include:

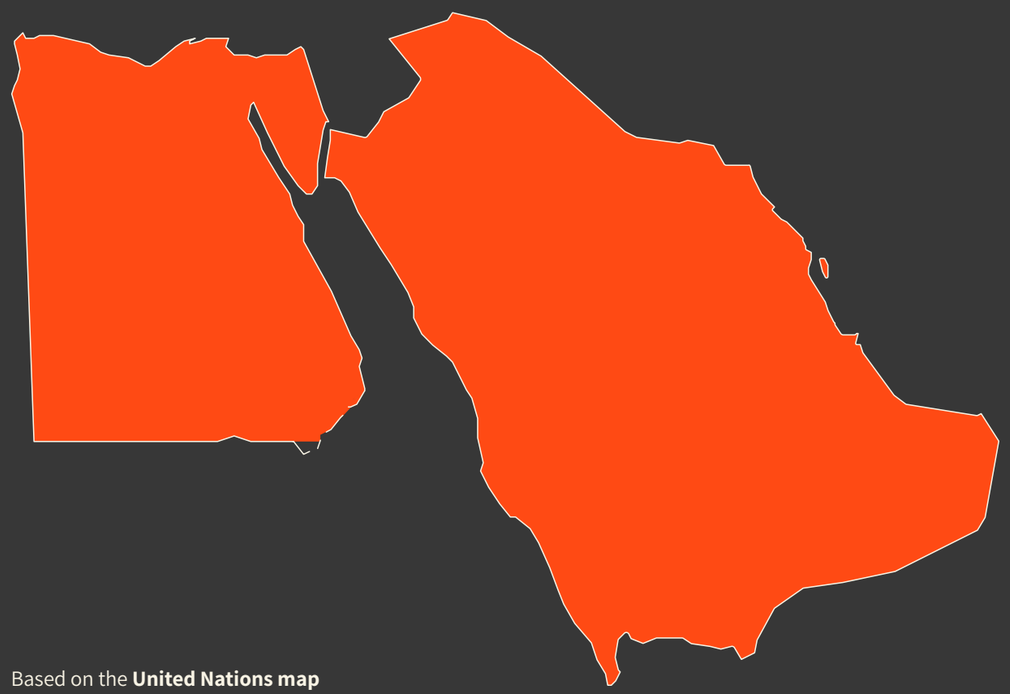
- Concluding our decade-long resentencing project in Malawi, where 169 people have avoided death sentences, and nobody has been resentenced to death.
- The final nine people sentenced to the (now unconstitutional) mandatory death penalty received new sentences in December 2023 – and remarkably, seven of these individuals were cleared for immediate release. Each had spent in excess of twenty years in prison.
- Identifying eight strategic cases to work on in Kenya. These cases exemplify the fundamental problems with the death penalty, and are drawn from our data collection and investigations into many of the 5,000 cases of people sentenced to the mandatory death penalty in Kenya. We will be working on these cases to achieve positive outcomes for the individuals in question, and to set a new precedent for all.
- Achieving another win in the African Court of Human Rights, which ruled that John Lazaro's mandatory death sentence in Tanzania was unlawful. This is the sixth positive decision we have achieved.
- Securing the release of our client, Ali Kololo, after 11 long years in prison in Kenya. Ali was wrongfully sentenced to death in a deeply unfair trial after the Kenyan Police – with support from the UK's Metropolitan Police – investigated him for alleged involvement in an attack on two British tourists. Read more about this extraordinary case on page 13.

Middle East and North Africa

A number of countries in the Middle East and North Africa are among the world's most prolific executing states. Reprieve is one of few organisations to investigate, analyse and act on the unfair use of the death penalty in Saudi Arabia, Bahrain and Egypt.

We are working on 12 individual cases (six in Saudi Arabia, six in Bahrain) which include child defendants, people who have been jailed in freedom of expression cases, and individuals on death row in politically charged cases.

Working in the courts of law in the region is challenging, and so our work in the Middle East and North Africa is creative in our use of advocacy and media work to engage the court of public opinion and policymakers around the world. Our goal is to secure positive outcomes for our clients and systemic change to the structures that enabled the abuses they experienced.



Based on the **United Nations map**

Our highlights from 2023 include:

- Publishing a landmark report on the application of the death penalty in Saudi Arabia which analysed 1,243 executions over 11 years for the first time. Read more about this report and its global reach on page 17.
- Fighting for justice for two urgent child defendant cases: Abdullah al-Derazi and Youssef al-Manasif. Both were arrested and sentenced to death for non-lethal, protest related offences – dating to when they were children.
- Briefing the international diplomatic community on Saudi Arabia's application of the death penalty, which was scrutinised at their United Nations Universal Periodic Review in early 2024.
- Preventing executions in Bahrain, where there have been no executions since 2019. We support three people on death row, and have carried out investigations in three more cases – representing nearly a quarter of the total death row population.
- Working with partners to collect data on the use of the death penalty in Egypt, which is handing down a record number of death sentences.

South East Asia

Reprieve is working to see further limits applied to the use of the death penalty across South East Asia, as a step towards total abolition. In recent years, we have provided support to key strategic cases in Indonesia, Singapore, Thailand and Malaysia. Our specific focus has been protecting the rights of migrants and foreign nationals facing the death penalty, as well as those sentenced to death for non-lethal drug offences. We have worked to achieve this by supporting litigation on behalf of individuals and advocating for legal reforms.

In 2023, this advocacy was successful in Malaysia, leading to the abolition of the mandatory death penalty for all offences, as well as total abolition for some offences.

In light of the tight timeline for the justice sector to implement this new law, Reprieve and our partners quickly launched a resentencing project aimed at establishing best practice in capital resentencing with lawyers, judges and other stakeholders, to support access to justice for the approximately 900 people who were sentenced to death and are now eligible to have mitigation introduced in their cases.

We have continued to highlight the issues of nationality discrimination in the application of the death penalty in Indonesia, where we are actively working on the cases of eight non-Indonesian foreign nationals who have been sentenced to the death penalty for drug offences.



Based on the **United Nations map**

Our highlights from 2023 include:

- Facilitating shared learning and knowledge exchange from successful resentencing projects in Sub-Saharan Africa and mitigation expertise from India to the rapidly unfolding resentencing project in Malaysia. Read more about how we are in prime position to support the resentencing process, learning from previous projects we have delivered, on page 15.

- Collecting data to assist the Malaysia resentencing process. Working with a pro bono law firm, we have reviewed most of the 900 judgments of eligible people, and created a database that outlines key facts, demographic data, and other essential information to support the individuals in their cases as well as capturing key trends as the process progresses.

- Sharing international best practice with judges and lawyers in Malaysia, through the delivery of workshops in mitigation investigation. Together we have applied this to Malaysia's legal context to establish a path to success.

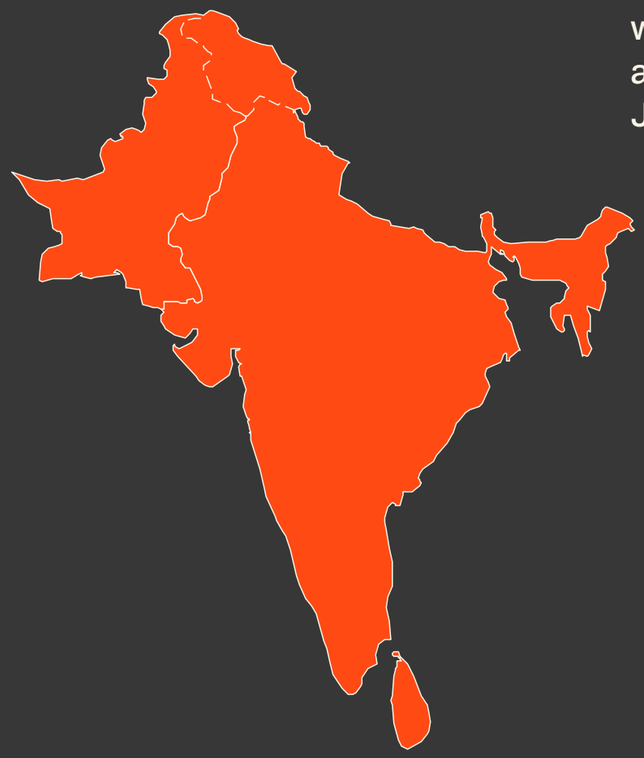
- Avoiding the death sentence in two cases of victims of trafficking in Indonesia. We were able to intervene early, thanks to partnership with the Mexican and Peruvian embassies, which resulted in positive outcomes in both cases.

South Asia

Reprieve is working to limit, and ultimately end, the use of the death penalty in South Asia, through strategic interventions, individual casework, and collaboration with local partners to combine our international expertise with their knowledge and expertise of the local context.

This year we continued our focus on the application of the death penalty in Pakistan and India. In a landmark moment in August 2023, Pakistan abolished the death penalty for all drug offences, following many years of work by local partners, supported by Reprieve. The passing of this legislation should in time drastically reduce one of the largest death rows in the world.

Reprieve continues to support efforts to end the use of the death penalty in South Asia, working on the cases of seven British nationals who faced death penalty charges in Pakistan, and the case of British national Jagtar Singh Johal in India.



Based on the **United Nations map**

Our highlights from 2023 include:

- Pakistan passed an amendment to the Control of Narcotics Substances Act 1997, thereby abolishing the death penalty for all drug offences.
- Delivering training for 16 prison officials in Punjab, where 80% of Pakistan's death penalty population reside. The training Reprieve delivered supported the Ministry of Human Rights' implementation of reform to the mercy petition process, and will enable prison officials to complete mercy petitions with emphasis on mitigating factors for the first time.
- Stepping up efforts to hold the UK to account in the case of Jagtar Singh Johal – a British national who has been arbitrarily detained in India since 2017. We continue to demand that the UK government seek Jagtar's immediate release, and we support Jagtar and his family with his legal claim which challenges the apparent complicity of the UK's intelligence agencies in his detention and torture.
- In September 2023, we mobilised significant cross-party support to secure the signatures of nearly 100 parliamentarians in a letter urging the UK Prime Minister, Rishi Sunak, to call for Jagtar Singh Johal's immediate release when he met his counterpart, Navendra Modi, during the G20 summit in New Delhi.
- Working on the cases of seven British nationals in Pakistan.

Case study

Ali Kololo: the release of an innocent man

This year, Reprieve secured a major victory in the case of Ali Kololo, a Kenyan father who was released after spending 11 years in prison, three of which were on death row.

Ali had been wrongfully convicted in connection with an attack in Kenya that left one British tourist dead and another held captive in Somalia for six months. Reprieve learned that the Metropolitan Police had assisted with the investigation and prosecution in Kenya that resulted in Ali's wrongful conviction following a deeply flawed trial. Reprieve uncovered that the Metropolitan Police had gathered crucial evidence potentially helpful to Ali's defence, but had failed to provide this at Ali's trial.

By exposing the UK's involvement in this grave miscarriage of justice, through a combination of investigation, litigation, media and campaigns work, Ali's conviction was finally overturned in Kenya, meaning he is now free and reunited with his family.

Here is a timeline of Ali's case, and how our methodology secured a just outcome in this extraordinary case:

September 2011

Two British nationals are attacked at a holiday resort in Lamu, Kenya. David Tebbutt is killed, and his wife is held hostage in Somalia for six months.

From September 2011 and throughout 2012

Because the victims of this attack are British nationals, various branches of the UK Government and other agencies become involved in the investigation from the early stages, providing considerable assistance to the Kenyan police and prosecutors. This included the Foreign Office, the Home Office, and the Metropolitan Police.

April 2012 to July 2013

Ali's trial is held, but involves serious breaches of fair trial standards. Ali, who is illiterate and does not speak the language used in court, does not have a defence lawyer for most of the trial (including the entirety of the prosecution case), is not afforded an interpreter in his native language, does not receive details of the prosecution case or evidence against him and is forced to cross-examine all 20 prosecution witnesses himself.

July 2013

Ali is convicted and sentenced to death.

November 2013

Reprieve begins investigating the UK's involvement in Ali's case, having learned that a Metropolitan Police officer had testified at Ali's trial. Reprieve, working alongside lawyers in Kenya and the UK, supports Ali to appeal his conviction.

April to September 2014

Reprieve submits multiple Data Subject Access Requests on Ali's behalf to the Metropolitan Police to ascertain their involvement in the case. The Metropolitan Police refuse to disclose any information.

March 2015

Reprieve supports Ali in bringing a legal challenge at the High Court of England and Wales arguing that the Metropolitan Police must give Ali the information he has requested. The challenge is successful, and the Metropolitan Police are forced to disclose material to Ali.

Within the disclosed material are references to forensic analyses carried out by Metropolitan Police experts, including an analysis of the 'tanga' shoes Ali was said to have been wearing (something he denied) against the shoe prints in the sand at the crime scene. The analysis was inconclusive and suggested that the shoe prints could have been made by another shoe entirely. This material had not been mentioned by the Metropolitan Police officer who gave evidence at Ali's trial, nor was it brought to the court's attention by the Metropolitan Police. Had it been shown to the court, Ali may never have been convicted.

May 2015

With Reprieve's support, Ali's lawyer makes an application for the Kenyan courts to see the Metropolitan Police's forensic evidence in Ali's appeal. The Kenyan Director of Public Prosecutions objects to the application.

January 2016

Reprieve helps Ali to file a complaint about the Metropolitan Police's involvement in his case. The complaint is referred to the Independent Office for Police Conduct (IOPC).

March 2016

The High Court of Kenya gives Ali permission to include the Metropolitan Police's forensic evidence in his appeal. The Kenyan Director of Public Prosecutions appeals against this decision to the Court of Appeal.

October 2016

Ali's death sentence is reduced to life imprisonment as part of a mass commutation by the President of Kenya.

April 2017

The Metropolitan Police officer who gave evidence at Ali's trial is permitted to retire, despite there being a live IOPC investigation into his conduct. As a result, the officer can no longer face disciplinary proceedings, regardless of the outcome of the investigation.

December 2017

The Kenyan Court of Appeal upholds the decision to allow Ali to include the Metropolitan Police's forensic evidence in his appeal.

Throughout 2017 to early 2018

Reprieve and Ali's Kenyan and UK legal teams work closely together to prepare for Ali's appeal, including obtaining expert evidence and strengthening the grounds of appeal. Ali's lawyer determinedly seeks an appeal hearing date. This work continues over many months.

June 2018

The National Crime Agency is engaged to jointly carry out the IOPC investigation into Ali's complaint against the Metropolitan Police.

March 2020

The Covid-19 pandemic starts, creating further delays in the court's timetable. Ali's lawyer continues to fight for an appeal hearing date.

February 2022

The IOPC investigation concludes, making key findings in Ali's favour.

June 2022

The BBC publish a news story about the IOPC's investigation findings in Ali's case, bringing renewed attention to the forensic evidence that was not shown to the court during Ali's trial.

February to August 2022

Efforts continue to secure a hearing date for Ali's appeal.

September 2022

Reprieve launches a public campaign and petition calling for Ali's freedom, receiving over 11,000 signatures. The international interest in Ali's plight is brought to the attention of the Director of Public Prosecutions in Kenya – the authority contesting Ali's criminal appeal.

January 2023

Following our campaign, and after reviewing the prosecution evidence at Ali's trial, the Director of Public Prosecutions in Kenya files a notice of concession in Ali's criminal appeal, conceding that Ali's conviction is unsafe as it is not supported by the evidence. The appeal hearing is scheduled to take place in February 2023.

February 2023

Ali's criminal appeal is finally heard in the High Court of Kenya. He is granted bail whilst awaiting the outcome of his appeal, and is therefore released, marking the end of 11 years in prison.

April 2023

The Kenyan High Court overturns Ali's conviction.

Ali's case is a clear example of how the UK's assistance can directly contribute to individuals being wrongfully convicted and sentenced to death abroad. Reprieve is now calling for Ali to receive redress for the harm that he has suffered as a result of the UK's involvement in his case.

The outcome in this case is the result of years of hard work uncovering the extent of the UK's involvement in Ali's wrongful conviction; the dogged determination of Ali's lawyers in Kenya and the UK; the courageous efforts of Mr Tebbutt's wife, who campaigned for Ali to receive a fair trial; and the voices of the thousands of supporters who called for justice for Ali and put pressure on the authorities to right this wrong.

Case study

Resentencing: from Malawi to Malaysia

Abolition of the mandatory death penalty is, in many countries, a key first step to achieving the goal of total abolition. Many countries that retain the mandatory death penalty have inherited it as a part of outdated colonial law.

This form of the death penalty stops judges from exercising discretion in capital cases, meaning that they cannot give a lesser sentence even when there is evidence a person acted in self defence, has a mental illness or intellectual disability, has experienced trauma, or where there are other significant factors that indicate a lesser sentence would be appropriate.

In recent years, more countries have decided to abolish the mandatory death penalty and provide new sentences through resentencing hearings. Through close collaboration with partners in Malawi and Kenya, which abolished the mandatory death penalty in 2007 and 2017 respectively, Reprieve has become an expert in pioneering and delivering best practice in resentencing. This year, as Malaysia abolishes the mandatory death penalty and implements resentencing hearings, we are now applying our expertise to a new context. This is the story of how our work enables thousands of people around the globe to gain access to justice and avoid the death penalty, where it once looked like there was no hope.

In 2023, our decade long resentencing project in Malawi concluded, without a single person being resentenced to death. Over the lifespan of this project, 169 people have been resentenced and 163 people who had received mandatory death sentences have been released and reintegrated back into their communities.

This includes people like Ishmael Gome, who was released after over 10 years on death row. Ishmael was wrongly convicted based on false testimony that was later recanted, but he was unable to seek relief until resentencing became available to him. After his release, we asked Ishmael what he thought about the future of the death penalty in Malawi. He said:

> **"That penalty should be abolished. This is because it ends up punishing those who were wrongly accused. Especially the poor who are trapped with it because of fear: they end up saying things that they regret later. By the time they begin to think of what they could have done, it is usually too late."**
>
> **Ishmael Gome**



Ishmael Gome



The final nine people in Malawi, who received new sentences in December 2023. Remarkably, seven of these were released immediately, having served over 20 years in prison

In December 2023, the final nine people received new sentences. In remarkable news, seven of these individuals were cleared for immediate release, having spent between 20 and 30 years in prison each.

Starting in 2018, after Kenya abolished its mandatory death penalty, we were able to share lessons and facilitate peer-to-peer exchanges with colleagues from Malawi. Kenya has a much larger population of eligible people - around 5,000 people eligible for resentencing. Scaling up our learning from the Malawi resentencing project, we have compiled a huge database of eligible people, delivered workshops and training for local lawyers and judges, and worked with the judicial authorities to publish official guidelines for resentencing. With so many people eligible for resentencing, Reprieve is identifying the most strategic cases – those that will establish progressive jurisprudence to benefit the entire death row population.

So far, we are representing eight clients in partnership with local counsel. Many of our clients are women, a group who are disproportionately represented on Kenya's death row. This approach enables us to achieve maximum impact with our limited resources.

This year – in a significant moment – Malaysia also abolished the mandatory death penalty, meaning around 900 people have become eligible for resentencing. Learning lessons from Malawi and Kenya, Reprieve was well positioned to collaborate with local partners, and to share our resources to establish resentencing best practice. With support from a pro bono law firm, we compiled a database of resentencing clients. As in Kenya and Malawi, gathering data was a fundamental first step to ensure no one is left behind. This was especially critical in Malaysia, as all eligible people were required to submit applications for resentencing within a very tight 90-day deadline.

We facilitated knowledge exchange with colleagues in Malawi, Kenya and India (though India has not gone through a resentencing exercise, mitigation practice there is well developed, and Indian jurisprudence is especially persuasive in Malaysia). Our colleagues have visited Malaysia to deliver workshops on mitigation with Malaysian judges and lawyers, which has proved an invaluable opportunity to share years of experience in established best practice, and workshop strategies for how to apply it to the Malaysian legal context.

We are immensely proud to work on these projects, where we hope that a combined 6,000 people will be spared the death penalty. We are continuing to support the resentencing processes in Kenya and Malaysia, adding value wherever we can, and continuing to move closer to total abolition in Malawi, working closely with local stakeholders.

Reprieve is proud to collaborate with a network of partners on our resentencing projects. We work with the **Legal Aid Bureau**; **Malawi Human Rights Commission**; **Paralegal Advisory Service Institute (PASI)**; **Centre for Human Rights, Rehabilitation and Assistance (CHREAA)**; **Chancellor College**; **Prison Fellowship Malawi**; **the Department of Public Prosecution**; **the Judiciary**; **the Malawi Prisons Service**; **Irish Rule of Law**; **Cornell's Center on the Death Penalty Worldwide**; numerous pro bono counsel in Malawi; the **Kenya Judicial Academy**; **National Council on the Administration of Justice**; **Probation and Aftercare Services**; **Kenya Prisons Service**; **Law Society of Kenya**; **the Judiciary**; numerous pro bono counsel in Kenya; **ADPAN**; the **Advocates Association of Sarawak**; and numerous consular offices and pro bono counsel in Malaysia.

Case study

Hitting Mohammed bin Salman's regime where it hurts – the front pages

Reprieve is one of few organisations to work on the death penalty in the Kingdom of Saudi Arabia, where accessing those at risk is extremely challenging. Saudi Arabia consistently ranks in the top five countries per capita for number of executions globally.

Part of the challenge for the international community is knowing the scale of capital punishment in the Kingdom, where some executions are announced via official state channels, but where the number of those on death row or at risk of execution is not made public by the state.

The keystone of our work in Saudi Arabia over the last few years has been investigating the scale of the death penalty crisis there. This has enabled us to do the one thing the Kingdom doesn't want us to: show the Saudi Arabian regime's human rights abuses to the world. In partnership with the **European Saudi Organisations for Human Rights (ESOHR)**, Reprieve has investigated 11 years of data and 1,243 executions carried out between 2010 and 2021.

In February 2023, we published this data, with analysis, in a landmark report on the application of the death penalty in the Kingdom, the first detailed, data driven study of its kind. Under the Crown Prince's leadership the annual execution rate has increased by 82%. The scale of executions is staggering.

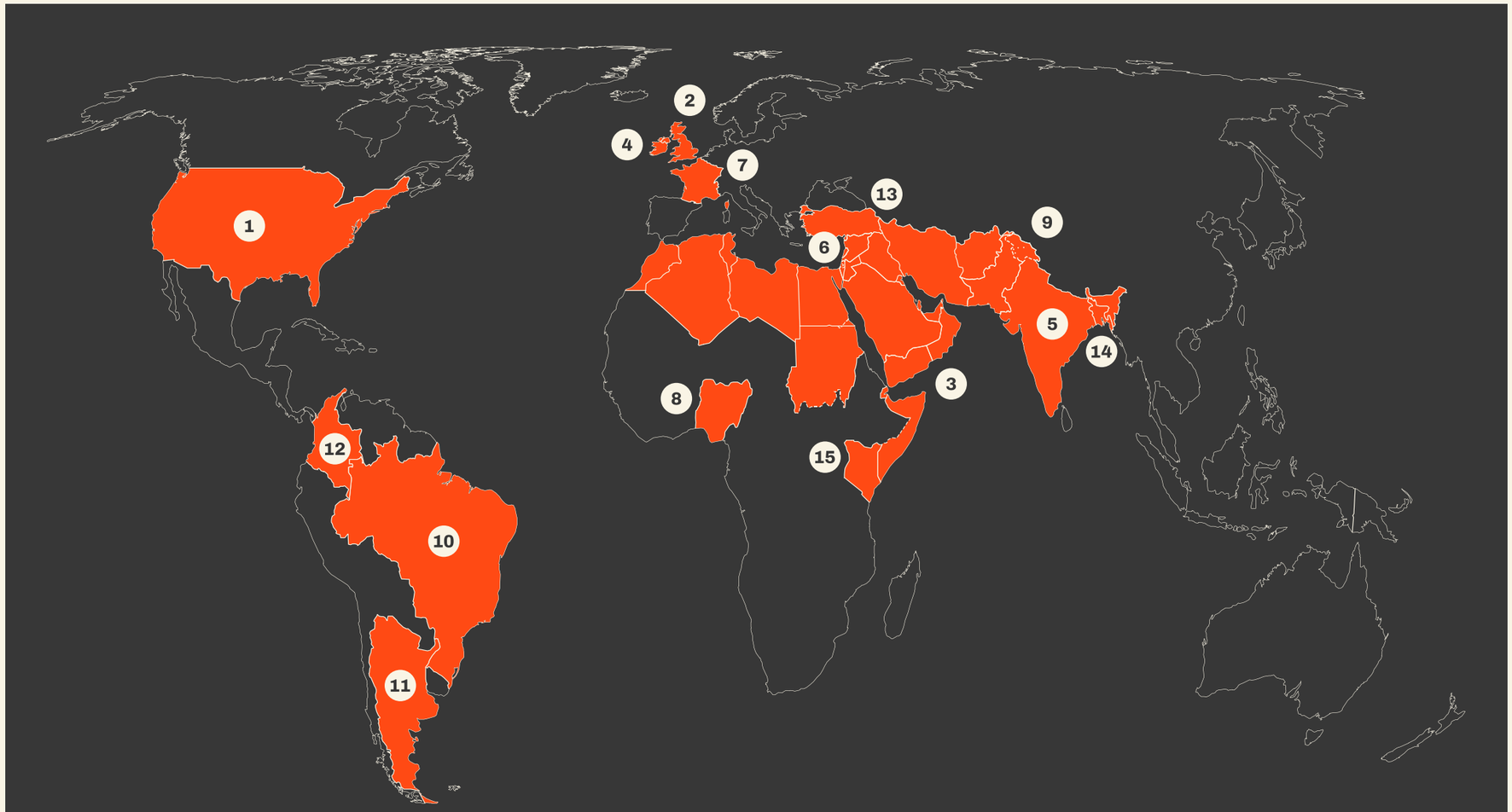
Furthermore in 2022, at least 147 people were executed, with 81 people killed in a single day in the country's largest mass execution on record.

The report breaks down the unfair application of the death penalty, including where it is applied in the cases of child defendants, women, foreign nationals, and for non-lethal offences. These investigations have enabled us to challenge the Saudi Arabian Government's reformist agenda in the public spotlight, increasing transparency of its use of the death penalty. Against a tidal wave of Saudi PR initiatives, including sportswashing – the systematic investment in global sports to change their image – these are the news stories the regime does not want the world to see.

Unfortunately for the Crown Prince, our report into his impact on the death penalty was widely covered in the world's media. We launched the report with a joint exclusive between the BBC, who ran a major story online which achieved over two million page views and on the BBC News at Ten, and The Times, who ran a front-page story in print and online.



Crown Prince Mohammed bin Salman



Soon the news spread around the world, with media reports now routinely citing that the rate of executions in Saudi Arabia has almost doubled, showing the lasting impact of the articles Reprieve placed and shaped in the launch of the report.

This included, among others:

1. **United States** ABC, AFP, Breitbart, NPR, CBS News, Guardian US, New York Times
2. **United Kingdom** BBC, The Times, The Guardian, Daily Mail
3. **MENA** Middle East Eye, Middle East Monitor
4. **Ireland** The Irish Times
5. **India** The Times of India, Business Today
6. **Israel** The Times of Israel
7. **France** RFI
8. **Nigeria** Guardian Nigeria
9. **Pakistan** The News International
10. **Brazil** Veja
11. **Argentina** Perfil
12. **Columbia** El Tiempo
13. **Turkey** Yeni Şafak
14. **Bangladesh** Kaler Kantho
15. **Kenya** The Star

(News stories have also been translated in Urdu, Arabic, Pashto and Thai).

Our media work is just one strategic lever we are able to pull in order to raise awareness of Saudi Arabia's application of the death penalty, and progress our overall mission of bringing it in line with international law. The report also provided us with a reference point for our international advocacy, ahead of Saudi Arabia's appearance at the Universal Periodic Review. In early 2024, the regime's human rights record was scrutinised before the United Nationals Human Rights Council. This enables states from across the world to make recommendations to Saudi Arabia to improve its human rights record. At the time of publication of this report, we await the publication of the recommendations to Saudi Arabia, and their response.

Reprieve is proud to work in close partnership with the **European Saudi Organisation for Human Rights**.

Abuses in counter-terrorism

Reprieve works all over the world to support people who face some of the most horrific human rights abuses imaginable carried out in the name of "counter-terrorism" or "national security". These include torture, arbitrary detention, and extrajudicial executions by lethal drone strikes.

Pages 20 to 26 document Reprieve's long-term strategic work in ensuring accountability and transparency in the so-called 'War on Terror'.

Reprieve's work on abuses in counter-terrorism in numbers:

Six British nationals, who were arbitrarily detained in North East Syria, have been repatriated by the UK Foreign Office

They include minors, trafficking victims, and people taken to Syria as children, all of whom suffered extreme human rights abuses.



Reprieve has provided

repatriation support to nearly 100 people from 10 different countries

detained in North East Syria.



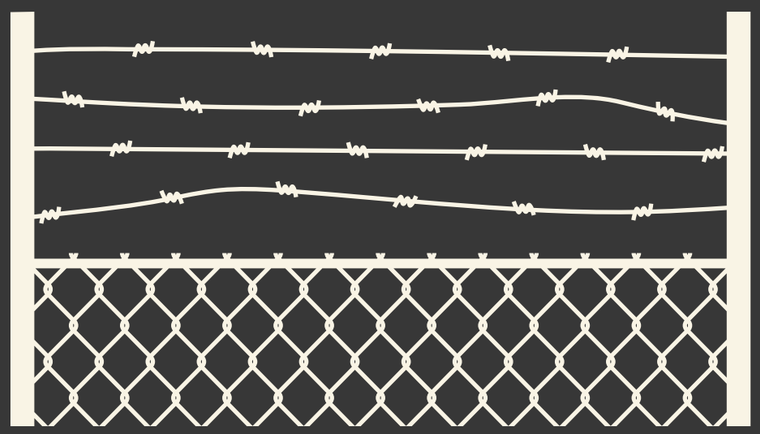
Reprieve's Life After Guantánamo programme has supported

19 men to resettle and reintegrate in 12 countries, across four continents



Just 30 people remain in Guantánamo

which at its peak housed nearly 800 people. Over half of them, 16 men, have been cleared for release.



Reprieve is supporting five families in Yemen by preparing complaints of civilian harm

to the US Department of Defense, in respect of the US Government's responsibility for seven attacks which killed 37 of their family members including 12 children.



Detention in North East Syria

Reprieve is at the vanguard of advocating for countries to urgently repatriate their citizens from detention facilities in North East Syria, where some 70,000 individuals – 40,000 of whom are children – are currently arbitrarily detained because of perceived and unproven affiliation with ISIS.

In 2022, we had a significant victory in the UK, as the first British adult (a Reprieve client) was repatriated, along with her child. In 2023, we have built further on this by facilitating six more British nationals to be repatriated by the UK Foreign Office.

Reprieve has been instrumental in this change - from our groundbreaking investigations, which revealed evidence of trafficking in the cases of two-thirds of British women currently detained in North East Syria, to our advocacy and media work to challenge and change the toxic media narrative around the families detained in the region.

Our highlights from 2023 include:

- The repatriation of six British nationals (all Reprieve clients) by the UK Foreign, Commonwealth, and Development Office. They include minors, trafficking victims, and people taken to Syria as children, all of whom suffered extreme abuses.
- Empowering a collective of British families – **Bring British Families Home** – and supporting them to use their voice to call for the return of their family members. You can read more about their high impact advocacy work on page 23.
- Applying pressure on decision makers together with the All-Party Parliamentary Group on Trafficked Britons in Syria, for which Reprieve serves as the Secretariat.
- Engaging the United Nations Working Group on Enforced or Involuntary Disappearances on the cases of men and boys held incommunicado – leading to 15 complaints being filed.



Guantánamo

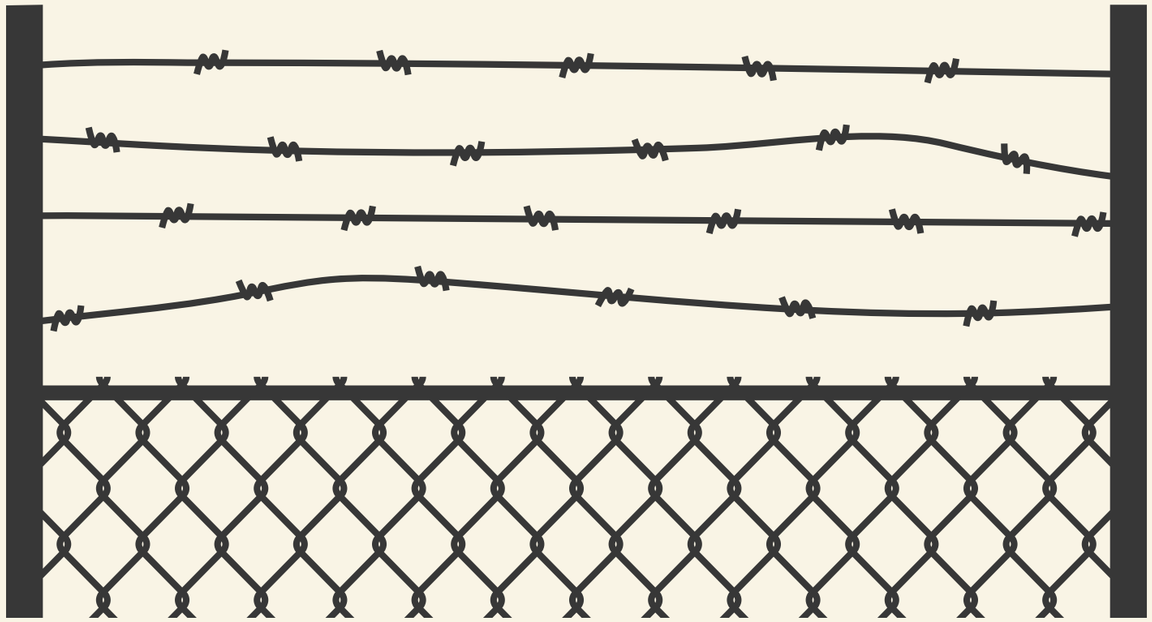
Reprieve was one of the first organisations to work on the cases of men detained in Guantánamo Bay. Over almost twenty years of doing this work, Reprieve has developed unparalleled institutional knowledge in contesting arbitrary detention, torture, and other extreme human rights abuses.

This experience has enabled us to pioneer new initiatives and take on new cases around the world. Reprieve, together with our sibling organisation in the United States, **Reprieve US**, continue to advocate for the release of men still detained in Guantánamo, and for the ultimate closure of the detention camp. Our Life After Guantánamo programme continues to support the resettlement, repatriation and reintegration of 19 men in 12 countries around the world.

With the United States going to the ballot box in 2024, complete closure of the prison is a goal we will continue to fight through our targeted advocacy and media efforts over the years to come.

Our highlights from 2023 include:

- The release of four men who had been detained without charge or trial and endured decades of unlawful detention.
- We worked with the UN Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism, Fionnuala Ní Aoláin, to guide her in speaking to released and resettled men, as part of the UN's report following its first visit to Guantánamo, and provided information about the visit to the men themselves.
- Supporting 19 released men in 12 countries on four continents across the world. This work has involved securing basic rights and services for released men, including legal status, housing and employment. This year we successfully got four passports issued for released men.
- All of the men whose cases Reprieve and **Reprieve US** have worked on over the last two decades have now either been released from Guantánamo or been cleared for release.



Extrajudicial executions

Reprieve continues to investigate and advocate against extrajudicial executions, as these are a form of death sentence without charge or trial used by states in the name of "counter-terrorism" and "national security".

Together with **Reprieve US**, we are working to secure justice, accountability, and remedy for civilian victims of US military and CIA strikes carried out in Yemen and Libya, working with a network of in-country investigators who have compiled substantial evidence of civilian harm.

Simultaneously, **Reprieve US** has carried out extensive advocacy toward informing the development of the US Department of Defense's Civilian Harm Mitigation and Response Action Plan, which was first announced in 2022 and is still being implemented. Through this mechanism, we are submitting exhaustively researched complaints demonstrating that dozens of people killed by US drone strikes and ground raids in Yemen over the past ten years were, in fact, innocent civilians.

Through our engagement with the mechanism, we are seeking both immediate accountability and remedy for our clients as well as the continuous improvement of the mechanism so that it is fit for the purpose of redressing civilian harm from US drone strikes into the future.

Our highlights from 2023 include:

- Conducting detailed investigations into strikes which have impacted five families in Yemen, who have been systematically targeted by strikes. Three of these families lost 37 family members between them in seven attacks, including 12 children.
- Following up on the first complaint to the US Department of Defense in the case of Adel Al Manthari, a rare survivor of a drone strike in Yemen. We are supporting Adel to seek redress and financial compensation for the harm caused.
- Presenting evidence directly to the US Department of Defense, alongside a programme of targeted advocacy, to shape the development and implementation of the mechanism and ensure accountability and redress for victims of past and future strikes.



Case study

Bring British Families Home

Reprieve has worked on the issue of arbitrary detention in North East Syria since 2018, as a natural progression of our work in Guantánamo. Like Guantánamo, the detention facilities in North East Syria are made up of a population being held indefinitely without charge or trial; unlike in Guantánamo, the vast majority of detainees are children and women.

There are approximately 70,000 individuals detained in North East Syria on the basis of perceived and unproven association with ISIS. More than half of these (40,000) are children, and around 10,000 are of non-Syrian and non-Iraqi nationality. Reprieve's investigations – from nine trips to the region – have uncovered that a substantial number of British women currently detained were trafficked to Syria.

In our efforts to advocate for countries to urgently repatriate their citizens as the only human-rights compliant solution to this crisis, we are proud to work with and support **Bring British Families Home** - a collective of British families who have relatives unlawfully and indefinitely detained in North East Syria. The members are from communities across the UK, who formed a group to support each other and fight for justice for their relatives and communities. Reprieve has been hosting and supporting the group, working together to reverse the United Kingdom's hardline refusal to repatriate its citizens, despite the evidence of trafficking and coercion.

The group first met in September 2020, when individuals from three families, a total of five people, came together. Prior to this, the families were isolated in their experiences. Harsh "counter-terrorism" measures had created a climate of fear and paranoia. The **Bring British Families Home** collective provides a space for individuals to meet, share their experiences with other families in similar situations, and strategise about ways to change the narrative about their relatives and ultimately get them home to the UK.

In 2021, members of the family group gave evidence to the All-Party Parliamentary Group (APPG) on Trafficked Britons in Syria (of which Reprieve is the Secretariat), as part of the APPG's inquiry into the trafficking of Britons to Syria and Iraq by ISIS. Their evidence highlighted the harmful impacts of the UK's policy on families and communities at home and established a footing to build upon. From here the group has gone from strength to strength.



Inside a camp in North East Syria



Drawing by a child detained in North East Syria

2023 was a significant year. By the end of the year, the group grew to 29 people, representing 19 different families of detainees. As they have grown in number, they increased their advocacy for their loved ones. The group chose a name, and sent a letter requesting a meeting with the then Foreign Secretary, James Cleverly MP.

The group has also engaged in public advocacy on the situation. **Bring British Families Home** has contributed to a number of stories – including in the Guardian and the Financial Times. Members have also conducted bilateral private advocacy, including meeting with MPs and Peers to explain the situation of their loved ones and the urgent need to bring them home.

As we look ahead to 2024, **Bring British Families Home** is poised to continue this trajectory. Thanks in part to their work, the tide is turning.

In 2022, we celebrated the first British person to be repatriated from North-East Syria. In 2023, they were joined by six more, including minors, trafficking victims, and people taken to Syria as children, all of whom suffered extreme abuses. This was a huge milestone in the work, giving hope to other family members languishing in unlawful detention in North East Syria, and building momentum for future repatriations.

We are extremely grateful to **Synergi** (part of the **National Survivor User Network**) for providing **Bring British Families Home** with their first grant this year. This funding provided critical access requirements to members, supporting transport costs, translation and interpretation, access to mental health professionals and support for caregiving responsibilities, without which some members would not have been able to attend meetings.



Inside a camp in North East Syria

Case study

Preventing UK involvement in serious human rights abuses abroad

Reprieve delivers a cross-cutting initiative to seek accountability for current and historic involvement by the UK Government in torture and related abuses; and to prevent the United Kingdom from facilitating such abuses in the future. As part of this, the Reprieve policy team monitors new legislation as it is tabled, to ensure it is compliant with international law, and cannot lead to the United Kingdom becoming involved in, or facilitating, these kinds of abuses.

For example, in 2021, our work was instrumental in securing amendments to the Overseas Operations Bill, which without intervention would have effectively decriminalised torture and war crimes committed by UK Forces overseas. This bill would have included a "presumption against prosecution" for offences committed overseas after five years, even for the most serious crimes such as torture. The removal of this clause was a significant victory, especially when we consider that it was achieved in spite of the Government's 80-seat majority. This was the result of a concerted public campaign, which included nearly 30,000 people signing our petition, over 8,000 of our supporters writing to their local MPs, and our team conducting targeted private and public advocacy to ensure the United Kingdom complied with international law.

The following year, we identified another potentially dangerous piece of legislation: the National Security Bill (which has now passed into law as the National Security Act). Reprieve's monitoring identified that one clause in particular – Clause 30 – was of particular concern to our work. This clause, as it was first proposed, could have granted immunity from prosecution to ministers and officials for "assisting or encouraging" crimes overseas, where such actions were supposedly "necessary for the proper exercise" of the functions of the UK intelligence agencies or armed forces. Following our work on the Overseas Operations Bill, we were well placed to raise the alarm again.



Reprieve led a campaign in 2022 and 2023, in partnership with a coalition of organisations including **Freedom from Torture**, **REDRESS**, **Rights & Security International**, **Survivors Speak Out**, and **Unlock Democracy**, to work with parliamentarians to secure major concessions which would remove this free pass for ministers to commit human rights abuses.

One key strategic lever was to seek an intervention from the International Criminal Court (ICC) to clarify the consequences of this clause. In doing so, we played a key role in securing clarification from the Chief Prosecutor that cases where this clause protected ministers from prosecution domestically could now be "potentially admissible before the ICC". This was a significant advocacy and media moment, which enabled Reprieve and our partners to share international law best practice with parliamentarians and the media to raise awareness of the ramifications of the bill.

This story was covered in The Times, which ran with a statement from Reprieve:

> **"The prospect of British politicians being tried at the Hague should be a wake-up call for the government. How mortifying for ministers that their efforts to shield politicians from prosecution may mean the ICC fills the gap. Ministers must not be above the law, and if they break the law by knowingly getting mixed up in torture they should answer for it in court."**

As a result of the concerns raised about this clause by parliamentarians in both Houses, and under pressure from multiple amendments tabled by peers including Lord West of Spithead, the Government tabled an amendment to the Bill in March 2023 which removed the original clause and replaced it with a clause providing a statutory defence for ministers and officials where their actions were "necessary to the proper exercise of the functions" of the UK armed forces and intelligence services. During the debate on the new clause in the Commons, the minister confirmed that this clause would not affect the UK's obligations to prevent torture and other abuses under international law and by implication could not be used as a defence for involvement in serious human rights abuses.

While Reprieve still views such a defence as contrary to human rights principles, it is nevertheless positive that the Government removed the sweeping immunity which would have been granted to ministers under the previous version of the clause. As with the Overseas Operations Bill a few years previously, the collective mobilisation of concerned human rights organisations, parliamentarians, and the Reprieve community has prevented the introduction of sweeping immunity for ministers and officials getting involved in human rights abuses committed abroad. As with the Overseas Operations Bill, this was achieved in spite of a substantial government majority.

We are grateful to **Freedom from Torture**, **REDRESS**, **Rights & Security International**, **Survivors Speak Out**, and **Unlock Democracy**, for their partnership in working to fight the National Security Bill.

Plans for the future

Reprieve intends to continue working towards our vision; a world without the death penalty and extreme human rights abuses carried out in the name of "counter-terrorism'' or "national security". We will do this through a multi-pronged approach of investigation, strategic litigation, advocacy, communications and campaigns.

Through 2024, we will continue to strive to uphold justice and the rule of law, to hold power to account and fight unlawful state abuses, and to defend and save lives across the world.

We will:

- Limit the use of the death penalty across the world by undertaking investigations, casework and/or litigation – 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 work preventing the misuse of medicines; working with stakeholders across the pharmaceutical industry who do not wish their life-saving drugs to be used in life-ending executions;
- Stop ongoing rendition, unlawful detention and torture/ cruel, inhuman and degrading treatment associated with "counter-terrorism" and "national security";
- Work to secure the release and repatriation or resettlement of the remaining Reprieve clients from Guantánamo Bay and offer targeted support to prevent further harms/abuses;
- Continue to call for the repatriation of foreign nationals held in detention camps and prisons in North East Syria, countering the current narrative and building a network of allies;
- Investigate, expose and seek justice for victims of extrajudicial killings in the name of "counter-terrorism" or "national security", including off-battlefield use of weaponised drones and the use of, or collusion with, other mechanisms for state-sponsored assassination;
- Shine a light on UK complicity in abuses within Reprieve's remit, and expose and challenge government policies which may lead to abuses;
- Hold to account those who perpetrated or colluded with past human rights abuses, ensuring a public record of abuses committed and that lessons are learnt from past injustices;
- Hold the US, the UK and their European allies accountable to the highest standards in their responses to allegations of extreme crime;
- Remain agile and responsive to emerging threats associated with the use of the death penalty and human rights abuses carried out in the name of "counter-terrorism" or "national security";
- Work with our clients, their families and communities, and others to support those with lived experience of the abuses we work against to share insights into the devastating impact of these abuses, and to explore how we can work together to change the negative public portrayal of their relatives and communities;
- Protect the rule of law and ensure justice is delivered fairly and justly and for all;
- Build global public awareness and support for the issues Reprieve works on; shifting the debate, highlighting individual cases and umbrella themes of abuse and injustice;
- Work with partner organisations across the world, building a network of organisations tackling similar issues;
- Identify and work with other organisations, activists, lawyers and other allies across our geographic areas of work.

Fundraising

In 2023 we received income of

£3,581,757

2023 focus

Throughout 2023, Reprieve's Development Team focussed on raising income, building the profile of the organisation and public education. Our 2023 income is only very slightly down on that of 2022. In a challenging fundraising environment, this is testament to the extraordinary generosity and commitment of our supporters, as well as the hard work and dedication of our Development Team.

Charitable organisations

The focus of our fundraising efforts remains on generating income from charitable organisations, statutory bodies and individuals. Income from charitable organisations and statutory funders grew from 2022 due to some new grants as well as some uplifts to existing grants being awarded.

Individual donations

In 2023 the rising cost of living and uncertain economic climate resulted in a decrease in individual donations from the general public. Over the course of 2023, we saw a 24% reduction in one-off gifts of £1,000 or less compared to gifts in 2022. We also saw a very slight reduction in support from Reprieve Members, donors who give through direct debits or standing orders on a monthly or regular basis. We were able to make up the decrease in income through uplifts and new donations from individuals within the major donor programme, our events programme, and an increase in the income we received through gifts in wills.

Corporate

In 2023 we increased our income from a number of corporate supporters.

Donation and fundraising policies

We have a comprehensive donations 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 or commercial participators.

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 regard 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. Reprieve did not receive any fundraising complaints in 2023.

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 employment 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. On all communications we have an obvious and easy way to perform an unsubscribe action. Where we identify that a supporter is vulnerable and does not have capacity we would not accept a financial donation and are committed to ensuring that our communications with all supporters are respectful and mindful of their circumstances. In these incidents we would proactively cease communication with the individual and ensure they do not re-join our mailing list. We review and update regularly our policy regarding protection of vulnerable supporters.

Thank you to our supporters

Reprieve relies on the generosity of our supporters and partners to continue our investigations, litigation, casework and campaigns. We are extremely grateful to all those who stand in solidarity with Reprieve for the support they provide - giving up their time, money and in-kind support to help us uphold human rights.

We give heartfelt thanks to the numerous law firms and barristers who have supported our work over the course of the year, whether financially or by providing pro bono support. Your dedication and expertise has played a vital role in enabling our achievements outlined in this report, and we are profoundly grateful for your partnership.

We would not be able to do the work that we do without the generosity of individuals and organisations who provide financial support to power our work. We are committed to ensuring that our income is used efficiently, effectively and responsibly by making every pound count in our fight to save lives and deliver justice.

If you would like further information or to discuss how you can support our work please contact us at supporters@reprieve.org.uk or to make a gift, please visit our website at www.reprieve.org

We are incredibly thankful to everyone who chooses to support us, including:

A4ID's Rule of Law Expertise Programme

Akin Gump Strauss Hauer and Feld LLP

Alexandra Hough

Bertha Foundation

Clifford Chance

David and Victoria Gill

Evan Cornish Foundation

Foreign, Commonwealth & Development Office

Highway One Trust

Hollick Family Foundation

Joseph Rowntree Charitable Trust

Joseph Rowntree Reform Trust

Laura Kinsella Foundation

Linklaters LLP

Lisbet Rausing and Peter Baldwin

Mark Stephens

Muriel Jones Foundation

Paul Hamlyn Foundation

Persula Foundation

Postcode Justice Trust, thanks to players of People's Postcode Lottery

Reed Smith

Robert Byass

Roger Ross and the team at Lots Road Auctions

Rupert Bondy

Sigrid Rausing Trust

Sir Dominic and Lady Cadbury

The British High Commission in Malaysia

The Cornwell Charitable Trust

The David & Elaine Potter Foundation

The Fidelis Foundation

The German Federal Foreign Office

The Jomati Foundation

The Roddick Foundation

The Sounouyergon Fund, hosted by Swiss Philanthropy Foundation

The Swiss Federal Department of Foreign Affairs

The Woodward Charitable Trust

This Day Foundation

Tinsley Charitable Trust

Tolkien Trust

Vincent Homes Ltd

Vital Projects Fund

Woodford Family Charitable Trust

We would also like to thank the many, many donors, supporters, partners and members who could not be named in this report or wished to remain anonymous; Jane Hogarth and Lucinda Jamieson for their fundraising support, as well as those who remembered Reprieve in their will – their generosity will power a lasting impact, far beyond 2023.

Reprieve is fortunate to benefit from the steadfast support of our wonderful Patrons and Ambassadors and would like to thank them for everything they did for Reprieve in the last twelve months.

Patrons

Alan Bennett

Gordon Roddick

Jon Snow

Julie Christie

Lord (Ken) Macdonald of River Glaven QC

Marina Warner

Baroness (Martha) Lane-Fox of Soho

Paul Hamann

Ruth Rogers

Ambassadors

David Morrissey

Katie Brindle

Richard Brindle

Sophie Okonedo

Lady Sue Woodford-Hollick OBE

Victoria Miro

Yemsrach (Yemi) Hailemariam

Financial review

The financial statements contained in this report have been prepared in accordance with the FRS 102 Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities', applicable accounting standards and the Companies Act 2006.

Overview

The year to 31 December 2023: Total income generated decreased by £21,562 whilst expenditure decreased by £184,952 as compared to 2022.

Reprieve has continued efforts to diversify our funding sources. However in 2023 we continued to experienced setbacks with the rising cost of living and uncertain economic environment affecting the ability of many of our supporters to make charitable donations. This led to a reduction in income from the previous year from the general public, a continuing trend from 2021. However, we were able to withstand these challenges by increasing income from Trusts and Foundations, and by making prudent expenditure decisions. We are very proud to have been able to sustain our income level, which was only slightly down from 2022. Our financial reserves position remains strong.

Throughout 2023, Reprieve employed an average of 42 full time staff.

Income

Total income for 2023 was £3,581,757 compared with £3,603,319 in the previous year, a decrease of 0.6%. A breakdown of donations and grants received is shown in notes 1 and 2 to the financial statements.

Expenditure

Total expenditure in the year decreased to £3,536,042 from £3,720,994 in 2022, a decrease of 5%. This decrease in expenditure was mainly due to savings on staffing costs with a number of vacant posts not being filled by year end.

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 abuses in counter-terrorism (ACT), the two main areas of work by which the charity furthers its charitable objects. Expenditure on charitable activities was £3,166,637 in 2023 (£2,260,583, DP, and £906,054, ACT) compared to £3,333,598 in the previous year, a decrease of 5%.

Our fundraising costs in 2023 were £369,405, a slight decrease from £387,396 in 2022. 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.

Our fundraising costs amounted to 10.4% of our expenditure and 10.3% of our income for the year. For every pound we raised in income 88p was spent on our charitable activities, a ratio similar to 2022.

At the end of 2023, we were regularly communicating with over 85,000 supportive individuals, and had managed to increase the funding commitment of several trusts and foundations, as well as winning new statutory funding. This has helped us mitigate the volatility of the economic climate and ensure that we were able to continue with our strategic mission.

A breakdown of all expenditure including an analysis of support costs is shown in notes 5 – 8 to the financial statements, and staff costs are set out in note 10.

Balance sheet

The balance sheet on page 39 of the financial statements shows the financial position of the charity on 31 December 2023. Total net assets at the year-end were £1,497,585 made up of unrestricted funds of £1,393,949 and restricted funds of £103,636. Net assets were slightly higher compared to 2022 when we held £1,451,870 of net assets.

Governance, finance and risks

Financial outlook

Reprieve's financial position remains strong and the charity is well placed to meet its current and future commitments. During 2023 we undertook scenario planning throughout the year to identify management action in the event that any of the planned income did not materialise. We also prioritised creating more detailed project budgets in order to be able to grow our restricted income and secure increased funding for our activity costs, as well as provided training for relevant staff across Reprieve on issues relating to the budget.

Reprieve relies on the generosity of our donors and supporters and in particular we are incredibly fortunate to have a large number of trusts, foundations and individuals who have supported our work for a number of years. This is particularly important as much of our work takes time and it often takes us many years to secure justice for the people we seek to support. We remain very grateful to those who give their money to fund our work and in particular to those who have stood by our side for a number of years.

We view 2024 positively as we are beginning the year with a high percentage of confirmed income, including becoming a long-term charity partner of the People's Postcode Lottery, and with a strong strategy to continue to secure new sources of income from Trusts and Foundations as well as from individual supporters. We continue to have ambitious fundraising targets but we remain confident that with the past investment we have made in the fundraising team we will be able to achieve these. We do recognise the continued challenge of the external economic environment and we will continue to take 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 2022, the Trustees reaffirmed their view that the target level of reserves should be between 4 months and 5.5 months of 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. This view has not changed but the Board intends to do a wider review of its reserves policy during 2024. The calculation will also be reviewed if at any point it comes to the attention of either the Board or the Joint Executive Directors that the reserves are likely to fall outside the acceptable target range.

The charity's total reserves at 31 December 2023 are £1,497,585 of which £103,636 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 reserves minus fixed assets of £7,973 at 31 December 2023) were £1,385,976 which represents 4.2 months' operating costs based on 2024's anticipated running costs.

The Trustees continue to believe it is prudent and appropriate to maintain the charity's reserves above 4 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.

Under the charity's investment policy, its reserves are kept in sterling denominated current and deposit accounts.

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 2023, the Risk Committee met three times 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.

In 2023, the principal risks and uncertainties identified by the charity were as follows:

Risk identified	Action taken to mitigate the risk
External **Turbulent political environment or economic environment** The uncertain economic situation and rising cost of living, the crisis in Gaza and Israel together with wider regional instability, and regime and legal and regulatory changes in countries where we work all presented risks to our ability to effectively carry out our work and our ability to fundraise.	▪ Successful growth in trust, foundation and statutory income as well as increased giving by major donors. ▪ Strategic use of in-country fellows, consultants, local partners and external counsel to inform highly contextualised mitigating actions and adjustments as needed. ▪ Risk Committee and Board monitoring of impacts of political and economic factors.
Operational **Loss of critical, confidential or personal data or assets** We retain sensitive data including on behalf of our clients. Our overseas travel and shift to hybrid working long term increases the risk to the security of our data and assets.	▪ Continuous collaboration with our IT provider, with enhanced security measures implemented in 2023. ▪ Information security is a key part of our safety and security processes, including to ensure data is handled safely when travelling overseas. ▪ Additional procedures are put in place when individual casework requires enhanced security.
Financial **Inadequate reserves or cashflow** Reprieve is a charity that is dependent upon donations and grants from individuals, trusts and institutional donors. The financial stability and appropriate use of finances is vital to ensure that Reprieve is able to continue to meet its charitable objects.	▪ Clear and ambitious fundraising strategy forming the basis of the annual budget reviewed by the Finance Committee at least quarterly. ▪ Monthly Development Team meetings to assess income and success of fundraising strategy. ▪ Fundraising and finance a key priority for one of our Joint Executive Directors. ▪ Reserves policy reviewed annually by the Board and monitored on an ongoing basis at the Finance Committee meetings.
Operational **Safeguarding of clients and staff** The protection from harm of our staff and clients is a priority for Reprieve and remains one of the principal risks of any charity working with vulnerable individuals. In 2023, our staff continued to travel to higher risk destinations.	▪ Safeguarding policy and Safety and Security policy in place and updated annually. ▪ Robust travel planning and risk assessment procedures. ▪ Risk Committee and Board oversight of travel to higher risk destinations. ▪ Some overseas trips postponed on safety and security grounds. ▪ Safety and security training incorporated into induction for all new starters and provided to all in-country fellows. ▪ Safeguarding training provided to all new starters during 2023. ▪ Support provided to employees working in challenging situations reviewed regularly. ▪ Legal advice sought on complex security and safeguarding matters.
Financial **Fraud or theft** As a small charity working in high risk countries there is a significant risk of fraud or theft of charity resources.	▪ Robust financial policies and procedures in place. ▪ Regular oversight of financial controls by Finance Committee.
Compliance **Breach of domestic and foreign laws and regulations** Reprieve is a UK charity subject to charity specific and general laws and regulations. Reprieve has clients in, and its staff travel to, many foreign countries. Some of those countries are sanctioned by the US, UK and EU.	▪ Internal policies and regular training on key UK issues, including data protection and safeguarding. ▪ External legal advice sought where appropriate. ▪ Financial sanctions and anti-terrorism procedures in place including screening. ▪ Risk Committee and Board approved decisions on ongoing casework. ▪ Reprieve shares knowledge and insight on sanctions and implications with sector wide lawyers' working group.

Governance and decision making

Reprieve is a company limited by guarantee incorporated on 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 they can be reappointed for a third term. The Articles of Association specify that there must be at least four Trustees.

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 the Joint Executive Directors as well as several committees that consist of Board Members and senior staff members, including:

- A Risk Committee to monitor business risks and ensure that effective mitigation measures are in place.
- A Finance Committee to monitor Reprieve's financial matters, including the Reserves Policy.
- A Nomination Committee to consider Board development and nominations for new Trustees to be recommended for approval by the full Board.
- A Development Committee 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 2023. 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. At each Board meeting, a Reprieve employee or consultant 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.

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

Staff team

Joint Executive Directors Anna Yearley and Maya Foa led the staff team in 2023.

In addition to the Joint Executive Directors, two other directors, Daniel Dolan and Chai Patel provided oversight of the casework and advocacy teams. The Directors are supported by a team of Deputy Directors who provide direction and support for Reprieve's work. Together, these senior staff members are the Key Management Personnel, taking collective responsibility for ensuring the effective management and forward planning of Reprieve in line with decisions of the Board.

During 2023, Reprieve employed an average of 42 employees and ended the year with 36 employees. A number of consultants provide support with different aspects of our work.

Reprieve continued to benefit from the exceptional work undertaken by our fellows, consultants and partner organisations 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 Joint Executive Directors and approved by the Board through the annual budget approval process. The Joint Executive Directors' salaries are 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 transparent salary structure. Our current policy is a 2:1 pay ratio between the highest-paid member of staff and the lowest-paid member of staff. The precise current ratio between highest and lowest paid is 2.08:1.

Financial controls

An income and expenditure budget is approved by the Trustees at the end of the preceding financial year. Detailed financial procedures have been developed to control the charity's finances. The Joint Executive Director and Head of Finance submit financial reports to each Board of Trustees meeting.

During 2023, the Joint Executive Directors and the Deputy Director for Legal and Governance were authorised signatories of the bank accounts. Transactions made online require two separate logins. The Joint 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 at least five times a year, including in advance of each Board meeting and considers a draft financial report as submitted by the Joint Executive Director and Head of Finance. 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. The Finance Committee was strengthened in 2023 by the addition of three new Trustees.

Going concern

After making appropriate enquiries, 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 Trustee's 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping 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.

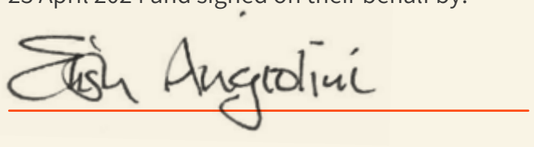
So far as each of the Trustees is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware;
- 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; and
- 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 23 April 2024 and signed on their behalf by:



Lady Elish Angiolini LT DBE PC KC FRSA FRSE
Chair of the Board of Trustees

Independent auditor's report on the financial statements

Opinion

We have audited the financial statements of Reprieve (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011), those that relate to data protection (General Data Protection Regulation), employment laws, safeguarding and health and safety; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- used data analytics to investigate the rationale behind any significant or unusual transactions; and
- tested authorisation controls on expenditure items, ensuring all expenditure was approved in line with the charitable company's financial procedures.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our 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.

Buzzacott LLP

Catherine Biscoe (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor, 130 Wood Street, London EC2V 6DL

Date: 7 May 2024

Financial statements

Statement of financial activities

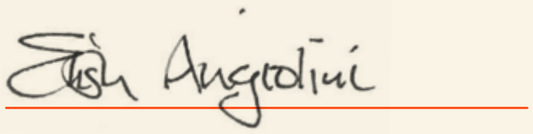
	Notes	Unrestricted funds £	Restricted funds £	**2023 Total £**	2022 Total £
Income from:					
Donations and legacies	1	1,732,957	53,805	**1,786,762**	1,589,844
Charitable activities					
Death penalty (DP)	2	265,061	911,053	**1,176,114**	1,439,234
Promotion of human rights in counter-terrorism (ACT)	2	205,000	389,900	**594,900**	565,713
Other trading activities	3	—	—	**—**	220
Investments	4	23,981	—	**23,981**	8,308
Total		2,226,999	1,354,758	**3,581,757**	3,603,319
Expenditure on:					
Raising funds	5	336,882	32,523	**369,405**	387,396
Charitable activites					
Death penalty (DP)	6	1,264,560	996,023	**2,260,583**	2,337,484
Promotion of human rights in counter-terrorism (ACT)	6	655,681	250,373	**906,054**	996,114
Total		2,257,123	1,278,919	**3,536,042**	3,720,994
Net income (expenditure)	9	(30,124)	75,839	**45,715**	(117,675)
Transfer between funds		(15,000)	15,000	**—**	—
Net movement in funds		(45,124)	90,839	**45,715**	(117,675)
Reconciliation of funds					
Total funds at 1 January		1,439,073	12,797	**1,451,870**	1,569,545
Total funds at 31 December	14, 15	1,393,949	103,636	**1,497,585**	1,451,870

All of the charity's activities derived from continuing operations during the above two financial periods. The charity has no recognised gains and losses other than those shown above. Full comparative figures by fund are shown in note 20.

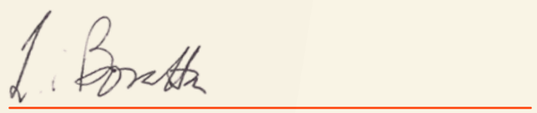
Balance sheet

	Notes	**2023 £**	2022 £
Fixed assets			
Tangible fixed assets	11	**7,973**	24,005
Current assets			
Debtors	12	**527,291**	339,242
Short term deposits		**783,057**	759,076
Cash at bank and in hand		**553,933**	738,666
		1,864,281	1,836,984
Liabilities			
Creditors: amounts falling due within one year	13	**(374,669)**	(409,119)
Net current assets		**1,489,612**	1,427,865
Total assets less current liabilities		**1,497,585**	1,451,870
Net assets		**1,497,585**	1,451,870
Charity funds			
Restricted funds	14, 15	**103,636**	12,797
Unrestricted funds	14, 15	**1,393,949**	1,439,073
Total funds		**1,497,585**	1,451,870

The financial statements were approved and authorised for issue by the Trustees of Reprieve, Company Registration Number 05777831 (England and Wales) on 23 April 2024 and signed on their behalf by:



Lady Elish Angiolini LT DBE PC KC FRSA FRSE (Chair)



Luca Bosatta (Treasurer)

The notes on pages 44 to 50 form part of these financial statements.

Statement of cash flows

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net cash (used in) operating activities	A	**(184,733)**	(381,976)
Cash flows from investing activities	B		
Interest received		**23,981**	8,308
Net cash provided by (used in) investing activities		**23,981**	8,308
Change in cash and cash equivalents in the year		**(160,752)**	(373,668)
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2023		**1,497,742**	1,871,410
Cash and cash equivalents at 31 December 2023		**1,336,990**	1,497,742

A. Reconciliation of net income (expenditure) to net cash flow from operating activities

	2023 £	2022 £
Net income (expenditure) for the year (as per the statement of financial activities)	**45,715**	(117,675)
Adjusted for:		
Depreciation charges	**16,032**	22,056
Interest received	**(23,981)**	(8,308)
(Increase) in debtors	**(188,049)**	(14,529)
(Decrease) in creditors	**(34,450)**	(263,520)
Net cash (used in) operating activities	**(184,733)**	(381,976)

B. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	**553,933**	738,666
Short term deposits	**783,057**	759,076
Total cash and cash equivalents at the end of the year	**1,336,990**	1,497,742

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies

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

Basis of preparation

These financial statements have been prepared for the year to 31 December 2023 with comparative information provided in respect to the year 31 December 2022.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS 102) (second edition 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.

The financial statements are presented in sterling and are rounded to the nearest pound.

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect of a period of one year from the date of approval of these financial statements.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Company status

Reprieve is a company limited by guarantee, registered in England and Wales, registered address 10 Queen Street Place, London, EC4R 1BE. It was incorporated on 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 estimates and areas of judgement

In the application of the accounting policies, Trustees are required to make judgements, 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.

The items in the accounts where these judgements and estimates have been made include:

- Estimating the values for gifts-in-kind. In 2023 and 2022, the charity has made the judgement that for most donated services received, the charity would not be willing or able to pay on the open market for an alternative item that would provide a benefit to the charity equivalent to the donated service, and therefore these have been valued in the financial statements at £nil. For the remainder of the donated services received, which the charity would otherwise have paid for on the open market, these have not been disclosed on the grounds of immateriality when considered individually or in the aggregate;
- Assessing the probability of the receipt of legacy income;
- Determining the basis for allocating support costs across expenditure categories.

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. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

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.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Gifts in kind

Donated professional services are recognised as income when the charity has control over them, any conditions associated with the donated service have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably.

On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount that the charity would have been willing and able to pay to obtain those services on the open market; a corresponding amount is then recognised in expenditure in the same period as the receipt.

In accordance with the Charities SORP (FRS102), the time of general volunteers is not recognised.

Income from charitable activities

Income from grants is recognised when the charity has confirmation of both the amount and settlement date. In the event of grants pledged but not received, the amount is accrued for where the receipt is considered probable.

In the event that a grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from other trading activities

Income from other trading activities is recognised to the extent that it is probable that the economic benefits will flow to the charity and the revenue can be measured reliably.

It is measured at fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 expenditure in relation to the death penalty and the promotion of human rights in counter-terrorism and an allocation of support costs.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. 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.

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.

Benefits received and receivable, such as rent-free periods, as an incentive to sign an operating lease are recognised on a straight-line basis over the non-cancellable contracted term of the lease in line with FRS102.

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 expenditure is therefore stated inclusive of irrecoverable VAT.

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. They have been discounted to the present value of the future cash receipt where such discounting is material.

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.

Short term deposits

Short term deposits comprise deposit accounts with a maturity of between three and twelve months. The classification of current assets in the prior year has been updated to show deposits with a maturity of between three and twelve months as short term deposits.

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. They have been discounted to the present value of the future cash payment where such discounting is material.

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.

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.

Taxation

Reprieve is a registered charity and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Notes to the financial statements

1. Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Donations	**1,479,087**	**53,805**	**1,532,892**
Tax claimable on Gift Aid donations	**158,436**	**—**	**158,436**
Other corporate donations	**95,434**	**—**	**95,434**
	1,732,957	**53,805**	**1,786,762**

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Donations	1,289,700	50,870	1,340,570
Tax claimable on Gift Aid donations	187,778	—	187,778
Other corporate donations	61,496	—	61,496
	1,538,974	50,870	1,589,844

2. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Promotion of human rights in counter-terrorism (ACT)			
Bertha Foundation	—	126,742	**126,742**
Joseph Rowntree Charitable Trust	—	35,875	**35,875**
Joseph Rowntree Reform Trust	—	39,971	**39,971**
Reprieve US	—	110,766	**110,766**
The Roddick Foundation	2,500	50,000	**52,500**
Sigrid Rausing Trust	150,000	—	**150,000**
Synergi	—	3,000	**3,000**
Tolkien Trust	52,500	—	**52,500**
United Nations Voluntary Fund for Victims of Torture	—	23,546	**23,546**
	205,000	**389,900**	**594,900**
Death penalty (DP)			
The British High Commission in Malaysia	—	16,519	**16,519**
Clifford Chance	—	118,718	**118,718**
European Commission	—	3,329	**3,329**
Evan Cornish Foundation	—	10,000	**10,000**
Foreign, Commonwealth & Development Office	—	45,000	**45,000**
The German Federal Foreign Office	—	47,052	**47,052**
Highway One Trust	—	10,000	**10,000**
Joseph Rowntree Charitable Trust	—	35,875	**35,875**
Jomati Foundation	—	5,000	**5,000**
Netherlands Ministry of Foreign Affairs	—	2,492	**2,492**
Paul Hamlyn Foundation	—	41,667	**41,667**
Postcode Justice Trust	—	300,000	**300,000**
The Roddick Foundation	2,500	—	**2,500**
A4ID's Rule of Law Expertise Programme	—	180,469	**180,469**
The Sounouyergon Fund	—	12,000	**12,000**
Sigrid Rausing Trust	150,000	—	**150,000**
The Swiss Federal Department of Foreign Affairs	—	50,850	**50,850**
The David and Elaine Potter Foundation	—	27,000	**27,000**
Tolkien Trust	52,500	—	**52,500**
Vital Projects Fund	60,061	—	**60,061**
World Coalition Against the Death Penalty	—	4,082	**4,082**
Other grants (below £2,000)	—	1,000	**1,000**
	265,061	**911,053**	**1,176,114**
Total	**470,061**	**1,300,953**	**1,771,014**

2. Income from charitable activities (continued)

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Promotion of human rights in counter-terrorism (ACT)			
Bertha Foundation	—	117,662	117,662
Joseph Rowntree Charitable Trust	—	25,000	25,000
Joseph Rowntree Reform Trust	—	15,096	15,096
Lush	5,000	—	5,000
Open Society Institute	76,140	—	76,140
Reprieve US	27,306	105,503	132,809
The Roddick Foundation	—	26,080	26,080
Sigrid Rausing Trust	100,000	—	100,000
The David and Elaine Potter Foundation	2,500	—	2,500
Tolkien Trust	47,500	—	47,500
Other grants (below £2,000)	15,926	2,000	17,926
	274,372	291,341	565,713
Death penalty (DP)			
Cornell	—	11,494	11,494
European Commission	—	459,127	459,127
Evan Cornish Foundation	—	10,000	10,000
Foreign, Commonwealth & Development Office	—	131,987	131,987
International Bar Association	30,016	—	30,016
Joseph Rowntree Charitable Trust	—	25,000	25,000
Lush	5,000	—	5,000
Open Society Institute	76,140	65,221	141,361
Postcode Justice Trust	—	300,000	300,000
Reprieve US	27,307	—	27,307
The Roddick Foundation	—	26,080	26,080
A4ID's Rule of Law Expertise Programme	—	39,931	39,931
The Sounouyergon Fund	—	11,503	11,503
Sigrid Rausing Trust	100,000	—	100,000
The Swiss Federal Department of Foreign Affairs	—	26,290	26,290
The David and Elaine Potter Foundation	2,500	—	2,500
Tolkien Trust	47,500	—	47,500
Vital Projects Fund	—	22,989	22,989
Other grants (below £2,000)	15,925	5,224	21,149
	304,388	1,134,846	1,439,234
Total	578,760	1,426,187	2,004,947

3. Other trading activities

	Total funds 2023 £	Total funds 2022 £
Speaker fees and book royalties	**—**	220

4. Investment income

	Total funds 2023 £	Total funds 2022 £
Bank interest	**23,981**	8,308

5. Cost of raising funds

	Total funds 2023 £	Total funds 2022 £
Direct costs	**76,706**	124,214
Support costs	**56,574**	52,245
Staff costs	**236,125**	210,937
	369,405	387,396

6. Charitable activities

	DP 2023 £	ACT 2023 £	**Total funds 2023 £**	Total funds 2022 £
Direct costs	764,745	371,384	**1,136,129**	1,106,868
Support costs	346,203	138,761	**484,964**	449,564
Staff costs	1,149,635	395,909	**1,545,544**	1,777,166
	2,260,583	906,054	**3,166,637**	3,333,598

	DP 2022 £	ACT 2022 £	Total funds 2022 £
Direct costs	857,427	249,441	1,106,868
Support costs	315,229	134,335	449,564
Staff costs	1,164,828	612,338	1,777,166
	2,337,484	996,114	3,333,598

7. Analysis of support costs

	Fundraising 2023 £	DP 2023 £	ACT 2023 £	**Total funds 2023 £**	Total funds 2022 £
Premises	2,683	16,418	6,581	**25,682**	28,681
IT	1,887	11,546	4,628	**18,061**	18,995
Office	5,144	31,477	12,616	**49,237**	47,292
Staff costs & associated costs	42,034	257,229	103,099	**402,362**	364,476
Governance	4,826	29,533	11,837	**46,196**	42,365
	56,574	346,203	138,761	**541,538**	501,809

	Fundraising 2022 £	DP 2022 £	ACT 2022 £	Total funds 2022 £
Premises	2,986	18,017	7,678	28,681
IT	1,978	11,932	5,085	18,995
Office	4,924	29,708	12,660	47,292
Staff costs & associated costs	37,946	228,959	97,571	364,476
Governance	4,411	26,613	11,341	42,365
	52,245	315,229	134,335	501,809

8. Governance costs

	Total funds 2023 £	Total funds 2022 £
Audit and accountancy fees	**21,000**	21,548
Other direct costs	**3,818**	2,937
Staff costs	**21,378**	17,880
	46,196	42,365

9. Net income (expenditure) for the year

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets:		
Owned by the charity	**16,032**	22,056
Pension costs	**90,710**	89,814
Auditors' remuneration		
audit services (excluding VAT) – current year	**18,250**	17,000
other services	**18,250**	—
Operating lease rentals	**137,198**	179,181

During the year no trustee received any remuneration or benefits in kind (2022: £nil). No trustees were reimbursed travel expenses (2022: £100, one trustee).

10. Staff costs

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	**1,936,294**	1,959,269
Social security costs	**221,337**	232,494
Pension costs	**90,710**	89,814
	2,248,341	2,281,577
Redundancy payments	**28,041**	—
	2,276,382	2,281,577

10. Staff costs (continued)

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

	2023 No.	2022 No.
Charitable activity		
Death penalty (DP)	**21**	22
Promotion of human rights in counter-terrorism (ACT)	**10**	11
Raising funds – fundraising	**5**	4
Support	**6**	6
	42	43

Two employees (2022: one) received remuneration within the banding of £60,000 to £70,000 in the year and two employees (2022: two) received remuneration within the banding of £70,000 to £80,000 in the year.

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 (including taxable benefits and employer's pension and national insurance contributions) was £590,598 (2022: £607,903).

11. Tangible fixed assets

	Office equipment £	Furniture & fittings £	**Total 2023 £**
Cost			
At 1 January 2023	190,890	1,582	**192,472**
At 31 December 2023	190,890	1,582	**192,472**
Depreciation			
At 1 January 2023	166,885	1,582	**168,467**
Charge for the year	16,032	—	**16,032**
At 31 December 2023	182,917	1,582	**184,499**
Net book value			
At 31 December 2023	7,973	—	**7,973**
At 31 December 2022	24,005	—	**24,005**

12. Debtors

	2023 £	2022 £
Rent deposit	**20,855**	—
Gift Aid tax recoverable	**51,466**	36,647
Grants receivable	**378,784**	210,651
Other debtors	**8,841**	23,389
Prepayments	**67,345**	68,555
	527,291	339,242

13. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	**88,410**	55,917
Other taxation and social security	**47,693**	74,526
Other creditors	**13,279**	17,003
Accruals and deferred income	**225,287**	261,673
	374,669	409,119

Deferred income represents income received for future periods where the donor has imposed conditions on the period of use. Deferred income as at 31 December 2022 totalled £110,000, of which £110,000 was released to income in 2023. Deferred income as at 31 December 2023 totalled £92,077, which relates to the next financial period.

14. Statement of funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	**At 31 December 2023 £**
Unrestricted funds					
General funds	1,439,073	2,226,999	(2,257,123)	(15,000)	**1,393,949**
Restricted funds					
Promotion of human rights in counter-terrorism (ACT)					
Bertha Foundation	—	126,742	(38,783)	—	**87,959**
Joseph Rowntree Charitable Trust	—	35,875	(35,875)	—	—
Joseph Rowntree Reform Trust	—	39,971	(33,055)	—	**6,916**
Reprieve US	—	110,766	(110,766)	—	—
The Roddick Foundation	—	50,000	(50,000)	—	—
Synergi	—	3,000	(905)	—	**2,095**
United Nations Voluntary Fund for Victims of Torture	—	23,546	(23,546)	—	—
Death penalty (DP)					
OMCT	1,161	—	—-	—	**1,161**
The British High Commission in Malaysia	—	16,519	(16,519)	—	—
Clifford Chance	—	118,718	(118,718)	—	—
European Commission	—	3,329	(3,329)	—	—
Foreign, Commonwealth & Development Office	—	45,000	(60,000)	15,000	—
FCDO (ROLE)	—	13,561	(13,561)	—	—
The German Federal Foreign Office	—	47,052	(41,547)	—	**5,505**
Joseph Rowntree Charitable Trust	—	35,875	(35,875)	—	—
Netherlands Ministry of Foreign Affairs	—	2,492	(2,492)	—	—
Paul Hamlyn Foundation	—	41,667	(41,667)	—	—
Postcode Justice Trust	4,431	300,000	(304,431)	—	—
Role UK	—	166,908	(166,908)	—	—
The Swiss Federal Department of Foreign Affairs	7,205	50,850	(58,055)	—	—
The David and Elaine Potter Foundation	—	27,000	(27,000)	—	—
Other restricted funds	—	95,887	(95,887)	—	—
Total restricted funds	12,797	1,354,758	(1,278,919)	15,000	**103,636**
Total funds	1,451,870	3,581,757	(3,536,042)	—	**1,497,585**

During the year, we transferred £15k from unrestricted funds to fund a deficit on the Foreign Commonwealth and Development Office restricted fund.

Promotion of human rights in counter-terrorism

Reprieve's work to address human rights abuses in counter-terrorism includes advocating for the closure of Guantánamo, securing our clients' clearance for release from the facility and supporting clients after release. Reprieve also works with, and advocates for, clients in detention in North East Syria and works with communities affected by the unlawful use of lethal force in the Middle East and Africa.

Death penalty

Reprieve's work towards a world without the death penalty includes casework that provides legal and investigative assistance to, and advocacy for, clients, as well as strategic projects to bring about meaningful systemic change in the countries where we operate.

14. Statement of funds (continued)

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Unrestricted funds				
General funds	1,536,495	2,126,262	(2,223,684)	1,439,073
Restricted funds				
Promotion of human rights in counter-terrorism (ACT)				
Bertha Foundation	—	117,662	(117,662)	—
Joseph Rowntree Charitable Trust	—	25,000	(25,000)	—
Reprieve US	—	105,503	(105,503)	—
The Roddick Foundation	—	26,080	(26,080)	—
Other restricted funds	—	17,096	(17,096)	—
Death penalty (DP)				
OMCT	1,161	—	—	1,161
European Commission	25,116	459,127	(484,243)	—
Foreign, Commonwealth & Development Office	2,342	131,987	(134,329)	—
Joseph Rowntree Charitable Trust	—	25,000	(25,000)	—
Open Society Institute	—	65,221	(65,221)	—
Postcode Justice Trust	4,431	300,000	(300,000)	4,431
The Roddick Foundation	—	26,080	(26,080)	—
Role UK	—	39,931	(39,931)	—
The Swiss Federal Department of Foreign Affairs	—	26,290	(19,085)	7,205
Taiwan Foundation for Democracy	—	3,225	(3,225)	—
Other restricted funds	—	57,985	(57,985)	—
Donations from individuals	—	50,870	(50,870)	—
Total restricted funds	33,050	1,477,057	(1,497,310)	12,797
Total funds	1,569,545	3,603,319	(3,720,994)	1,451,870

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	**Total funds 2023 £**
Tangible fixed assets	—	7,973	**7,973**
Current assets	103,636	1,760,645	**1,864,281**
Creditors due within one year	—	(374,669)	**(374,669)**
	103,636	1,393,949	**1,497,585**

	Restricted funds £	Unrestricted funds £	Total funds 2022 £
Tangible fixed assets	—	24,005	24,005
Current assets	12,797	1,824,187	1,836,984
Creditors due within one year	—	(409,119)	(409,119)
	12,797	1,439,073	1,451,870

16. 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 £90,710 (2022: £89,814). Contributions totalling £12,403 (2022: £12,006) were payable to the fund at the balance sheet date and are included in other creditors.

17. Operating lease commitments

At 31 December 2023, the company had annual commitments under non-cancellable operating leases as follows:

	Office premises	
Payable within:	**2023 £**	2022 £
Less than one year	**81,779**	162,096
Between 2 and 5 years	**224,351**	67,540

The charge to the statement of Financial Activities in 2023 is £137,198 (2022: £179,181).

18. Related party transactions

The charity received a total of £42,199 (2022: £61,085) in donations from Trustees in their personal capacity, none of which remains outstanding at the balance sheet date.

The charity received £10,000 (2022: £20,000) from the Laura Kinsella Foundation. Stephen Kinsella is a Trustee of the Laura Kinsella Foundation and of the charity.

There were no other related party transactions in the current or previous year, other than those disclosed in note 9.

19. Funding provided to Reprieve by 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 2023, Reprieve US provided a sub grant to Reprieve UK for £110,766 (2022: £105,503). This was to directly employ staff members in London working in the operational 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 fully spent in this year and we carried forward £nil (2022: £nil).

20. Comparative information

Analysis of income and expenditure in the year ended 31 December 2022 between restricted and unrestricted funds:

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	1	1,538,974	50,870	1,589,844	1,703,864
Charitable activities					
Death penalty (DP)	2	304,388	1,134,846	1,439,234	1,243,611
Promotion of human rights in counter-terrorism (ACT)	2	274,372	291,341	565,713	555,018
Other trading activities	3	220	—	220	3,069
Investments	4	8,308	—	8,308	3,545
Rent rebate		—	—	—	72,000
Total		2,126,262	1,477,057	3,603,319	3,581,107
Expenditure on:					
Raising funds	5	375,007	12,389	387,396	375,329
Charitable activites					
Death penalty (DP)	6	1,134,219	1,203,265	2,337,484	2,010,776
Promotion of human rights in counter-terrorism (ACT)	6	714,458	281,656	996,114	1,090,203
Total		2,223,684	1,497,310	3,720,994	3,476,308
Net (expenditure) income	9	(97,422)	(20,253)	(117,675)	104,799
Net movement in funds		(97,422)	(20,253)	(117,675)	104,799
Reconciliation of funds					
Total funds at 1 January		1,536,495	33,050	1,569,545	1,464,746
Total funds at 31 December	15, 16	1,439,073	12,797	1,451,870	1,569,545

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Reprieve, PO Box 72054, London EC3P 3BZ

Registration Number 05777831 (England and Wales)
Charity Registration Number 1114900

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REPRIEVE

REPRIEVE

England & Wales - Charity number 1114900

Accounts

REPRIEVE

Annual Report and Financial Statements

For the year ended 31 December 2022

Company Limited by Guarantee
Registration Number 05777831 (England and Wales)

Charity Registration Number 1114900

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Reference and administrative information

Trustees

Lady Elish Angiolini	Chair
Adrian Cohen	Retired April 2023
Alexandra Pringle	
Ayesha Hazarika MBE	
Bella Sankey	Retired April 2023
Christopher Duckett	Appointed April 2022
Dr Shola Mos-Shogbamimu	Appointed April 2022
Jane Lush	
Luca Bosatta	
Matthew McGregor	Appointed April 2022
Nadege Genetay	Retired May 2022
Simon Tuttle	
Stephen Kinsella OBE	
Yemsrach Hailemariam	

Joint Executive Directors

Anna Yearley OBE

Maya Foa

Casework Director

Chai Patel

Advocacy Director

Daniel Dolan

Registered address

10 Queen Street Place
London EC4R 1BE

Company registration number

05777831

Charity registration number

1114900

Auditor

Buzzacott LLP
130 Wood Street
London EC2V 6DL

Bankers

Barclays Bank plc
Leicester LE87 2BB

The Co-operative Bank plc
P.O. Box 101
1 Balloon Street
Manchester M60 4EP

Virgin Money plc
Gosforth
Newcastle upon Tyne NE3 4PL

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton NN3 6NW

Joint Executive Directors' introduction

2022 was another challenging year for human rights defenders. However, despite challenges, Reprieve continued to make great progress toward our goal of a world without the death penalty and a world without extreme human rights abuses carried out in the name of "counterterrorism" or "national security".

We deepened our work on Saudi Arabia where Reprieve is one of the very few international organisations working to document and challenge the death penalty alongside our partner, the European Saudi Organisation on Human Rights. We were delighted in February when our client Dawood al-Marhoon was released, after serving over nine years in prison. He was sentenced to death in Saudi Arabia after allegedly attending an anti-government protest when he was only 17. He was given a blank document and tortured into signing it. Dawood is now free and back with his family. March 2022 brought the horrific news that 81 men were executed in one day – the largest mass execution in Saudi Arabia's modern history. We immediately highlighted this atrocity through a high profile media campaign, securing an urgent question in the British parliament, undertaking advocacy in Brussels and becoming the go-to media commentator on then Prime Minister Boris Johnson's trip to meet the Crown Prince in the aftermath of the execution. We will continue to hold the Saudi Arabian regime to account for its abuses and broken promises to reform.

We also continued our work to secure the repatriation of the British men, women and children detained in camps in North East Syria. The UK remains an outlier in its refusal to repatriate its citizens, while many other countries around the world are repatriating theirs. Despite this, in October 2022 we were delighted to secure the repatriation of the first British woman and her child from North East Syria. They are now back in the UK rebuilding their lives. We were also extremely proud to work with Christina Lamb, Chief Foreign Correspondent at The Sunday Times, on a story that emerged from a visit to the detention camps. We empowered our clients to tell their stories for the first time; how they were trafficked to Syria, how citizenship was unjustly stripped from them, and how urgent their repatriation is. This was published in The Sunday Times magazine in August 2022 and played an important role in shifting the toxic narrative surrounding this group of individuals.

We were delighted that 2022 saw clemency being given to the final 25 people held on Malawi's death row. This was the first time since 2005 that the President has used this power. This is the culmination of many years of work by Reprieve and our partners in Malawi, and now paves the way for total abolition of the death penalty. Hopefully we will soon see capital punishment in Sub-Saharan Africa condemned as a relic of the past.

Raising funds in 2022 has been challenging. The rising cost of living has seen many of our supporters understandably make difficult choices about their charitable giving. We are very proud that despite these challenges we were still able to carry out our strategic goals and continue our life-saving and life-changing work. We remain incredibly grateful to all of our supporters who choose to donate their money and time to Reprieve. We know that there are many pressures on people and we thank those who choose to support our work from the bottom of our hearts. We honestly couldn't do it without you.

Finally, we would like to thank all of the partners, lawyers, campaigners and investigators that we work with. We are honoured and humbled to work with such committed human rights defenders, without whom none of this work would be possible. Thank you.



Anna Yearley OBE
Joint Executive Director



Maya Foa
Joint Executive Director

Chair's foreword

It continues to be a huge privilege to Chair the Board of Trustees of Reprieve, and I have been honoured to witness the dedication and commitment of all those who work for this incredible organisation throughout 2022.

Our work has gone from strength to strength despite the fact that many repressive governments continue to jettison human rights and the rule of law. The breadth of the work of this small and dedicated team continues to impress and inspire me. From our ground-breaking work stopping the supply of lethal injection drugs to death chambers in the United States, to our work in South Asia and South East Asia to end the use of the death penalty for drug offences, Reprieve remains at the forefront of the movement to end capital punishment for good.

This year, I have been proud of our work to demand justice for Jagtar Singh Johal. Jagtar is a British man who has been detained in India since 2017, when he was arrested on trumped up political charges carrying the death penalty and tortured. In 2022, we worked with partner organisation Redress, Jagtar's brother Gurpreet, and Jagtar's lawyers to launch a legal challenge against the UK government. We also helped secure an opinion from the UN Working Group on Arbitrary Detention that Jagtar is being arbitrarily detained and should therefore be released immediately.

Throughout the year, we engaged with a wide spectrum of political leaders who ultimately called on the UK government to take action in Jagtar's case. We continue to push the UK government to do the right thing and bring Jagtar home.

Jagtar's case shows why the work of Reprieve is so vital. We shine a spotlight on grave human rights abuses and we never give up, no matter how long it takes. We will continue to work with Jagtar's family, and campaign for his release.

Finally, I would like to thank my fellow Trustees and all of the staff of Reprieve for their extraordinary commitment. In September, I was honoured to meet with the whole staff team when we were joined by all of our fellows and consultants who work with us around the world. None of the work we do would be possible without these extraordinary individuals who dedicate so much of their time fighting for justice. Thank you.



Lady Elish Angiolini
DBE PC KC FRSA FRSE
Chair of the Board of Trustees

Trustees' report

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 2022. 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" 2019. The Trustees are satisfied that the objects and mission of the charity, and the activities to pursue them described below, satisfy the principles of public benefit set out in The Charity Commission's "Public Benefit: Rules for Charities".

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, secondees and partner organisations for their continuing hard work and dedication in seeking a world without the death penalty and extreme human rights abuses carried out in the name of "counterterrorism" or "national security".

Our objects, vision and mission

Our objects

Promoting human rights throughout the world

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.
- The related rights to equal treatment, fair trial and freedom from torture or cruel, inhuman and degrading treatment or punishment.
- Relieving the poverty, suffering and distress of persons and the families of persons facing the death penalty and other human rights violations throughout the world.

Our vision

A world without the death penalty or extreme human rights abuses



Reprieve's vision is a world without the death penalty or extreme human rights abuses carried out in the name of "counterterrorism" or "national security".

Our mission

To use strategic interventions to achieve our vision

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 in the name of "counterterrorism" or "national security".



Reprieve is:



Agile

We work in dynamic and fast-moving areas, where our agility enables us to react quickly and stay on the front foot.



Creative

We capture the zeitgeist. We find new ways to frame the debate, and new ways to change people's minds.



Fearless

We are fearless in ambition, and optimistic in our goals.



Effective

We work hard, and we punch above our weight. Each small victory leads to systematic change.



Resilient

Progress is rarely linear, and sometimes things will not go our way. We will regroup, reassess, and go again.



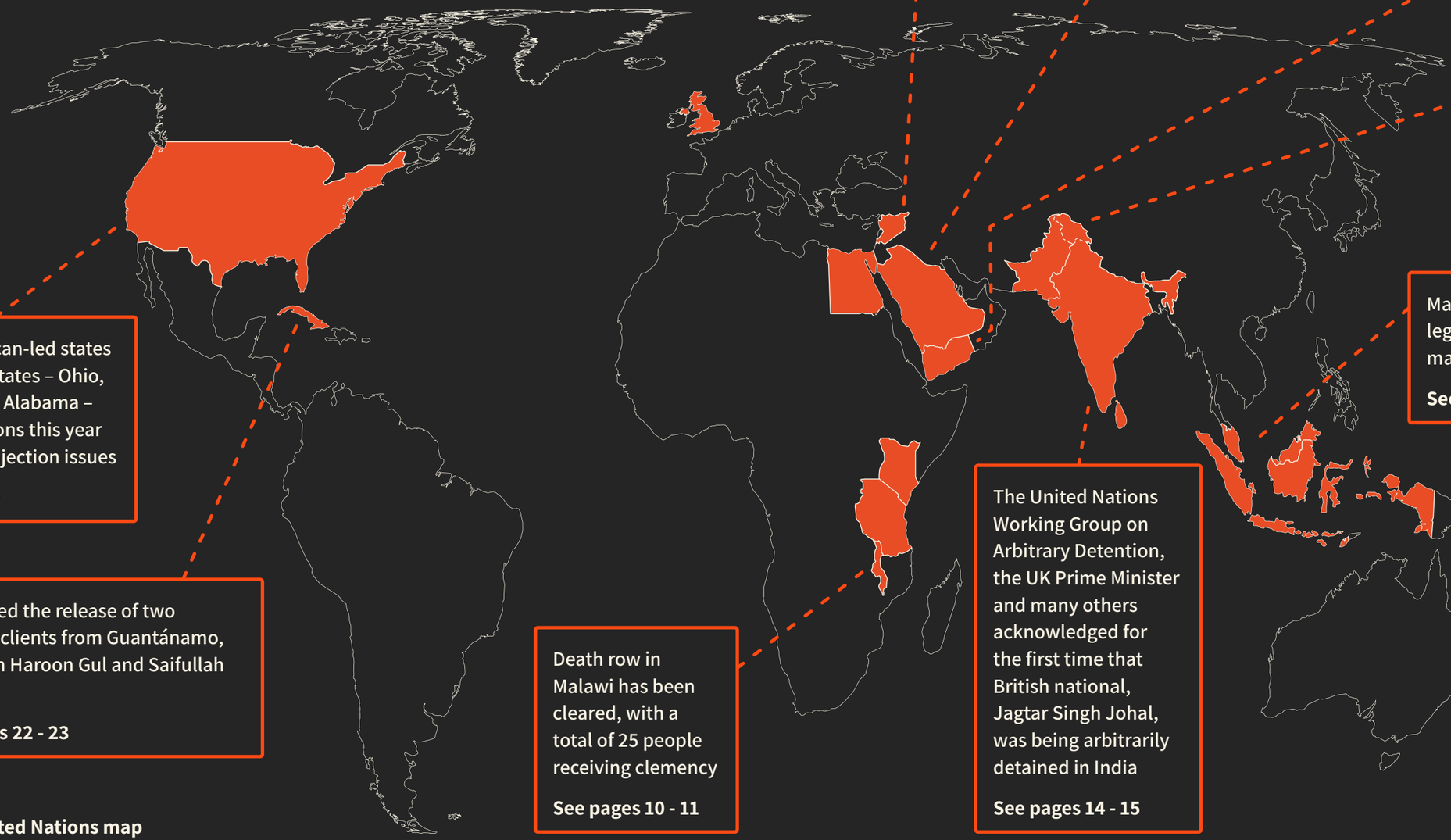
Resolute

We are professional, respectful and accountable. Our commitment is unwavering.

Highlights from 2022

The Reprieve community had lots to celebrate in 2022

Reprieve is based in London (UK) and works closely with a network of fellows, consultants and partners around the world to help people facing extreme human rights abuses at the hands of powerful governments. We investigate our clients' cases and fight on their behalf in the courts of law and public opinion. This casework gives us a direct insight into the experience of people facing these kinds of abuses. Together with our partners we channel that insight into campaigns for systemic change.



The first British woman and her child were repatriated from the detention camps in North East Syria

See pages 18 - 19

We prevented the execution of Jordanian national, Hussein Abo al-Kheir, in Saudi Arabia following an international political advocacy and media campaign

See pages 12 - 13

Reprieve client and drone strike survivor Adel al-Manthari underwent successful operations to save his legs

See pages 20 - 21

Pakistan moved forward in its efforts to abolish the death penalty for drugs offences

See pages 14 - 15

Malaysia is introducing legislation to abolish the mandatory death penalty

See page 16

Three Republican-led states in the United States – Ohio, Tennessee and Alabama – halted executions this year due to lethal injection issues

See pages 8 - 9

We secured the release of two Reprieve clients from Guantánamo, Asadullah Haroon Gul and Saifullah Paracha

See pages 22 - 23

Death row in Malawi has been cleared, with a total of 25 people receiving clemency

See pages 10 - 11

The United Nations Working Group on Arbitrary Detention, the UK Prime Minister and many others acknowledged for the first time that British national, Jagtar Singh Johal, was being arbitrarily detained in India

See pages 14 - 15

Based on the **United Nations map**

Death penalty

Reprieve works to limit the application of the death penalty by challenging systems of injustice through strategic litigation and casework, and targeted advocacy campaigns, to shift public and political opinion. We work on individual cases as well as strategic projects to bring about meaningful systemic change in the countries where we operate.

Pages 8 - 16 document the work of our regional death penalty teams in the US, Sub-Saharan Africa, Middle East and North Africa, South Asia and South East Asia.

Some of our highlights from 2022:

21 US states*

did not carry out a single execution in 2022



* of the 27 states in the United States that retain the death penalty

Executions paused

in three Republican-led executing states



Ohio, Tennessee and Alabama paused executions due to lethal injection issues this year

Death row in Malawi has been cleared

with a total of 25 people receiving clemency



Execution prevented in Saudi Arabia



We prevented the execution of Jordanian national, Hussein Abo al-Kheir, in Saudi Arabia following an international political advocacy and media campaign

Legal claim launched



We supported British blogger Jagtar Singh Johal, who is in arbitrary detention in India, to launch a legal claim against the UK government

We have worked with diplomatic missions, civil society and lawyers to improve consular assistance, legal representation and detention conditions for foreign nationals on death row in Malaysia and Indonesia



United States

For over a decade, Reprieve has highlighted problems with the misuse of medicines in executions, and exposed the torturous reality behind lethal injection's clinical facade. 2022 was an important year: over a third of all lethal injection executions went wrong, leading many to describe it as the "year of the botched execution". We undertook strategic media to highlight that so-called humane execution is a myth. Public concern about lethal injection intensified and state leaders across the US are questioning whether this failed experiment can continue.

This year, Reprieve educated the public about the pervasive problems with lethal injection and the dangers of secrecy in executions, assisted litigators with execution method challenges, and continued to support foreign nationals facing executions in the United States. We also collaborated cross-sector, providing advice to healthcare companies who object to the misuse of their life-saving medicines in executions, and supporting the insurance industry's efforts to protect against the risks posed by this method.

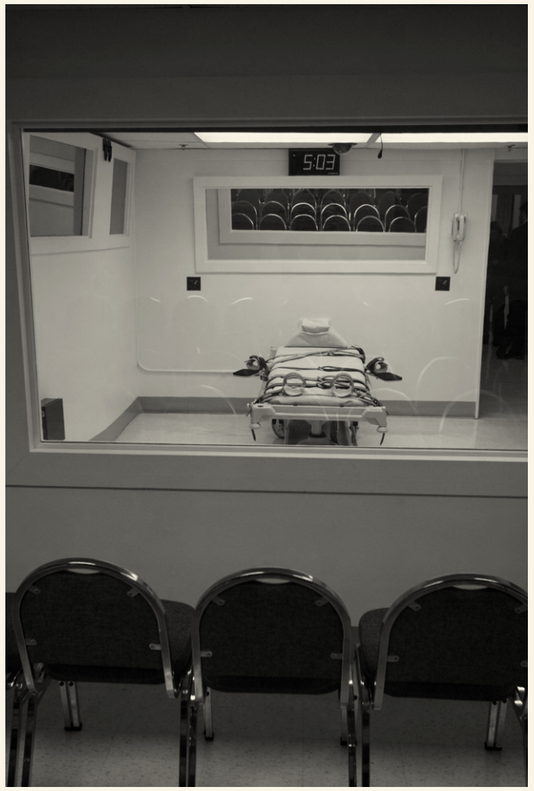
Our work heightened public awareness of the legal, fiscal,and commercial costs of lethal injection, creating space for lawmakers and the public to reconsider this method and the capital punishment system as a whole. As a result, an increasing number of states turned away from lethal injection in 2022, and implemented pauses and moratoria on executions.

Key achievements in 2022

- We advised numerous firms on protecting their medicines from misuse in executions. We supported seven companies to optimise their distribution policies to protect their medicines from diversion and sale for use in executions. We also provided advice to two newly impacted companies, who joined the group of healthcare companies that oppose the misuse of their medicines in executions.
- Nearly 80% of executing states were unable to carry out a single execution in 2022 due to lethal injection issues.
- Ohio Governor Mike DeWine issued nine reprieves in 2022, due to growing concerns about lethal injection and engagement by the pharmaceutical industry. Executions were first put on hold in Ohio in 2019.
- South Carolina's Supreme Court halted two scheduled executions in April amid ongoing legal challenges by state death-row prisoners to the state's execution methods and no availability of lethal injection drugs. A secrecy bill that would have seen manufacturers, distributors and suppliers newly defined as members of the 'execution team' stalled in 2022 following engagement by pharmaceutical industry leaders.
- Tennessee's Republican Governor Bill Lee imposed an official moratorium on the death penalty and ordered an independent review of its lethal injection protocol after Tennessee failed to test its drugs for bacterial endotoxins. Prior to this announcement, Tennessee was on track to execute more prisoners than any other state in 2022.
- Alabama faced national and global scrutiny after a recent spate of botched executions, including what appears to have been the longest-recorded lethal injection execution in US history. At the end of 2022, Alabama halted all executions in the state pending a top-to-bottom review of the state's execution protocol.
- Louisiana announced that they are unwilling to use manufactured medicines in lethal injection executions following engagement by pharmaceutical companies. They now consider themselves "out of the execution medication business."
- Idaho was unable to source lethal injection drugs, so called off the scheduled execution of a terminally ill death-row prisoner.

> **If the state is doing everything correctly, they shouldn't have anything to hide. So it does raise the question, what is the state trying to cover up?**
>
> **Blaire Andres, Reprieve's Head of US Death Penalty, reported by NPR**







Inside a Florida execution chamber

Case study

Pulling back the curtain on lethal injection in 2022

This year, our work has led to heightened public awareness and increased opposition to the United States' preferred method of execution: lethal injection. Lethal injection was originally introduced as a more "humane" alternative because it masks the brutality of the death penalty, relying on the appearance of a medical procedure. Reports of executions going wrong have shattered this myth and made clear that there is no humane way to kill prisoners.

Reprieve has sought to limit the application of the death penalty in the United States by highlighting the problems with lethal injection, demonstrating how the method's reliance on medicine conceals torturous executions.

By collaborating with a coalition of partners, and a broad spectrum of allies from many different sectors including healthcare and insurance, we are bringing these issues to the fore. This year, we saw marked opposition to lethal injection in the media from multiple angles. This year we worked to amplify the voices of our allies, sharing their opposition to the death penalty and lethal injection in new and unique ways. For example, a powerful op-ed in The Tennessean by Dr. Wes Ely, a professor of medicine and critical care, highlighted that administering a lethal injection is not a medical procedure and violates the oath he took as a medical professional to do no harm. He stated, "I would be breaking my oath to you or anyone else if I ever intentionally used medications to harm someone."

This view was also shared in an op-ed in a local Oklahoman outlet (NonDoc) by Dr. Michael Porter, who wrote "lethal injection has nothing to do with medicine and is designed to obscure the inhumanity of what is really going on," noting the "deeply mistaken belief that, because the procedure mimics anesthesia, it would produce a more humane execution."

Horrifically botched executions in Alabama, including the longest recorded lethal injection execution in US history, attracted media coverage across the US and beyond in The Washington Post, NBC, CBS, New York Post, The Black Wall Street Times, Guardian US and Truthout, among many others. Media coverage of this breadth and depth pulled back the curtain on the secretive practices involved in the administration of lethal injections, revealing the brutal reality to a significant audience.

Reprieve will continue to challenge execution secrecy in all its forms; working with healthcare companies who object to the misuse of their life-saving medicines in executions, undertaking strategic litigation to reveal drugs supplies, and through campaigns and media work to share the disturbing realities of lethal injection with the public.

This spate of disastrous lethal injection executions shows that whatever the drug, whatever the protocol, condemned prisoners often spend their final hours in agonizing pain and distress.

Maya Foa, Joint Executive Director of Reprieve, reported by Newsweek

Did you know?

A majority of stays and reprieves granted in 2022 were due to lethal injection concerns (55%).

Sub-Saharan Africa

In 2022, Sub-Saharan Africa maintained its status as a 'beacon of hope' in the fight to end the death penalty globally. This year, Equatorial Guinea and Zambia abolished the death penalty, while Ghana, Liberia and Uganda joined the UN moratorium on the death penalty.

Reprieve provides technical expertise in Malawi, Kenya and Tanzania, in support of the outstanding work of our in-country fellows. We also collaborate with a range of local, regional and international partners including the Centre for Human Rights Education, Advice and Assistance in Malawi, the Kenya National Commission on Human Rights, and the Legal and Human Rights Centre in Tanzania.

Thanks to the work of Reprieve's partners, a critical mass of support against the death penalty is growing. In 2022, these efforts cleared death row in Malawi, and enabled an ambitious resentencing project in Kenya, while five successive landmark decisions from the African Court of Human and Peoples' Rights are turning the tide in Tanzania.

Key achievements in 2022

- We worked alongside our partners in Malawi to secure clemency for all 25 people on the country's death row – totally clearing death row for the first time since the introduction of the death penalty, when Malawi was under British colonial rule.
- We partnered with the Parliamentary Legal Affairs Committee in Malawi to deliver a series of successful public consultations on the death penalty. A bill will now be tabled in 2023 to finally abolish the death penalty.
- We facilitated experience sharing between colleagues in Malawi and Kenya, to transfer knowledge from our award-winning resentencing project in Malawi, to benefit the 5,000 people eligible for resentencing in Kenya.
- Using data reviewed from 1,000 case files collected so far, we are establishing resentencing best practice in Kenya, running workshops and training for lawyers and judges, as well as disseminating reports and guidelines for all resentencing stakeholders.
- We have secured two further positive decisions from the African Court of Human and Peoples' Rights on behalf of two of our clients, bringing the total number of positive decisions to five, all stating that Tanzania should overturn the mandatory death penalty and that those who were subject to it are entitled to resentencing.

Did you know?

25 people on death row in Malawi received clemency from the President this year. Not only did this clear the country's death row, it was the first time this power has been used since 2005.

Keeping a person in waiting for the execution of the death sentence is mental and psychological torture of the highest order.

Malawi's Minister of Justice, Titus Mvalo, speaking on World Day Against the Death Penalty 2022



Reprieve Fellow, Alexious Kamangila, speaks to the press

Every research that has been conducted on the death penalty in Malawi, concludes with recommending abolition. It is hence progressive that PLAC Report is recommending abolition.

Alexious Kamangila, Reprieve Fellow, on Malawi's road to abolition

Case study

Building a critical mass of support for total abolition of the death penalty in Malawi

In 2007, a High Court Judgment in Malawi ruled that the mandatory death penalty was unconstitutional, and that accused individuals had rights to a fair trial and access to justice via resentencing. In the years that followed, little progress was made to implement the judgment, with Malawi having limited financial and human resources to do so.

Between 2014 and 2017, Reprieve was part of a coalition of partners in the Malawi Resentencing Project, which enabled all prisoners who had received a mandatory death sentence to have mitigating evidence heard in a court for the first time pursuant to the 2007 judgment. We secured and supported hearings for 156 former death row prisoners to access resentencing. Over 145 of these prisoners have now been released, having served their time, and are now safely reintegrated into their families and communities.

Building on the success of this project, from 2018 onwards our colleagues in Malawi started to work toward total abolition of the death penalty, reaching out to communities, traditional leaders, religious leaders, victims' families, and formerly incarcerated people to build a picture of the true nature of the death penalty in Malawi.

In 2022, we built on this foundational work and supported the Minister of Justice in Malawi to put forward a successful Bill that will finally abolish the death penalty for good. Throughout 2022, we supported Parliamentarians and government lawmakers and officials with country-wide public consultations and advocacy on the Bill, which is now expected to go through Parliament in 2023. These public consultations built upon the foundational work of the past nine years to create an overwhelming critical mass of support for death penalty abolition and, fundamentally, have normalised public discourse around the death penalty and key arguments for abolition.

In 2022, the public narrative in Malawi undeniably shifted, and abolition is now within reach. The public consultations put on record for the first time the growing support for abolition of the death penalty across all sectors of society, and enabled public figures and senior politicians to express their position. Notably, the Minister of Justice publicly agreed that his Ministry will draft the abolition bill.

Alongside private and public advocacy, Reprieve supports the 25 people who were formerly on death row in Malawi. All 25 were granted clemency this year, in the first application of this power in 18 years. All 25 are now able to have their cases heard independently and assessed for mitigating factors for the first time. Reprieve will continue to work on their appeals, a right to which they have so far been denied. Our work also led to assurances from the Public Prosecutor that they will no longer seek the death penalty in new cases.

Reprieve's unique regional perspective, working simultaneously across multiple countries in Sub-Saharan Africa, means we can leverage our learning and expertise across the region. Since 2018, we have successfully connected colleagues in Malawi and Kenya to share knowledge and learning, as well as ensure that best practice from our award-winning resentencing project feeds into Kenya's resentencing project, where around 5,000 people are eligible to have their cases re-assessed.

Middle East & North Africa

The rate of execution in the Middle East and North Africa is among the highest globally, with Saudi Arabia and Egypt among the most prolific executing states. Reprieve is one of the very few international organisations working to document and challenge the death penalty in the Middle East and North Africa, alongside our partners, the European Saudi Organisation on Human Rights (ESOHR) and Bahrain Institute for Rights and Democracy (BIRD).

Together we are holding states accountable through advocacy, campaigning and casework to focus international attention to achieve real and lasting impact. For example, following Saudi Arabia's Human Rights Commission announcing a Royal Decree that would abolish the death penalty for child defendants in 2020, we held Saudi authorities to account for failing to implement this, and have continued to ensure promises are upheld, and child defendants released.

Shifting geopolitics in 2022 added an increased challenge to our work; with the war in Ukraine increasing demand on oil from the Middle East, creating a smokescreen for increased executions. We have looked to address this challenge head on, and press Governments to maintain their commitments on issues of fundamental human rights.

Key achievements in 2022

- In February 2022, our client Dawood al-Marhoon was released, after serving over nine years in prison. He was sentenced to death in Saudi Arabia after allegedly attending an anti-government protest when he was only 17. He was given a blank document and tortured into signing it.
- In March 2022 we mobilised quickly to draw international attention to Saudi Arabia's largest mass execution in its modern history, which saw 81 men executed in one day. We highlighted this atrocity through an urgent media campaign, and international advocacy with politicians in Brussels.
- We became the go-to media commentator on then-Prime Minister Boris Johnson's trip to meet Mohammed Bin Salman in the aftermath of the mass execution. Our message that 'we can't trade blood for oil' helped ensure that the mass execution was highlighted in the widespread media coverage of the trip. Throughout the year we have also commented on Saudi Arabia's 'sportswashing.'
- We mobilised the international community, and ran a petition and media campaign to help prevent the execution of Hussein Abo al-Kheir in Saudi Arabia. Hussein is a Jordanian father of eight, forced to 'confess' to smuggling drugs, and sentenced to death in 2014.
- Our advocacy led to 32 recommendations for Bahrain to re-introduce a moratorium on the death penalty in Bahrain's Universal Periodic Review at the UN.
- We continue to support seven clients in Saudi Arabia (including two new child defendant clients), three clients in Bahrain and three cases in Egypt.

The world should know by now that when Mohammed bin Salman promises reform, bloodshed is bound to follow.

Soraya Bauwens, Deputy Director of Reprieve, quotation of the day in New York Times on 14 March 2022

Did you know?

81 men were executed in one day on 12 March 2022. 58 (over 70%) were executed for non-lethal offences. 41 men (over 50%) were executed for their participation in protests.



UK Prime Minister meeting Crown Prince Mohammed bin Salman on 16 March 2022

I've heard that there's a letter being sent to me by a 14-year-old that's on death row. 14! You don't know what the hell you're doing in life.

F1 Driver, Lewis Hamilton, responding to a letter from the family of Reprieve client, Abdullah al-Howaiti, at the Jeddah Grand Prix in Saudi Arabia on 25 March 2022

Case study

Responding to the 12 March mass execution

On 12 March 2022, Saudi Arabia executed 81 men in one day, marking the largest mass execution carried out in the country's modern history, and the third since King Salman ascended to the throne in 2015.

In the immediacy, we worked alongside the **European Saudi Organisation for Human Rights (ESOHR)** to analyse the scant information publicly available on the executions. Our investigations found that:

- Over 50% were executed for their participation in pro-democracy protests.
- Over 70% were executed for non-lethal offences.
- 69 of the men executed were unknown to human rights groups.
- Almost all of the 81 men were tried, convicted, sentenced and executed in secrecy.
- In the 11 days since the mass execution, near daily executions were carried out in Saudi Arabia, with 16 more men killed.
- Saudi Arabia's misuse of counterterrorism laws to execute persons for the exercise of fundamental rights has featured in all three mass executions to date.

This mass execution occurred in the context of increased international demand to secure oil supplies as it was two weeks after Russia's invasion of Ukraine. We mobilised quickly to demonstrate that public commitments by Crown Prince Mohammed bin Salman on legal reforms and restricting the use of the death penalty to lethal offences only, are nothing more than empty promises, designed to placate the international community while Saudi Arabia continues to act with impunity.

We swiftly drafted an advocacy briefing, and circulated this to engage politicians, including senior MEPs in Brussels who subsequently released statements. We also ran an emergency public campaign to highlight this atrocity, and establish the connection between Saudi Arabia's mass execution, and the West's heightened demand for their oil.

Our messaging of "we can't trade blood for oil" dominated the international press. Reprieve's Deputy Director, Soraya Bauwens, was quoted in the New York Times' quote of the day on 14 March with the statement: "The world should know by now that when Mohammed bin Salman promises reform, bloodshed is bound to follow."

This message set the tone for visits to Saudi Arabia by then-Prime Minister Boris Johnson on 16 March, followed by President Joe Biden on 15 July. Reprieve was widely quoted in the international press, as the go-to media commentator. Reprieve staff were featured on broadcast coverage including the Radio 4 Today programme, LBC Radio, The Times Radio and Good Morning Britain. We published op-eds by Reprieve's Joint Executive Director Maya Foa in The Guardian and The Mirror, with our key messaging featuring in The Times, The I, Mail Online, The Sun, and many online outlets.

This coverage extended to Saudi Arabia's Jeddah F1 Grand Prix on 27 March, where we successfully engaged F1 Driver Lewis Hamilton with a letter from the family of our client, Abdullah al-Howaiti. This brought the issue to new audiences who may have been unaware of Saudi Arabia's human rights record, securing headline sports coverage on Sky Sports and ESPN.

The mass execution of 12 March 2022 was a heart-breaking atrocity and act of impunity. Our rapid response, in partnership with **ESOHR**, shows the important role civil society plays in investigating, and campaigning on the issue, while international governments seek to overlook issues of fundamental human rights. We remain resolute to highlighting abuses, where they happen, calling for an absolute moratorium on the death penalty in Saudi Arabia, and demanding that Saudi Arabia comply with the UN General Assembly's repeated calls for retentionist states to make data publicly available on their use of the death penalty.

South Asia

Reprieve works to eradicate the use of the death penalty in South Asia, through strategic interventions, casework, and collaboration with local partners to combine our international expertise with their knowledge and expertise of the local context. This year we continued our focus on the application of the death penalty in Pakistan and India.

In 2022, Pakistan abolished the death penalty for offences under the Railways Act 1890 and limited the number of drug offences that are death-eligible under the Control of Narcotic and Substances Act 1997. This year we continued working alongside our partner, Foundation for Fundamental Rights, to support efforts to abolish the death penalty for drug offences in full.

Elsewhere, we continue to support British national, Jagtar Singh Johal, arbitrarily detained in India since 2017. This year, we have led significant developments to apply pressure on the UK Government to call for his release, raise the profile of his case in the media, and use international strategic levers to highlight his detention.

Key achievements in 2022

- Pakistan significantly reduced the scope of the death penalty for drugs offences, work spear-headed by the **Foundation for Fundamental Rights** and supported by Reprieve. We continue to support stakeholders, including our local partners, as a new bill works its way through parliament as Pakistan moves towards total abolition of the death penalty for drug offences.
- We successfully intervened at Pakistan's Universal Periodic Review before the UN in December 2022, garnering support for Pakistan's ongoing efforts to limit the scope of the death penalty.
- We supported Jagtar Singh Johal, a British national arbitrarily detained, tortured and facing the death penalty in India, to launch a legal claim against the UK government. This followed our foundational research into his case to identify that its facts match those of an anonymised case study of a British National who was detained abroad after the sharing of intelligence with foreign liaison partners.
- We helped secure an opinion from the UN Working Group on Arbitrary Detention which ruled that Jagtar Singh Johal was being arbitrarily detained. We called on the UK Government to join a wide spectrum of political leaders who had called for his release, including the Scottish Government and Leader of the Opposition, Sir Keir Starmer. This led to then-Prime Minister Boris Johnson acknowledging that Jagtar was being arbitrarily detained for the first time.
- We continue to assist several British nationals facing the death penalty in Pakistan, including women. This year alone, five people avoided a death sentence or had their death sentences commuted, with two people returning home to the UK.

Jagtar was abducted on Boris Johnson's watch at the Foreign Office. So he has known about this case for almost five years. He's not the only UK foreign secretary to fail Jagtar, but as prime minister he could be the one to bring him home.

Dan Dolan, Reprieve's Director of Advocacy, reported in The Guardian

Did you know?

Jagtar Singh Johal was arrested and detained after travelling to India for his own wedding in 2017. Over five years later, he has still not seen his own wedding video footage.



Gurpreet Singh Johal, brother of Jagtar Singh Johal, protesting for his release





Protest at Downing Street, 4 November 2022

Case study

From anonymised case study to a lawsuit against UK Intelligence Services

This year, we supported our client Jagtar Singh Johal to file a legal claim against the UK government. Jagtar is a British national who has been detained in India since 2017, when he was arrested on political charges carrying the death penalty, based on a confession extracted under torture. As we now pass five years since his detention, the road to this moment has been hard-fought.

Reprieve first identified Jagtar's case after coming across an anonymised case study in the Investigatory Powers Commissioner's Office's (IPCO) 2018 Annual Report, which described how UK intelligence agencies had shared information on an individual with a foreign counterpart. That individual was then detained and tortured. While this case study was presented as the UK providing consular assistance to a British national detained abroad, we identified that this could in fact be a case of the UK sharing intelligence where there might be a real risk that this could lead to mistreatment. Through comprehensive investigations, and a careful process of elimination, we were able to identify that the facts of this anonymous case study match those of Jagtar.

Working together with **Redress**, Jagtar's legal team and Gurpreet Singh Johal, Jagtar's brother, we moved to launch litigation to ensure the UK Government takes responsibility in Jagtar's case. We hope the claim will also ensure that there is policy change to prevent cases like this from arising in the future.

The claim followed a series of high-profile calls for Jagtar's release earlier this year. Alongside **Redress** and Gurpreet Singh Johal, we helped secure an opinion from the UN Working Group on Arbitrary Detention that Jagtar is being arbitrarily detained and should be released. This led to Labour leader, Sir Keir Starmer, writing to then Prime Minister, Boris Johnson, to call for his release. Boris Johnson responded and acknowledged that Jagtar is being arbitrarily detained – the first time a member of the government had done so.

In another big step, we have been able to get Jagtar's voice out through an exclusive series of handwritten notes. This enabled Jagtar to thank his supporters and call on then Prime Minister Liz Truss to not trade his freedom "in return for increased trade with India". The launch of the legal claim in August achieved further widespread media coverage, with a joint exclusive on BBC News and The Times. This significantly raised the profile of the case, and we anticipate the legal claim to move forward in 2023.

We remain deeply committed to securing Jagtar's release.

I will never forget that it took the UK government almost five years to acknowledge that my brother is arbitrarily detained, or that they only did so after a nudge from the UN and the leader of the opposition, but at least they got there in the end. The next step is to demand his release and bring him home.

Gurpreet Singh Johal, Jagtar's brother, reacting to Boris Johnson's acknowledgement that Jagtar is being arbitrarily detained

South East Asia

Last year, our landmark report in partnership with Migrant CARE – Worked to Death: A Study on Migrant Workers and Capital Punishment – revealed the extent to which the death penalty is applied disproportionately and in a discriminatory fashion to migrant workers in the region.

In 2022, we built on this foundation by working with governments, civil society partners and lawyers to improve consular assistance, legal representation and conditions of detention for migrant workers facing the death penalty in Malaysia and Indonesia.

This year, we have also helped shift public discourse on the application of the death penalty for drug offences in the region, in particular surrounding the execution of our client and Malaysian national, Nagaenthran Dharmalingam, in Singapore. Nagen was a victim of human trafficking who had an IQ of 69, and was one of at least three individuals with intellectual disability and mental ill health to sadly be executed, in breach of international law, in Singapore this year.

Key achievements in 2022

- We worked with **Anti-Death Penalty Asia Network** in Malaysia and **Transformative Justice Collective** in Singapore on the case of Nagaenthran Dharmalingam. Our joint work has resulted in a visible shift in the public discourse on the death penalty. In Singapore, there were unprecedented protests, civil society activism and public debate that had not been seen before. In Malaysia, a groundswell of public support resulted in both the Prime Minister and the King petitioning Singapore for Nagen's release. The international community also came out in force, shining a light on the injustice of the death penalty being imposed on vulnerable drug mules who are often victims of trafficking.

- We have worked with diplomatic missions, civil society partners and lawyers in the region to improve consular assistance, legal representation and detention conditions for foreign nationals on death row in Malaysia and Indonesia. We have conducted research and investigation on individual cases, and have now devised a best-practice guide for countries to best support their citizens facing the death penalty abroad.

- We have investigated cases of people of African descent facing the death penalty in Indonesia, highlighting the systemic discrimination and entrenched prejudice faced by this population in the criminal justice system.

- We worked on the cases of two Nigerian nationals this year, successfully setting aside a death sentence for one of them. Working with our partner, **Community Legal Aid Institute (LBHM)**, we have highlighted fair trial violations, ensured access to legal representation and successfully engaged the Nigerian embassy in Jakarta on the issue.

- Malaysia's new government is introducing legislation to abolish the mandatory death penalty. We fed into the government's previous consultation on alternative sentences to the death penalty, and continue to work with key stakeholders and partners on the ground to advocate for this new legislation.

Did you know?

In Indonesia, foreign nationals comprise approximately 20% of the death row population, a figure vastly disproportionate to the number of foreign nationals in Indonesia (approximately 0.1% of the country's population).

Singapore will not be the same after this. People are rightly beginning to doubt the need for the death penalty. More are speaking up. A national conversation is long overdue.

Richard Branson, CEO of Virgin, on the execution of Nagaenthran Dharmalingam

Abuses in counter-terrorism

Reprieve works all over the world to support people who face some of the most horrific human rights abuses imaginable, which are carried out in the name of “counterterrorism”. These include torture, arbitrary detention, and the use of lethal drone strikes.

Pages 18 - 23 document Reprieve’s long-term strategic work in ensuring accountability and transparency in the so-called "War on Terror".

Our work in North East Syria, where dozens of detention facilities hold men, women, and children without charge or trial, continues to advance, with repatriations picking up speed this year. Elsewhere, we continue to work with communities affected by the unlawful use of lethal force in the Middle East and Africa, seeking accountability and redress for strikes taken outside of armed conflict. Over twenty years after the launch of the “War on Terror,” Reprieve continues to lead the way in advocating for the closure of Guantánamo, where 35 men remained at the end of 2022, and in securing our clients’ clearance for release from the facility. All Reprieve clients have now been released or cleared for release.

Some of our highlights from 2022:

We secured the repatriation of the first British woman and her child from North East Syria



To date we have facilitated releases to the Netherlands, Germany, Australia, Canada, Trinidad and Tobago and the USA

Working with partner pro bono legal counsel, we secured the release of two Reprieve clients from Guantánamo. Both are now reunited with their families, in their home countries.



Clearance secured



We also secured the clearance for release for the last of our clients from Guantánamo. All Reprieve clients have now been cleared for release.



Criminal complaint filed

We filed a criminal complaint in Italy, regarding a US airstrike launched from Sigonella airbase in Sicily, which killed 11 innocent Libyans in 2018

17 cases supported

in 12 countries across the world



Our Life After Guantánamo programme has supported 17 cases in 12 countries across the world this year. To date, we have supported 76 cases in 29 countries.

Detention in North East Syria

Some 70,000 individuals – including 40,000 children – are currently being detained without charge or trial in North East Syria, due to alleged association with ISIS. There are stark parallels with Guantánamo, given that these individuals have been deemed unworthy of legal and human rights protection due to a perceived but unproven affiliation with a terrorist group.

With our unique expertise and experience in this area, Reprieve has established privileged access and is a recognised, trusted presence in the detention facilities, visiting nine times since 2018. Our unique position has enabled us to provide a critical link between detainees and their legal advocates, and to facilitate the exchange of critical information.

Our goal is advocating for, and facilitating, countries to urgently repatriate their citizens as the only human-rights compliant solution to this crisis. To date, we have supported clients to return to the Netherlands, Germany, Australia, Canada, Trinidad and Tobago and the USA. This year, we facilitated the first repatriation of a British citizen and her child.

Key achievements in 2022

- We supported nearly 100 men, women, and children and their legal teams to fight for repatriations, and helped persuade their governments to repatriate them.
- We facilitated the first repatriation of a British woman and her child. This is a significant shift in position for the UK, who are increasingly an outlier in their refusal to repatriate their citizens.
- We worked with Christina Lamb, Chief Foreign Correspondent at The Sunday Times, on a story that emerged from a visit to the detention camps. We empowered our clients to tell their stories for the first time; how they were trafficked to Syria, how citizenship was unjustly stripped from them; and how urgent their repatriation is. This was published in The Sunday Times magazine in August 2022.
- We supported the **All-Party Parliamentary Group (APPG) for Trafficked Britons in Syria** to conduct an inquiry and produce a landmark report on the issue. The APPG concluded that British authorities systematically failed to protect British nationals from being trafficked to Syria and called for all British nationals to be repatriated.
- We secured significant concessions to narrow the application of the Nationality and Borders Bill, to ensure that trafficking victims were not being excluded from protection because of the crimes of their traffickers.

Isis worked as a trafficking agency, grooming teenagers and selling them on the idea they were coming to this wonderful paradise. We can all say these women and girls made bad choices, but I'm convinced many did not know what was going on.

Maya Foa, Joint Executive Director of Reprieve, reported by The Sunday Times

Did you know?

Reprieve's investigations suggest at least 63% – around two-thirds – of the British women currently detained in North East Syria were trafficked to the region.





Inside a detention camp in North East Syria

Case study

From ‘ISIS bride’ to ‘victims of trafficking’

Reprieve has unique expertise in initiating extraordinary shifts in debate. Through our relationships with affected people, we can empower them to tell their stories and amplify their voices into a national and international consciousness.

This year, we have seen significant movement in the public discourse about the unlawful detention of British citizens in North East Syria.

Through our research, investigations, and our unique access to detainees in North East Syria, we have uncovered evidence that many of these people are victims of human trafficking. We now understand how targeting, grooming and trafficking vulnerable individuals, particularly young women and girls, was a core ISIS tactic to achieve its strategic goal of state-building.

In 2022, we ensured that these findings have flooded into the public consciousness, to debunk the pervasive narratives of these women as ‘ISIS Brides’ which has been the dominant narrative in the British press for many years.

In February 2022, the **All-Party Parliamentary Group for Trafficked Britons in Syria**, for which Reprieve is the secretariat, released their report, following an inquiry. This was widely reported in the media and was subsequently cited in the US State Department’s annual Trafficking in Persons Report. This bolsters the findings of Reprieve’s own report in April 2021, *Trafficked to ISIS*, which found that a significant majority (at least 63%) of the British women in Syria were likely human trafficking victims.

In August 2022, we worked with Christina Lamb, Chief Foreign Correspondent at The Sunday Times, on a story that emerged from a visit to the detention camps. She met trafficking victims herself, who told their stories for the first time. This became the cover story in The Sunday Times on 6 August and marked a turning point in how the issue was being reported.

We have seen a significant shift in how the debate is framed in the media as a result. Increasingly, we have been able to convince journalists and commentators to avoid using the deeply problematic term ‘ISIS Bride’. As a result, there is increased understanding in the public consciousness that many of these people are victims of trafficking, were children when they were taken to Syria, and were forced into marriage, domestic servitude, and sexually exploited. Amplifying the voices of the women themselves has further enhanced this narrative shift and is the result of many years of Reprieve’s relationship and trust building, and our ability to meet with our clients in the detention facilities.

I don’t blame people back home for labelling us as Isis wives, but I just want them to know our story, to know there are girls here who were taken at 12.

Amira, detained in Al-Hol, speaking to Christina Lamb from The Sunday Times

Extrajudicial Executions

Over the last 20 years, the War on Terror has led to a proliferation of US drone strikes in the Middle East, Central Asia and Africa. At least 4,892 people have been killed in US drone strikes in Yemen, Pakistan and Somalia over the past decade, rising to almost 8,000 in some estimates.

When President Biden assumed office in 2021, he promised to end the “forever wars” authorized by the 2001 Authorization for Use of Military Force. However, in July 2021, President Biden went back on his pledge to end the endless wars, announcing the adoption of an “over the horizon” counterterrorism strategy reliant on drone strikes in situations that fall below the threshold of armed conflict. Throughout 2022, against this backdrop, we have advanced our work to seek accountability and redress for the use of lethal force outside of armed conflict.

For over a decade, Reprieve has built relationships with affected communities to investigate the use of lethal strikes, seek strategic litigation opportunities, and conduct political advocacy, working closely with investigators and organisations on the ground, including Foundation for Fundamental Rights in Pakistan. In doing so, we remain committed to seeking redress and accountability for victims of lethal force, and an end to extrajudicial killings in the context of "counterterrorism".

Key achievements in 2022

- Working in collaboration with partners at the **European Center for Civil and Human Rights** and Italy’s **Rete Italiana Pace e Disarmo**, we filed a criminal complaint in Italy, regarding a US airstrike launched from Sigonella airbase in Sicily, which killed 11 innocent Libyans in 2018. A murder investigation has officially been opened, and two public prosecutors have been assigned to the case.

- We supported Adel al Manthari, the survivor of a drone strike in Yemen 2018 that killed four of his relatives and left him catastrophically injured. We filed a complaint to US Central Command (CENTCOM) with a request for compensation and support with Adel’s medical evacuation to Egypt in April 2022. Reprieve teamed up with campaign group **Ban Killer Drones** to get Adel the medical care he urgently needed, and he underwent successful operations to save his legs and address the injuries caused by the strike. He is currently undergoing physiotherapy in Egypt to recover his independence.

- Working with our partners, **Zomia Center** and **Civilians in Conflict (CIVIC)**, we have conducted political advocacy regarding the US Department of Defense’s new civilian harm policy: the Civilian Harm Mitigation and Response Action Plan (CHMR-AP), briefing the Department of Defense officials and Congressional offices on our recommendations and concerns.

It is appalling that innocent people, civilians who have no connection to armed groups, are left to fend for themselves.

Aisha Dennis, Reprieve’s Extrajudicial Executions Project Lead, reported by The Intercept



Adel al-Manthari receiving visitors in hospital

Did you know?

To date, Adel al-Manthari's medical care has cost over $40,000, more than 10 times the average annual income in Yemen. Adel was injured by a US drone, but has received no compensation. His treatment in 2022 was funded exclusively through public donations.

Why can the U.S. not admit its mistake, as it grudgingly did after an American drone killed 10 members of the same family in Afghanistan last year? Why will it not make amends?

Adel al-Manthari, drone strike survivor, writing in an op-ed in New York Daily News

Case study

Adel al-Manthari

Adel al-Manthari was a senior civil servant in the Yemeni Government. In March 2018, he was travelling with four of his relatives, when a US missile struck the SUV they were travelling in, near the village of Al Uqla in Yemen. Three of his relatives were killed instantly. The other died in hospital a few weeks later. Adel was the sole survivor but was left seriously injured. His entire left side was burned, his right hip fractured, and catastrophic injuries to his left hand have left him disabled.

In response to media coverage of Adel's story in the Daily Beast, and New York Daily News, CENTCOM, who were responsible for the strike, acknowledged in a press release that they were aware of reports of "alleged civilian casualties" and that "a credibility assessment is being conducted." The US never revealed the results of that assessment, and, in April 2019, in its annual civilian casualty report to Congress, the US Department of Defense (DoD) asserted that there had been no civilian casualties caused by the strike, or indeed in any strike in 2018.

Adel exhausted his savings and went into debt to get the life-saving treatment he needed following the strike, and he was unable to complete his treatment and follow-up. Over the years that followed, his condition deteriorated to the point where in March 2022, he was in constant pain, unable to sit or stand unaided and a surgeon in Abyan told us that he was at risk of developing gangrene and losing his legs – potentially his life.

In April 2022, we submitted a complaint to CENTCOM and senior policy advisors at the DoD, requesting an investigation into allegations of civilian casualties, an apology, compensation for suffering caused and urgent assistance with medical evacuation to Egypt. The formal complaint was accompanied by a comprehensive evidence file which included evidence of Adel's identity, his civilian status and injuries, as well as new evidence confirming the civilian status and deaths of his relatives. In July 2022, we received notification that CENTCOM had received our complaint, and were reviewing it. We made further submissions in support of Adel's case in August and September 2022, including evidence of the medical care he had undergone because of the US strike, and we continue to press CENTCOM to respond.

In the absence of a response from CENTCOM, we teamed up with campaign group **Ban Killer Drones** and other partners to secure access to medical care in Egypt. As a result of this support, Adel underwent surgery to save his legs, and a hip replacement to increase his mobility and independence and he has received three months of intensive physiotherapy. He is no longer in pain and is now able to walk with support.

Adel's story was covered in the Daily Beast, The Intercept, The Independent, and Democracy Now and widely shared on social media. We raised his case through advocacy, in the context of wider policy conversations about accountability and the US policy on Civilian Harm Mitigation and Response Action Plan (CHMR-AP) published in August 2022. In October 2022, in partnership with our sibling organisation **Reprieve US**, we met with the offices of Senators Elizabeth Warren, Richard Blumenthal, and Bernie Sanders, and Representatives Sara Jacobs (on behalf of the Protection of Civilians in Conflict Caucus), Ilhan Omar, Ro Khanna, Tom Malinowski, and Andy Kim, who all expressed interest in Adel's case, and we expressed our dismay at CENTCOM's silence.

Adel is still undergoing physiotherapy and waiting for a substantive response from CENTCOM. We continue to highlight Adel's case as an example of why the US' current approach to civilian protection needs to change.

Guantánamo and Life After Guantánamo

2022 marks 20 years since the prison at Guantánamo opened. Since then, nearly 800 Muslim men have been detained without charge or trial. At the end of 2022, just 35 remained.

Reprieve continues to be renowned for its Guantánamo expertise, having been one of the first non-governmental organisations to gain access, and to legally represent detainees. As 2022 drew to a close, we were supporting three remaining clients, all of whom have now been cleared for release by the parole-like process of the Periodic Review Board. Working with their legal counsel, we secured two releases this year.

Our Life After Guantánamo programme – the only project in the world solely dedicated to assisting individuals formerly detained in Guantánamo – has been fundamental to our ability to secure releases, complete safe repatriations and resettlements, and serve former detainees' holistic needs post-release. Since 2009, we have supported 76 released men in 29 countries.

Alongside this, we advocate both publicly and privately for the complete closure of the prison, ramping up pressure on the Biden Administration to remain accountable to their promises to do so.

Key achievements in 2022

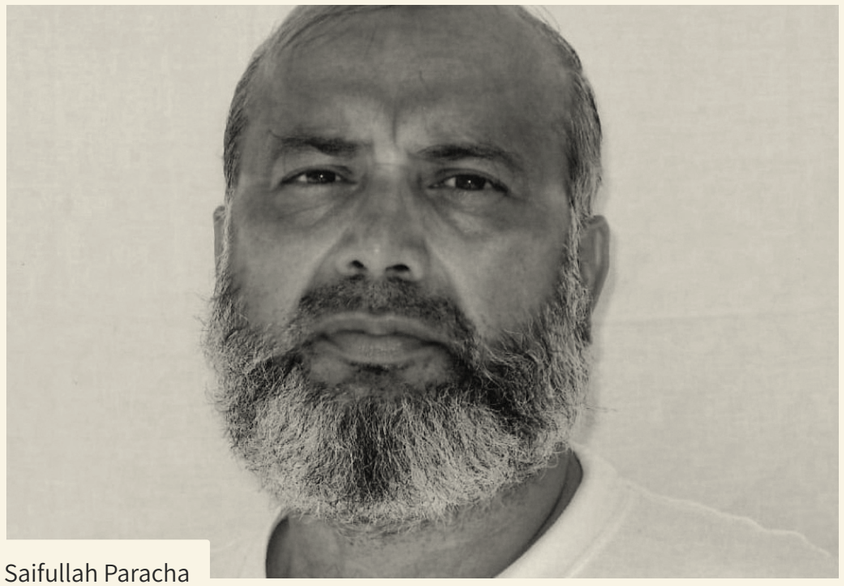
- In June 2022, our client Asadullah Haroon Gul returned home to Afghanistan, having been detained for 15 years without charge or trial. This follows the victory we secured in October 2021 in Asadullah's habeas corpus case, alongside the law firm **Lewis Baach Kaufmann Middlemiss.**
- In July 2022, our client Khalid Qasim was cleared for release by the Periodic Review Board. Six key US agencies, including the Department of Defense and Homeland Security, unanimously agreed that he posed no threat to US security. All our clients have now been cleared through this process, and our full focus can now shift to ensuring releases are enacted.
- In October 2022, our client Saifullah Paracha returned home to Pakistan, having been detained for 20 years without charge or trial. Saifullah was the oldest detainee still at Guantánamo, aged 75.
- In addition to securing releases, our Life After Guantánamo programme supported 17 cases in 12 countries across the world. The foundation of this work is securing legal status for released men, for example securing passports for former detainees.

Asad missed his daughter's entire childhood and he will never get back what has been taken from him, but he is now at least able to rebuild his life with his family, who have waited so long to see him.

Mark Maher, Asadullah Haroon Gul's lawyer at Reprieve, on his release



Asadullah Haroon Gul



Saifullah Paracha

Case study

Two releases from Guantánamo this year

This year, we secured the release of two of our clients – Asadullah Haroon Gul and Saifullah Paracha – from Guantánamo, working with their legal counsel. They are now both rebuilding their lives with their families and being supported by our Life After Guantánamo programme. This programme was critical to supporting their releases through the Periodic Review Board process and demonstrating the plan for each man post-release.

Asadullah Haroon Gul

In June 2022, Asadullah Haroon Gul was released from Guantánamo, having been incarcerated for 15 years without charge or trial. Asad had been unlawfully detained in Guantánamo since 2007 and has suffered severe physical and psychological torture. His family feared him dead for many years and for the first nine years of his captivity he did not have access to a lawyer, despite multiple attempts to seek legal representation.

Reprieve and the law firm Lewis Baach Kaufmann Middlemiss worked to file a writ for a petition of habeas corpus on Asad's behalf in 2016, demanding his release. After years of litigation, in October 2021, we prevailed: the District Court for the District of Columbia ruled that Asad's detention was not legal and the judge ordered his release. Asad was the first Guantánamo Bay detainee in over 10 years to win a habeas case. After months of waiting for the government to act, in April 2022, we moved to hold the government in contempt of court for failing to comply with its order of release. Asad's release in June was the result of a hard-fought battle. We are now supporting Asad to access the necessary services he requires to help him heal and rebuild his life. His daughter's entire childhood was stolen from him but he is now, finally, reunited with his family.

Saifullah Paracha

In October 2022, our client Saifullah Paracha followed in Asad's footsteps and was released after being imprisoned without charge or trial for almost 20 years. Saifullah was kidnapped by US personnel in July 2003 while in Thailand on a business trip. He was rendered to Bagram air base in Afghanistan, a black site notorious for the physical and psychological torture of detainees. A year later, Saifullah was flown to Guantánamo in shackles. During Saifullah's incarceration, his health has deteriorated severely – he has had three heart attacks, the second while detained by the US in Bagram and the third in June 2020 at Guantánamo.

Saifullah had been unanimously cleared for release by the Periodic Review Board in 2021. At the age of 75, he is now finally reunited with his family.

> **Saifullah is returning to his family as a frail old man, having been taken from them in the prime of his life. That injustice can never be rectified.**
>
> **Maya Foa, Joint Executive Director of Reprieve, reported by CNN**

Did you know?

We started working in Guantánamo because all of the prisoners initially faced the death penalty. Through this work, we have developed in-house expertise on fighting arbitrary detention in the context of "counterterrorism". This has enabled us to support many more people across the world and led directly to our work with those in unlawful detention in North East Syria.

Plans for the future

Reprieve intends to continue working towards our vision; a world without the death penalty and extreme human rights abuses carried out in the name of "counterterrorism" or "national security". We will do this through a multi-pronged approach of investigation, strategic litigation, advocacy, communications and campaigns.

Through 2023, we will continue to strive to uphold justice and the rule of law, to hold power to account and fight unlawful state abuses, and to defend and save lives across the world.

We will:

- Work with our clients, their families and communities, and others to support those with lived experience of the abuses we work against to share insights into the devastating impact of these abuses, and to explore how we can work together to change the negative public portrayal of their relatives and communities;
- Limit the use of the death penalty across the world by undertaking investigations, casework and/or litigation – 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 work preventing the misuse of medicines; working with stakeholders across the pharmaceutical industry who do not wish their life-saving drugs to be used in life-ending executions;
- Stop ongoing rendition, unlawful detention and torture/cruel, inhuman and degrading treatment associated with "counterterrorism" and "national security";
- Work to secure the release and repatriation or resettlement of the remaining Reprieve clients from Guantánamo Bay and support their reintegration;
- Continue to call for the repatriation of foreign nationals held in detention camps and prisons in North East Syria, countering the current narrative and building a network of allies;
- Investigate, expose and seek justice for victims of extrajudicial killings in the name of "counterterrorism" or "national security", including off-battlefield use of weaponised drones and the use of, or collusion with, other mechanisms for state-sponsored assassination;
- Shine a light on UK complicity in abuses within Reprieve's remit, and expose and challenge government policies which may lead to abuses;
- Hold to account those who perpetrated or colluded with past human rights abuses, ensuring a public record of abuses committed and that lessons are learnt from past injustices;
- Hold the US, the UK and their European allies accountable to the highest standards in their responses to allegations of extreme crime;
- Remain agile and responsive to emerging threats associated with the use of the death penalty and human rights abuses carried out in the name of "counterterrorism" or "national security";
- Protect the rule of law and ensure justice is delivered fairly and justly and for all;
- Build global public awareness and support for the issues Reprieve works on; shifting the debate, highlighting individual cases and umbrella themes of abuse and injustice;
- Work with partner organisations across the world, building a network of organisations tackling similar issues;
- Identify and work with other organisations, activists, lawyers and other allies across our geographic areas of work.

Fundraising

In 2022 we received income of

£3,603,319

2022 focus

Throughout 2022, Reprieve's Development Team focussed on raising income, building the profile of the organisation and public education. Our 2022 income is very slightly higher than that of 2021 and is testament to the extraordinary generosity of our supporters as well as the hard work and dedication of our Development Team.

Charitable organisations

The focus of our fundraising efforts remains on generating income from charitable organisations, statutory bodies and individuals. Income from charitable organisations grew from 2021 due to some new grants as well as some uplifts to existing grants being awarded.

Individual donations

In 2022 the rising cost of living and uncertain economic climate resulted in a decrease in individual donations from the general public. From May 2022 we saw a 24% reduction in one off gifts of £1,000 or less compared to gifts in 2021. We were very grateful to maintain support from Reprieve Members, donors who give through direct debits or standing orders on a monthly or regular basis. We were able to make up the decrease in income through our events programme and the continued support of individuals within the major donor programme whilst also closely monitoring expenditure.

Corporate

In 2022, we maintained our income from a number of corporate supporters.

Donation and fundraising policies

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 or commercial participators.

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. Reprieve did not receive any fundraising complaints in 2022.

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. On all communications we have an obvious and easy way to perform an unsubscribe action. Where we identify that a supporter is vulnerable and does not have capacity we would not accept a financial donation and are committed to ensuring that our communications with all supporters are respectful and mindful of their circumstances. In these incidents we would proactively cease communication with the individual and ensure they do not re-join our mailing list. We review and update regularly our policy regarding protection of vulnerable supporters.

Thank you to our supporters

We are extremely grateful to all those who continue to stand in solidarity with Reprieve for all the support they provide – giving up their time, money and in-kind support to help us uphold human rights. We are committed to ensuring that our income is used efficiently, effectively and responsibly by making every pound count in our fight to save lives and deliver justice.

Reprieve relies on the generosity of our supporters and partners to continue our investigations, litigation, casework and campaigns. Without your support, we would not have achieved all we have been able to over the past year. We also receive steadfast support from our Patrons and Ambassadors and would like to thank them for everything they did for Reprieve in the last 12 months.

We are thankful to everyone who chooses to support us:

A4ID's Rule of Law Expertise Programme

Akin Gump Strauss Hauer and Feld LLP

Bertha Foundation

Bryan Cave Leighton Paisner

The David and Elaine Potter Foundation

David Kogan

David and Victoria Gill

European Union

Evan Cornish Foundation

The Fidelis Foundation

Foreign, Commonwealth & Development Office

Highway One Trust

Hollick Family Foundation

International Bar Association Human Rights Institute Trust

Joseph Rowntree Charitable Trust

Joseph Rowntree Reform Trust

Laura Kinsella Foundation

The Law Society Charity

Lund Trust

Mark Stephens

The Muriel Jones Foundation

Persula Foundation

Players of People's Postcode Lottery

Reed Smith LLP

Robert Byass

The Roddick Foundation

Roger Ross and the team at Lots Road Auctions

Rupert Bondy

Sigrid Rausing Trust

The Sounouyergon Fund, hosted by Swiss Philanthropy Foundation

The Swiss Federal Department of Foreign Affairs

The Tinsley Charitable Trust

The Tolkien Trust

Vital Projects Fund

Woodford Family Charitable Trust

The Woodward Charitable Trust

We would also like to thank the many, many donors, supporters and partners who could not be named in this report or wished to remain anonymous; Jane Hogarth, Vanessa Bowcock and Lucinda Jamieson for their fundraising support, as well as those who remembered Reprieve in their legacy – their generosity will power a lasting impact, far beyond 2022.

Patrons

Alan Bennett

Gordon Roddick

Jon Snow

Julie Christie

Lord (Ken) Macdonald of River Glaven QC

Marina Warner

Baroness (Martha) Lane-Fox of Soho

Paul Hamann

Ruth Rogers

Dame Vivienne Westwood

Ambassadors

David Morrissey

Sophie Okonedo

Lady Sue Woodford-Hollick

Victoria Miro

We would like to pay a special tribute to Dame Vivienne Westwood who sadly died at the end of 2022. We thank Dame Vivienne for all she did for Reprieve. We were very lucky to have her as a Patron.

If you would like further information or to discuss how you can support our work please contact us at **supporters@reprieve.org.uk** or to make a gift, please visit our website at **www.reprieve.org**

Financial review

The financial statements contained in this report have been prepared in accordance with the FRS 102 Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities', applicable accounting standards and the Companies Act 2006.

Overview

The year to 31 December 2022: total income generated increased by £22,212 whilst expenditure increased by £244,686 as compared to 2021.

Reprieve has continued efforts to diversify our funding sources. However in 2022 we experienced setbacks with the rising cost of living and uncertain economic environment affecting the ability of many of our supporters to make charitable donations. This led to a reduction in income from the previous year from the general public for the first time since we started our individual giving programme. However, we were able to withstand these challenges by increasing income from trusts, foundations and statutory bodies and by making prudent expenditure decisions. We are very proud to have been able to very slightly grow our income from 2021. Our financial reserves position remains strong.

Throughout 2022, Reprieve employed an average of 43 full time staff.

Income

Total income for 2022 was £3,603,319 compared with £3,581,107 in the previous year, an increase of 0.6%. A breakdown of donations and grants received is shown in notes 2 and 3 to the financial statements.

Expenditure

Total expenditure in the year increased to £3,720,994 from £3,476,308 in 2021, an increase of 7.0%. This increase in expenditure was reflected in the planned budget for 2022 and was largely due to a decision to increase staff in certain strategic areas as well as an increase in programmatic costs as the world opened up again post pandemic.

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 abuses in counter-terrorism (ACT), the two main areas of work by which the charity furthers its charitable objects. Expenditure on charitable activities was £3,333,598 in 2022 (£2,337,484, DP and £996,114, ACT) compared to £3,100,979 in the previous year, an increase of 7.5%.

Our fundraising costs in 2022 were £387,396, a slight increase from £375,329 in 2021. 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.

Our fundraising costs amounted to 10.4% of our expenditure and 10.8% of our income for the year. For every pound we raised in income 89.2p was spent on our charitable activities. This is a slight increase on the figure for 2021 (86.5p).

At the end of 2022, we were regularly communicating with over 90,000 supportive individuals, and had managed to increase the funding commitment of several trusts and foundations, as well as winning new statutory funding. This has helped us mitigate the volatility of the economic climate and ensure that we were able to continue with our strategic mission.

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

Balance sheet

The balance sheet on page 36 of the financial statements shows the financial position of the charity on 31 December 2022. Total net assets at the year-end were £1,451,870, made up of unrestricted funds of £1,439,073 and restricted funds of £12,797. Net assets were slightly lower compared to 2021 when we held £1,569,545 of net assets.

Governance, finance & risks

Financial outlook

Reprieve's financial position remains strong and the charity is well placed to meet its current and future commitments. During 2022 we undertook scenario planning throughout the year to identify management action in the event that any of the planned income did not materialise. We also prioritised creating more detailed project budgets in order to be able to grow our restricted income and secure increased funding for our activity costs.

Reprieve relies on the generosity of our donors and supporters and in particular we are incredibly fortunate to have a large number of trusts, foundations and individuals who have supported our work for a number of years. This is particularly important as much of our work takes time and it often takes us many years to secure justice for the people we seek to support. We remain very grateful to those who give their money to fund our work and in particular to those who have stood by our side for a number of years.

We view 2023 positively as we are beginning the year with a high percentage of confirmed income and with a strong strategy to continue to secure new sources of income from trusts and foundations as well as from individual supporters. We continue to have ambitious fundraising targets but we remain confident that with the past investment we have made in the fundraising team we will be able to achieve these. We do recognise the continued challenge of the external economic environment and we will continue to take 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 2022, the Trustees reaffirmed their view that the target level of reserves should be between 4 months and 5.5 months of 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 Joint Executive Directors that the reserves are likely to fall outside the acceptable target range. The Board also agreed a wider review of our reserves policy to be undertaken in late 2023 to ensure that the policy remains the best model for Reprieve.

The charity's total reserves at 31 December 2022 are £1,451,870 of which £12,797 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 (£24,005)) at 31 December 2022 were £1,415,068 which represents 4.7 months' operating costs based on 2023's anticipated running costs.

The Trustees felt it prudent to maintain the charity's reserves above 4 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.

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 2022, the Risk Committee met three times 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.

In 2022, the principal risks and uncertainties identified by the charity were as follows:

Risk identified	Action taken to mitigate the risk
External **Turbulent political environment or economic environment** The volatile economic situation and rising cost of living, the crisis in Ukraine, and regime, legal and regulatory changes in countries where we work all presented risks to our ability to effectively carry out our work and our ability to fundraise.	▰ Successful growth in trust, foundation and statutory income as well as a successful membership retention and uplift strategy. ▰ Strategic use of in-country fellows, consultants, local partners and external counsel to inform highly contextualised mitigating actions and adjustments as needed. ▰ Risk Committee and Board monitoring of impacts of political and economic factors.
Operational **Loss of critical, confidential or personal data or assets** Our shift to hybrid working long term following increased remote work during the Covid-19 pandemic has increased risk to the security of our data and assets.	▰ All work carried out within a remote desktop environment. ▰ Transitioned to new IT supplier who carried out a needs assessment for the organisation to identify ways to strengthen our security protocols. ▰ Prioritised data protection policies and compliance.
Operational **Safeguarding of clients and staff** The protection from harm of our staff and clients is a priority for Reprieve and remains one of the principal risks of any charity working with vulnerable individuals. In 2022, our staff resumed travel to higher risk destinations.	▰ Safeguarding policy and safety and security policy in place and updated annually. ▰ Robust travel planning and risk assessment procedures. ▰ Risk Committee and Board oversight of travel to higher risk destinations. ▰ Safety and security training incorporated into induction for all new starters and provided to all in-country fellows. ▰ Safeguarding training provided to all new starters during 2022. ▰ Legal advice sought on complex security and safeguarding matters.
Financial **Inadequate reserves or cashflow** Reprieve is a charity that is dependent upon donations and grants from individuals, trusts and institutional donors. The financial stability and appropriate use of finances is vital to ensure that Reprieve is able to continue to meet its charitable objects.	▰ Clear and ambitious fundraising strategy forming the basis of the annual budget reviewed by the Finance Committee at least quarterly. ▰ Monthly Development Team meetings to assess income and success of fundraising strategy. ▰ Reserves policy reviewed annually by the Board and monitored on an ongoing basis at the Finance Committee meetings.
Financial **Fraud or theft** As a small charity working in high risk countries there is a significant risk of fraud or theft of charity resources.	▰ Robust financial policies and procedures in place. ▰ Regular oversight of financial controls by Finance Committee.
Compliance **Breach of foreign laws and regulations** During 2022, we undertook some work in and travel to countries which are sanctioned by the US, UK and EU.	▰ Financial sanctions and anti-terrorism procedures in place including screening. ▰ External legal advice sought. ▰ Risk Committee and Board approved decisions on ongoing casework. ▰ Reprieve shares knowledge and insight on sanctions and implications with sector wide lawyers' working group.
Operational **Senior management changes** 2022 saw some turnover in the senior management team as valued colleagues took parental leave or moved on to new opportunities and we in turn welcomed new colleagues to the team.	▰ Extensive scenario mapping exercise to ensure the capacity and resource to manage the organisation's work. ▰ Handovers were thorough and staged through the year to the extent possible.

Governance and decision making

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.

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 the Joint Executive Directors 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 2022. 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 usually 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. This did not take place in 2022 as Reprieve recovered from the impacts of Covid-19 but we are hopeful that it may be possible in 2023. 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.

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

Staff team

Joint Executive Directors Anna Yearley and Maya Foa led the staff team in 2022.

In addition to the Joint Executive Directors, two other Directors, Daniel Dolan and Chai Patel provided oversight of the casework and advocacy teams. The Directors are supported by a team of Deputy Directors who provide direction and support for Reprieve's work. Together, these senior staff members are the Key Management Personnel, taking collective responsibility for ensuring the effective management and forward planning of Reprieve in line with decisions of the Board.

During 2022, Reprieve employed an average of 43 employees and ended the year with 40 employees. A number of 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 Joint Executive Directors and approved by the Board through the annual budget approval process. The Joint Executive Directors' salaries are 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 transparent salary structure. Our current policy is 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 Joint Executive Director and Head of Finance submit financial reports to each Board of Trustees meeting. During 2022, the Joint Executive Directors and the Deputy Director for Legal and Governance were authorised signatories of the bank accounts. Transactions made online require two separate logins. The Joint 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 Joint Executive Director and Head of Finance. 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, 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 Trustee's 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping 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.

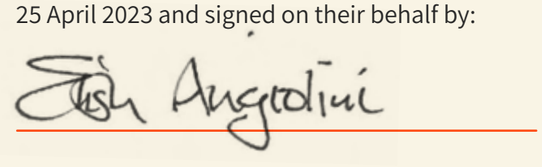
So far as each of the Trustees is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware;
- 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; and
- 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 25 April 2023 and signed on their behalf by:



Lady Elish Angiolini DBE PC KC FRSA FRSE
Chair of the Board of Trustees

Independent auditor's report on the financial statements

Opinion

We have audited the financial statements of Reprieve (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011), those that relate to data protection (General Data Protection Regulation), employment laws, safeguarding and health and safety; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- used data analytics to investigate the rationale behind any significant or unusual transactions; and
- tested authorisation controls on expenditure items, ensuring all expenditure was approved in line with the charitable company's financial procedures.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our 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.

Buzzacott LLP

Catherine Biscoe (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor, 130 Wood Street, London EC2V 6DL

Date: 3 July 2023

Financial statements

Statement of financial activities

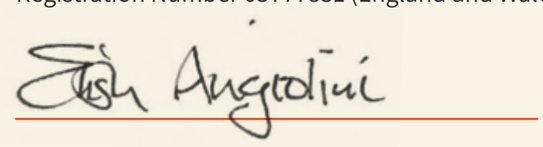
	Notes	Unrestricted funds £	Restricted funds £	**2022 Total £**	2021 Total £
Income from:					
Donations and legacies	1	1,538,974	50,870	**1,589,844**	1,703,864
Charitable activities					
Death penalty (DP)	2	304,388	1,134,846	**1,439,234**	1,243,611
Promotion of human rights in counter-terrorism (ACT)	2	274,372	291,341	**565,713**	555,018
Other trading activities	3	220	—	**220**	3,069
Investments	4	8,308	—	**8,308**	3,545
Rent rebate		—	—	**—**	72,000
Total		2,126,262	1,477,057	**3,603,319**	3,581,107
Expenditure on:					
Raising funds	5	375,007	12,389	**387,396**	375,329
Charitable activites					
Death penalty (DP)	6	1,134,219	1,203,265	**2,337,484**	2,010,776
Promotion of human rights in counter-terrorism (ACT)	6	714,458	281,656	**996,114**	1,090,203
Total		2,223,684	1,497,310	**3,720,994**	3,476,308
Net (expenditure) income	9	(97,422)	(20,253)	**(117,675)**	104,799
Net movement in funds		(97,422)	(20,253)	**(117,675)**	104,799
Reconciliation of funds					
Total funds at 1 January		1,536,495	33,050	**1,569,545**	1,464,746
Total funds at 31 December	15, 16	1,439,073	12,797	**1,451,870**	1,569,545

All of the charity's activities derived from continuing operations during the above two financial periods. The charity has no recognised gains and losses other than those shown above. Full comparative figures by fund are shown in note 21.

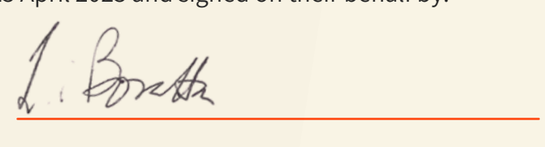
Balance sheet

	Notes	**2022 £**	2021 £
Fixed assets			
Tangible fixed assets	11	**24,005**	46,061
Current assets			
Debtors	12	**339,242**	324,713
Cash at bank and in hand		**1,497,742**	1,871,410
		1,836,984	2,196,123
Liabilities			
Creditors: amounts falling due within one year	13	**(409,119)**	(572,639)
Net current assets		**1,427,865**	1,623,484
Total assets less current liabilities		**1,451,870**	1,669,545
Creditors: amounts falling due after more than one year	14	**—**	(100,000)
Net assets		**1,451,870**	1,569,545
Charity funds			
Restricted funds	15, 16	**12,797**	33,050
Unrestricted funds	15, 16	**1,439,073**	1,536,495
Total funds		**1,451,870**	1,569,545

The financial statements were approved and authorised for issue by the Trustees of Reprieve, Company Registration Number 05777831 (England and Wales) on 25 April 2023 and signed on their behalf by:



Lady Elish Angiolini DBE PC KC FRSA FRSE (Chair)



Luca Bosatta (Treasurer)

The notes on pages 41 to 47 form part of these financial statements.

Statement of cash flows

	Notes	**2022 £**	2021 £
Cash flows from operating activities			
Net cash (used in) operating activities	A	**(381,976)**	(348,499)
Cash flows from investing activities	B		
Interest received		**8,308**	3,545
Purchase of furniture, fittings and equipment		**—**	(46,512)
Net cash provided by (used in) investing activities		**8,308**	(42,967)
Change in cash and cash equivalents in the year		**(373,668)**	(391,466)
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2022		**1,871,410**	2,262,876
Cash and cash equivalents at 31 December 2022		**1,497,742**	1,871,410

A. Reconciliation of net (expenditure) income to net cash flow from operating activities

	2022 £	2021 £
Net (expenditure) income for the year (as per the statement of financial activities)	**(117,675)**	104,799
Adjusted for:		
Depreciation charges	**22,056**	27,324
Interest received	**(8,308)**	(3,545)
(Increase) in debtors	**(14,529)**	(74,112)
(Decrease) in creditors	**(263,520)**	(402,965)
Net cash (used in) operating activities	**(381,976)**	(348,499)

B. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	**526,160**	708,134
Notice deposits	**971,582**	1,163,276
Total cash and cash equivalents at the end of the year	**1,497,742**	1,871,410

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies

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

Basis of preparation

These financial statements have been prepared for the year to 31 December 2022 with comparative information provided in respect to the year 31 December 2021.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS 102) (second edition 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.

The financial statements are presented in sterling and are rounded to the nearest pound.

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect of a period of one year from the date of approval of these financial statements.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Company status

Reprieve is a company limited by guarantee, registered in England and Wales, registered address 10 Queen Street Place, London, EC4R 1BE. It was incorporated on 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 estimates and areas of judgement

In the application of the accounting policies, Trustees are required to make judgements, 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.

The items in the accounts where these judgements and estimates have been made include:

- Estimating the values for gifts-in-kind. In 2022 and 2021, the charity has made the judgement that for all donated services received, the charity would not be willing or able to pay on the open market for an alternative item that would provide a benefit to the charity equivalent to the donated service, and therefore these have been valued in the financial statements at £nil; and

- Determining the basis for allocating support costs across expenditure categories.

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. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

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.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Gifts in kind

Donated professional services are recognised as income when the charity has control over them, any conditions associated with the donated service have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably.

On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount that the charity would have been willing to pay to obtain those services on the open market; a corresponding amount is then recognised in expenditure in the same period as the receipt.

In accordance with the Charities SORP (FRS102), the time of general volunteers is not recognised.

Income from charitable activities

Income from grants is recognised when the charity has confirmation of both the amount and settlement date. In the event of grants pledged but not received, the amount is accrued for where the receipt is considered probable.

In the event that a grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from other trading activities

Income from other trading activities is recognised to the extent that it is probable that the economic benefits will flow to the charity and the revenue can be measured reliably. It is measured at fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 expenditure in relation to the death penalty and the promotion of human rights in counter-terrorism and an allocation of support costs.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. 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.

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.

Benefits received and receivable, such as rent-free periods, as an incentive to sign an operating lease are recognised on a straight line basis over the non-cancellable contracted term of the lease in line with FRS102.

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 expenditure is therefore stated inclusive of irrecoverable VAT.

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. They have been discounted to the present value of the future cash receipt where such discounting is material.

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.

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. They have been discounted to the present value of the future cash payment where such discounting is material.

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.

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.

Taxation

Reprieve is a registered charity and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Notes to the financial statements

1. Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Donations	**1,289,700**	**50,870**	**1,340,570**
Tax claimable on Gift Aid donations	**187,778**	**—**	**187,778**
Other corporate donations	**61,496**	**—**	**61,496**
	1,538,974	**50,870**	**1,589,844**

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Donations	1,406,299	46,400	1,452,699
Tax claimable on Gift Aid donations	182,503	—	182,503
Other corporate donations	68,662	—	68,662
	1,657,464	46,400	1,703,864

2. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Promotion of human rights in counter-terrorism (ACT)			
Bertha Foundation	—	117,662	**117,662**
Joseph Rowntree Charitable Trust	—	25,000	**25,000**
Joseph Rowntree Trust	—	15,096	**15,096**
Lush	5,000	—	**5,000**
Open Society Institute	76,140	—	**76,140**
Reprieve US	27,306	105,503	**132,809**
Roddick Foundation	—	26,080	**26,080**
Sigrid Rausing Trust	100,000	—	**100,000**
The David and Elaine Potter Foundation	2,500	—	**2,500**
Tolkien Trust	47,500	—	**47,500**
Other grants (below £2,000)	15,926	2,000	**17,926**
	274,372	**291,341**	**565,713**

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Death penalty (DP)			
Cornell	—	11,494	**11,494**
European Commission	—	459,127	**459,127**
Evan Cornish Foundation	—	10,000	**10,000**
Foreign, Commonwealth & Development Office	—	131,987	**131,987**
International Bar Association	30,016	—	**30,016**
Joseph Rowntree Charitable Trust	—	25,000	**25,000**
Lush	5,000	—	**5,000**
Open Society Institute	76,140	65,221	**141,361**
Postcode Lottery	—	300,000	**300,000**
Reprieve US	27,307	—	**27,307**
Roddick Foundation	—	26,080	**26,080**
Role UK	—	39,931	**39,931**
Sounouyergon Foundation	—	11,503	**11,503**
Sigrid Rausing Trust	100,000	—	**100,000**
Swiss Federal Department of Foreign Affairs	—	26,290	**26,290**
The David and Elaine Potter Foundation	2,500	—	**2,500**
Tolkien Trust	47,500	—	**47,500**
Vital Projects Fund	—	22,989	**22,989**
Other grants (below £2,000)	15,925	5,224	**21,149**
	304,388	**1,134,846**	**1,439,234**
Total	**578,760**	**1,426,187**	**2,004,947**

2. Income from charitable activities (continued)

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Promotion of human rights in counter-terrorism (ACT)			
Bertha Foundation	—	114,362	114,362
Clifford Chance	—	25,160	25,160
CRH Trust	5,000	—	5,000
HMRC JRS GRANT	2,437	—	2,437
Joseph Rowntree Charitable Trust	—	50,000	50,000
Joseph Rowntree Trust	—	18,096	18,096
Open Society Institute	—	18,267	18,267
Reprieve US	—	47,748	47,748
Roddick Foundation	—	47,077	47,077
Sigrid Rausing Trust	100,000	—	100,000
The David and Elaine Potter Foundation	22,500	—	22,500
Tolkien Trust	95,000	—	95,000
Other grants (below £2,000)	3,410	5,961	9,371
	228,347	326,671	555,018
Death penalty (DP)			
American Bar Association	—	1,137	1,137
Bertha Foundation	—	9,547	9,547
Clifford Chance	—	25,160	25,160
Cornell	—	23,775	23,775
European Commission	—	404,947	404,947
Evan Cornish Foundation	—	10,000	10,000
Foreign, Commonwealth & Development Office	—	141,413	141,413
Garden Court	—	4,000	4,000
German Federal Foreign Office	(180)	—	(180)
Highway One	—	10,000	10,000
HMRC JRS GRANT	2,437	—	2,437
Open Society Institute	—	39,813	39,813
Postcode Lottery	—	250,000	250,000
Reprieve US	—	47,748	47,748
Role UK	—	7,312	7,312
Sounouyergon Foundation	—	11,606	11,606
Sigrid Rausing Trust	100,000	—	100,000
The David and Elaine Potter Foundation	22,500	—	22,500
The Law Society Charity	—	5,000	5,000
Tolkien Trust	95,000	—	95,000
Vital Projects Fund	—	23,487	23,487
Other grants (below £2,000)	8,410	499	8,909
	228,167	1,015,444	1,243,611
Total	456,514	1,342,115	1,798,629

3. Other trading activities

	Total funds 2022 £	Total funds 2021 £
Speaker fees and book royalties	**220**	3,069

4. Investment income

	Total funds 2022 £	Total funds 2021 £
Bank interest	**8,308**	3,545

5. Cost of raising funds

	Total funds 2022 £	Total funds 2021 £
Direct costs	**124,214**	146,487
Support costs	**52,245**	50,090
Staff costs	**210,937**	178,752
	387,396	375,329

6. Charitable activities

	DP 2022 £	ACT 2022 £	**Total funds 2022 £**	Total funds 2021 £
Direct costs	857,427	249,441	**1,106,868**	1,057,498
Support costs	315,229	134,335	**449,564**	413,838
Staff costs	1,164,828	612,338	**1,777,166**	1,629,643
	2,337,484	996,114	**3,333,598**	3,100,979

	DP 2021 £	ACT 2021 £	Total funds 2021 £
Direct costs	730,183	327,315	1,057,498
Support costs	268,346	145,492	413,838
Staff costs	1,012,247	617,396	1,629,643
	2,010,776	1,090,203	3,100,979

7. Analysis of support costs

	Fundraising 2022 £	DP 2022 £	ACT 2022 £	**Total funds 2022 £**	Total funds 2021 £
Premises	2,986	18,017	7,678	**28,681**	20,851
IT	1,978	11,932	5,085	**18,995**	18,581
Office	4,924	29,708	12,660	**47,292**	91,821
Staff costs & associated costs	37,946	228,959	97,571	**364,476**	290,314
Governance	4,411	26,613	11,341	**42,365**	42,361
	52,245	315,229	134,335	**501,809**	463,928

	Fundraising 2021 £	DP 2021 £	ACT 2021 £	Total funds 2021 £
Premises	2,251	12,061	6,539	20,851
IT	2,006	10,748	5,827	18,581
Office	9,914	53,111	28,796	91,821
Staff costs & associated costs	31,345	167,924	91,045	290,314
Governance	4,574	24,502	13,285	42,361
	50,090	268,346	145,492	463,928

8. Governance costs

	Total funds 2022 £	Total funds 2021 £
Audit and accountancy fees	**21,548**	20,460
Other direct costs	**2,937**	2,586
Staff costs	**17,880**	19,314
	42,365	42,360

9. Net income (expenditure) for the year

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets:		
Owned by the charity	**22,056**	27,324
Pension costs	**89,814**	82,835
Auditors' remuneration		
audit services (excluding VAT) – current year	**17,000**	13,800
audit services (excluding VAT) – prior year	**957**	—
other services	**—**	900
Operating lease rentals	**179,181**	42,590

During the year, no Trustees received any remuneration (2021: £nil) or any benefits in kind (2021: £nil).
During the year, one Trustee was reimbursed for travel expenses of £100 (2021: £nil).

10. Staff costs

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	**1,959,269**	1,795,601
Social security costs	**232,494**	197,167
Pension costs	**89,814**	82,835
	2,281,577	2,075,603

10. Staff costs (continued)

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

	2022 No.	2021 No.
Charitable activity		
Death penalty (DP)	**22**	22
Promotion of human rights in counter-terrorism (ACT)	**11**	12
Raising funds – fundraising	**4**	4
Support	**6**	6
	43	44

One employee (2021: two) received remuneration within the banding of £60,000 to £70,000 in the year and two employees (2021: nil) received remuneration within the banding of £70,000 to £80,000 in the year.

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 (including taxable benefits and employer's pension and national insurance contributions) was £607,903 (2021: £474,215).

11. Tangible fixed assets

	Office equipment £	Furniture & fittings £	**Total 2022 £**
Cost			
At 1 January 2022	190,890	1,582	**192,472**
At 31 December 2022	190,890	1,582	**192,472**
Depreciation			
At 1 January 2022	144,829	1,582	**146,411**
Charge for the year	22,056	—	**22,056**
At 31 December 2022	166,885	1,582	**168,467**
Net book value			
At 31 December 2022	24,005	—	**24,005**
At 31 December 2021	46,061	—	**46,061**

12. Debtors

	2022 £	2021 £
Trade debtors	**—**	1,782
Rent deposit	**—**	13,041
Gift Aid tax recoverable	**36,647**	41,100
Grants receivable	**210,651**	186,117
Other debtors	**23,389**	—
Prepayments	**68,555**	82,673
	339,242	324,713

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	**55,917**	69,785
Other taxation and social security	**74,526**	55,585
Other creditors	**17,003**	16,735
Accruals and deferred income (see note 14)	**261,673**	430,534
	409,119	572,639

14. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Deferred income (see below)	**—**	100,000
	—	100,000

Deferred income represents income received for future periods where the donor has imposed conditions on the period of use. Deferred income as at 31 December 2021 totalled £420,000, of which £320,000 was released to income in 2022 and £100,000 remains deferred as at 31 December 2022 forward into 2023. Deferred income as at 31 December 2022 totalled £110,000, which relates to the next financial period.

15. Statement of funds

	At 1 January 2022 £	Income £	Expenditure £	**At 31 December 2022 £**
Unrestricted funds				
General funds	1,536,495	2,126,262	(2,223,684)	**1,439,073**
Restricted funds				
Promotion of human rights in counter-terrorism (ACT)				
Bertha Foundation	—	117,662	(117,662)	**—**
Joseph Rowntree Charitable Trust	—	25,000	(25,000)	**—**
Reprieve US	—	105,503	(105,503)	**—**
Roddick Foundation	—	26,080	(26,080)	**—**
Other restricted funds	—	17,096	(17,096)	**—**
Death penalty (DP)				
OMCT	1,161	—	—	**1,161**
European Commission	25,116	459,127	(484,243)	**—**
Foreign, Commonwealth & Development Office	2,342	131,987	(134,329)	**—**
Joseph Rowntree Charitable Trust	—	25,000	(25,000)	**—**
Open Society Institute	—	65,221	(65,221)	**—**
Postcode Lottery	4,431	300,000	(300,000)	**4,431**
Roddick Foundation	—	26,080	(26,080)	**—**
Role UK	—	39,931	(39,931)	**—**
Swiss Federal Department of Foreign Affairs	—	26,290	(19,085)	**7,205**
Taiwan Foundation for Democracy	—	3,225	(3,225)	**—**
Other restricted funds	—	57,985	(57,985)	**—**
Donations from individuals	—	50,870	(50,870)	**—**
Total restricted funds	33,050	1,477,057	(1,497,310)	**12,797**
Total funds	1,569,545	3,603,319	(3,720,994)	**1,451,870**

Promotion of human rights in counter-terrorism

Reprieve's work to address human rights abuses in counter-terrorism includes advocating for the closure of Guantánamo, securing our clients' clearance for release from the facility and supporting clients after release. Reprieve also works with, and advocates for, clients in detention in North East Syria and works with communities affected by the unlawful use of lethal force in the Middle East and Africa.

Death penalty

Reprieve's work towards a world without the death penalty includes casework that provides legal and investigative assistance to, and advocacy for, clients, as well as strategic projects to bring about meaningful systemic change in the countries where we operate.

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Unrestricted funds					
General funds	1,416,347	2,192,592	(2,071,683)	(761)	1,536,495
Restricted funds					
Promotion of human rights in counter-terrorism (ACT)					
Bertha Foundation	—	114,362	(114,362)	—	—
Clifford Chance	—	25,160	(25,160)	—	—
Joseph Rowntree Charitable Trust	—	50,000	(50,000)	—	—
Open Society Institute	—	18,267	(18,267)	—	—
Reprieve US	—	47,748	(47,748)	—	—
Roddick Foundation	—	47,077	(47,077)	—	—
Other restricted funds	—	24,057	(24,057)	—	—

15. Statement of funds (continued)

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Death penalty (DP)					
OMCT	1,161	—	—	—	1,161
Bertha Foundation	—	9,547	(9,547)	—	—
Clifford Chance	—	25,160	(25,160)	—	—
European Commission	47,997	404,948	(427,829)	—	25,116
Foreign, Commonwealth & Development Office	(759)	141,412	(139,072)	761	2,342
Open Society Institute	—	39,813	(39,813)	—	—
Postcode Lottery	—	250,000	(245,569)	—	4,431
Reprieve US	—	47,748	(47,748)	—	—
Role UK	—	7,312	(7,312)	—	—
Other restricted funds	—	89,504	(89,504)	—	—
Donations from individuals	—	46,400	(46,400)	—	—
Total restricted funds	48,399	1,388,515	(1,404,625)	761	33,050
Total funds	1,464,746	3,581,107	(3,476,308)	—	1,569,545

16. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	**Total funds 2022 £**
Tangible fixed assets	—	24,005	**24,005**
Current assets	12,797	1,824,187	**1,836,984**
Creditors due within one year	—	(409,119)	**(409,119)**
	12,797	1,439,073	**1,451,870**

	Restricted funds £	Unrestricted funds £	Total funds 2021 £
Tangible fixed assets	—	46,061	46,061
Current assets	33,050	2,163,073	2,196,123
Creditors due within one year	—	(567,639)	(567,639)
Creditors due in more than one year	—	(100,000)	(100,000)
	33,050	1,541,495	1,574,545

17. 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 £89,814 (2021: £82,209). Contributions totalling £12,006 (2021: £nil) were payable to the fund at the balance sheet date and are included in other creditors.

18. Operating lease commitments

At 31 December 2022, the company had annual commitments under non-cancellable operating leases as follows:

	Office premises	
Payable within:	**2022 £**	2021 £
Less than one year	**162,096**	162,096
Between 2 and 5 years	**67,540**	229,636

The charge to the statement of financial activities in 2022 is £179,181 including an adjustment of £41,984 undercharged in 2021 (2021: £42,590).

19. Related party transactions

The charity received a total of £61,085 (2021: £42,519) in donations from Trustees in their personal capacity, none of which remains outstanding at the balance sheet date.

The charity received £20,000 (2021: £10,000) from the Laura Kinsella Foundation. Stephen Kinsella is a Trustee of the Laura Kinsella Foundation and of the charity.

There were no other related party transactions in the current or previous year, other than those disclosed in note 9.

20. Funding provided to Reprieve by 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 2022, Reprieve US provided a sub grant to Reprieve UK for £105,503 (2021: £75,649). This was to directly employ staff members in London working in the operational 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 fully spent in this year and we carried forward £nil (2021: £nil).

21. Comparative information

Analysis of income and expenditure in the year ended 31 December 2021 between restricted and unrestricted funds:

	Notes	Restricted funds £	Unrestricted funds £	2021 Total £
Income from:				
Donations and legacies	1	46,400	1,657,464	1,703,864
Charitable activities				
Death penalty (DP)	2	1,015,444	228,167	1,243,611
Promotion of human rights in counter-terrorism (ACT)	2	326,671	228,347	555,018
Other trading activities	3	—	3,069	3,069
Investments	4	—	3,545	3,545
Rent rebate		—	72,000	72,000
Total		1,388,515	2,192,592	3,581,107
Expenditure on:				
Raising funds	5	116,913	258,416	375,329
Charitable activites				
Death penalty (DP)	6	980,980	1,029,796	2,010,776
Promotion of human rights in counter-terrorism (ACT)	6	306,732	783,471	1,090,203
Total		1,404,625	2,071,683	3,476,308
Net (expenditure) income	9	(16,110)	120,909	104,799
Transfers between funds		761	(761)	—
Net movement in funds		(15,349)	120,148	104,799
Reconciliation of funds				
Total funds at 1 January		48,399	1,416,347	1,464,746
Total funds at 31 December	15, 16	33,050	1,536,495	1,569,545

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Registration Number 05777831 (England and Wales)
Charity Registration Number 1114900

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REPRIEVE

REPRIEVE

England & Wales - Charity number 1114900

Accounts

REPRIEVE

2021 Annual Report & Financial Statements

For the year ended 31 December 2021

A company limited by guarantee and registered charity

Registered Number: 05777831 • Charity Number: 1114900

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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 2021. 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" 2019.

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.

Joint Executive Directors' Introduction

2021 was another challenging year for the charity world as the COVID-19 pandemic continued to cause great uncertainty across the sector. However, we are incredibly proud of how Reprieve has been able to withstand many of the challenges affecting charities and of the significant successes we were able to achieve in 2021.

Reprieve continued in our fight to advance the global abolition of the death penalty and to seek justice for victims of extreme human rights abuses carried out by powerful states in the name of "counterterrorism". Fulfilling this vision has been difficult in the midst of a global health crisis when many governments have used the fact that the world's attention has been elsewhere to push through more executions and clamp down on political protest.

However, our continued commitment to working with organisations on the ground and in-country fellows meant that we were able to withstand many of these challenges and continue our critical work. Working with our skilled lawyers, investigators, campaigners and communicators, we were able to help overturn the death sentences of our long-term clients, Ali al-Nimr, Abdullah Hasan al-Zaher and Dawood al-Marhoon in Saudi Arabia. All three young men were sentenced to death as children for protest-related "crimes". Everyone at Reprieve was delighted when Ali was released in October, followed by Abdullah in November. We have also been able to make extensive progress in our work to oversee the resentencing of 5,000 men and women on Kenya's death row. Reprieve's expert local lawyers and fellows have continued to travel up and down the country collecting the information required to begin resentencing hearings. This is a unique opportunity to seek justice for thousands of people languishing on death row.

We continued to hold powerful governments to account. Our ground-breaking Trafficked to ISIS Report uncovered the stories of British families who were trafficked to Islamic State and are now detained in Syria. Many are women and children who have had their citizenship stripped without notice and are held in appalling conditions, abandoned by the UK Government. In the US, we won a major habeas corpus victory in the case of Asadullah Haroon Gul, one of our clients detained in Guantánamo Bay since 2007. This case found that Asadullah's detention was unlawful, and is a rare victory in the US courts. Four out of five of our Guantánamo clients are now cleared for release. One of our clients, Abdul Latif Nasser, was released back to Morocco in 2021.

2021 was also the year we confirmed our joint leadership of Reprieve. This is a model not often used in the charity sector, but we are proud to be two women, from very different backgrounds, leading this brilliant organisation together. We were also delighted to appoint our first female Chair of Reprieve's Board of Trustees, Dame Elish Angiolini, earlier this year. Elish joins an extraordinary list of Chairs. We would like to pay tribute in particular to our outgoing Chair, Lord Wallace QC of Tankerness, for his support and leadership of Reprieve.

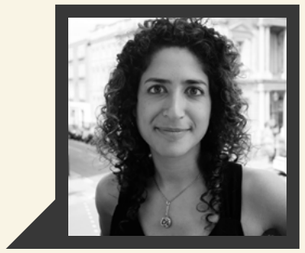
We know that none of our successes would have been possible without the dedication of the whole Reprieve community and the trust and support of our funders. We would like to thank everyone has who has donated money, no matter how large or small the amount, and those who have lent their time, expertise and support to our work. Our achievements are your achievements.

Thank you so much for your support.



Anna Yearley OBE

Joint Executive Director



Maya Foa

Joint Executive Director

Chair's Foreword

It was a great honour to join Reprieve as Chair of the Board of Trustees in May 2021. I have followed and supported Reprieve's work throughout my legal career. It is now such a privilege to work alongside the extraordinary staff team as they continue to transform lives and laws across the world.

My appointment was announced with an interview in Scotland on Sunday and a comment piece in The Scotsman newspaper. I took the opportunity to raise key relevant issues in several Scottish media outlets, particularly the use of Scottish airports in rendition flights to Guantánamo Bay, and the arbitrary detention of British national, Jagtar Singh Johal, in India. In 2021, Reprieve ramped up its campaign on behalf of Jagtar, a Scottish man facing the death penalty in India, being held without charge or trial in an Indian prison. Thousands of Reprieve supporters have called on the UK Government to take action to protect him and countless MPs from across the political spectrum have joined the campaign, including holding a debate in Parliament. Reprieve expertly uses many different ways to bring attention to injustices around the world and hold powerful governments to account.

The expertise and commitment of the brilliant team has made a real difference to individuals and legal reforms around the world.

Whether it is our work in Saudi Arabia shining a spotlight on the grotesque spectacle of sentencing child defendants to death, or in Syria where we are one of the very few NGOs globally who have gained access to detention camps to assess the situation of trafficked people, Reprieve uses all the tools at its disposal to effect change. In working with politicians, conducting litigation, campaigning in the media and using our 100,000 strong supporter list, we make sure the light never goes out on injustice.

I was particularly inspired by Reprieve's dedication and commitment to the remaining men held in Guantánamo. In 2021, the team secured clearance for release for four of Reprieve's clients: Saifullah Paracha, Asadullah Haroon Gul, Ahmed Rabbani and Abdul Malik Bajabu. Our work on these cases goes back as far as 2004, spanning four different US administrations. This has not been straightforward. To achieve this, the team has shown immense patience, commitment and endless optimism in the face of adversity.

This is just a small snapshot of Reprieve's work throughout 2021, and you will read about a great many more achievements in this report. It has been an honour to step into the role of Chair of Reprieve's Board of Trustees, and to take on the mantle from Lord (James) Wallace of Tankerness QC, who built on the firm foundation of governance established by the previous Chairs.

I look forward to supporting Reprieve over the coming years to continue the ground-breaking and life-saving work described in this report.



Dame Elish Angiolini DBE PC QC FRSA FRSE

Chair of the Board of Trustees

About Reprieve

Reprieve is...

Agile

We work in dynamic and fast-moving areas, where our agility enables us to react quickly and stay on the front foot.

Effective

We work hard, and we punch above our weight. Each small victory leads to systemic change.

Creative

We capture the zeitgeist. We find new ways to frame the debate, and new ways to change people's minds.

Resilient

Progress is rarely linear, and sometimes things will not go our way. We will regroup, reassess, and go again.

Fearless

We are fearless in ambition, and optimistic in our goals.

Resolute

We are professional, respectful and accountable. Our commitment is unwavering.

Our Objects

Promoting human rights throughout the world



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.
- The related rights to equal treatment, fair trial and freedom from torture or cruel, inhuman and degrading treatment or punishment.
- Relieving the poverty, suffering and distress of persons and the families of persons facing the death penalty and other human rights violations throughout the world.

Our Vision



A world without the death penalty or extreme human rights abuses

Reprieve's Vision is a world without the death penalty or extreme human rights abuses carried out in the name of "counterterrorism" or "national security".

Our Mission



To use strategic interventions to achieve our vision

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 in the name of "counterterrorism" or "national security".

IMPACT REPORT

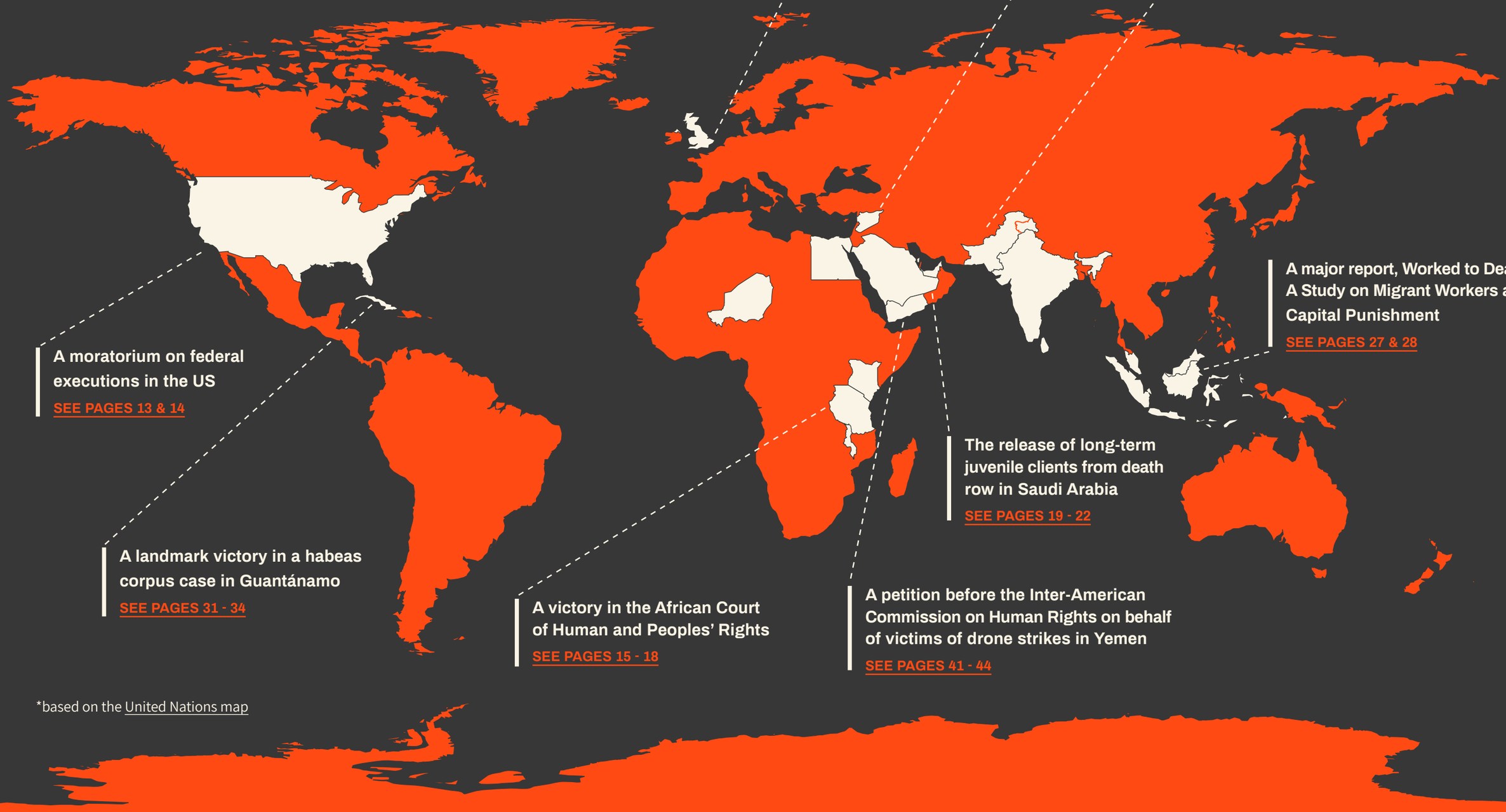
Our highlights of 2021

Reprieve is based in London (UK) and works closely with a network of fellows, consultants and partners around the world.

Our strategic methodology often relies on finding links between countries and regions, and leveraging one to have an impact on the other.

Our ground-breaking strategic projects are a product of this global perspective and expertise, allowing us to make real, radical, systemic change to prevent the use of the death penalty and extreme human rights abuses globally.

This map* shows the countries in which Reprieve worked in 2021 displayed in white.



Key amendments to the Overseas Operations Bill in the UK
SEE PAGES 45 - 48

One of the few NGOs to visit detention camps in North East Syria
SEE PAGES 37 - 40

Support for an amendment to abolish the death penalty for drug offences in Pakistan
SEE PAGES 23 - 26

A major report, Worked to Death: A Study on Migrant Workers and Capital Punishment
SEE PAGES 27 & 28

A moratorium on federal executions in the US
SEE PAGES 13 & 14

A landmark victory in a habeas corpus case in Guantánamo
SEE PAGES 31 - 34

A victory in the African Court of Human and Peoples' Rights
SEE PAGES 15 - 18

The release of long-term juvenile clients from death row in Saudi Arabia
SEE PAGES 19 - 22

A petition before the Inter-American Commission on Human Rights on behalf of victims of drone strikes in Yemen
SEE PAGES 41 - 44

*based on the United Nations map

Death Penalty

Reprieve works to limit the application of the death penalty by chipping away at its use, challenging systems of injustice and running public campaigns to change public perceptions all over the world.

Reprieve is a major advocate against the use of the death penalty on the global stage, undertaking casework and strategic litigation to lead to meaningful systemic change.

Pages 11 - 28 document the work of our regional death penalty teams in the US, Africa, Middle East and North Africa, South Asia and South East Asia.

Some of our highlights from 2021:



Two child defendants, Ali al-Nimr and Abdullah Hasan al-Zaher – for whom Reprieve had advocated over many years and who had been spared the death penalty in Saudi Arabia – were finally released from prison and allowed to return home to their families.

MAJOR REPORTS PUBLISHED



We published major reports into the use of the death penalty in Bahrain and Egypt, and a cross-region report investigating the impact of the death penalty on migrant workers.

34,000

SUPPORTERS JOINED OUR CAMPAIGN

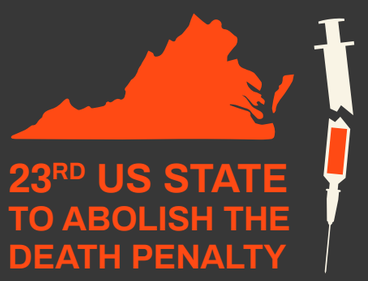


34,000 Reprieve supporters joined our campaign on behalf of Jagtar Singh Johal, a British national arbitrarily detained, tortured and facing the death penalty in India.



CASE STUDIES

We collected and reviewed over 700 case files of individuals who were sentenced to the mandatory death penalty in Kenya, who are now eligible for re-sentencing.



23RD US STATE TO ABOLISH THE DEATH PENALTY

Virginia became the 23rd US State to abolish the death penalty, the first former Confederate state to do so.

In the US, the vast majority of states that retain the death penalty did not carry out a single execution. Just 11 executions took place in total across five states, down 35% from 2020 (17).



United States

Reprieve's targeted and strategic work in the US contributed to 2021 having the lowest execution rate in three decades.

Throughout 2021, Reprieve assisted litigators with execution method challenges, provided advice and support to healthcare companies who object to the misuse of their life-saving medicines in torturous executions, supported foreign nationals facing executions in the US and worked to debunk the pervasive myth that lethal injections are humane.

In doing this, we have facilitated the growth of public concern about the use of this method, creating the space for lawmakers and the public to reconsider lethal injection and the death penalty as a whole.

This year, the overwhelming majority of executing states were unable to carry out a single execution due to lethal injection issues. Furthermore, Attorney General Merrick Garland placed a moratorium on all federal executions so the Department of Justice could review its policies and procedures on lethal injection to assess the risk of pain and suffering.

Reprieve's key achievements in 2021

- Virginia became the 23rd state to abolish the death penalty, the first former Confederate State to do so. We have worked in the state for over a decade on individual cases and systemic issues including execution secrecy. This year we helped educate Virginians about the problems with lethal injection and the death penalty.
- We advised numerous global firms in optimising their policies to prevent the misuse of their products in executions. In 2021, two additional pharmaceutical companies joined a group of over sixty companies which have issued statements opposing the misuse of their medicines in lethal injections.
- South Carolina could not proceed with two executions because of lack of access to lethal drugs. They have not executed for over a decade.
- Executions were put on hold until 2025 in Ohio following years of engagement by pharmaceutical companies to protect their life-saving medicines from diversion and misuse in executions. There is now a bipartisan push to abolish the death penalty in the state legislature.
- Pharmaceutical companies, medical experts, and state lawmakers in Montana defeated legislation that would have radically expanded the list of drugs that officials could use to execute prisoners.
- Nevada was prevented from using a new and experimental execution protocol due to lethal injection litigation and engagement by global pharmaceutical companies demanding the return of their surreptitiously purchased medicines.

Case study

The death penalty in the US in numbers

Execution numbers are down as states struggle to acquire lethal injection drugs:

- The overwhelming majority of the states that retain the death penalty (81%) did not carry out a single execution in 2021.
- 11 executions took place in 2021, the lowest number in over 3 decades, and a 35% drop from 2020.

Fewer executions were scheduled and took place:

- 45 executions were scheduled, a 29% drop from 2020 (62). Of these, only 24% of scheduled executions were carried out (11 from 45), down from 27% in 2020 (17 from 62).

Concerns about Lethal Injection are growing:

- 52% of stays of execution in 2021 were due to issues with lethal injections, up from 42% in 2020.

Public support for the death penalty has fallen:

- Gallup polling shows that support for the death penalty has reached a 40-year low, while support for alternatives continues to grow.

The number of states carrying out executions remains low:

- Just five states carried out executions in 2021.

"lethal injection appears to us to be impossible from a practical point of view today"

Governor Mike DeWine of Ohio, in December 2020, on the prospect of executions taking place in 2021

"Pharmaceutical companies invent medicines to treat disease, ease pain, and save lives – not to cause extreme suffering and death. For that reason, they won't sell their products to prisons to be used in executions."

Maya Foa, Joint Executive Director of Reprieve, writing in The Independent, 18 May 2021

Did you know?

Arizona spent $1.5m of taxpayer dollars on likely illicit drugs for lethal injections in 2021, but carried out zero executions.

Africa

Our recent work in Sub-Saharan Africa has contributed to the continent being a ‘beacon of hope’ in the fight to end the death penalty globally.

Our work in Malawi, Tanzania, and Kenya – countries that are at the forefront of efforts to limit the application of the death penalty – has bolstered a continent-wide effort. We represent extremely vulnerable men and women on death row. We have undertaken extensive research, advocacy, and stakeholder engagement to ensure the best outcomes for people on death row and all those at risk of a death sentence in the future.

Following a hugely successful resentencing project in Malawi, in which 170 death row prisoners were successfully resentenced away from the death penalty, support for total abolition is growing and lawmakers are actively pursuing total abolition at law. Kenya is embarking on its own resentencing project to assist up to 5,000 people, after the Supreme Court ruled that the mandatory death penalty is unconstitutional; and Tanzania was ordered to abolish the mandatory death penalty by the African Court of Human and Peoples’ Rights.

Our work in Sub-Saharan Africa is deeply collaborative. Reprieve has tenacious fellows on the ground, and works in partnership with international and local stakeholders including the Centre for Human Rights Education, Advice and Assistance in Malawi, the Kenya National Commission on Human Rights, and the Legal and Human Rights Centre in Tanzania.

Reprieve’s key achievements in 2021

- We secured the release of Reprieve clients Phinza Kuchande, Billy Mwansambo and Nassir Ishmael Kara from death row as part of ongoing casework in Malawi.
- We collaborated with Art & Global Health Centre Africa (ArtGlo), to produce a popular radio play series in Malawi exploring issues around the death penalty.
- We interviewed over 90 people on death row in Kenya to help them access their right to resentencing, and trained prison paralegals to draft robust resentencing applications for all eligible inmates.
- We secured a landmark victory for our client Amini Juma in Tanzania. Amini’s mandatory death sentence was commuted to life imprisonment and he was granted a new sentencing hearing, putting more pressure on Tanzania to remove the mandatory death penalty and comply with the African Court’s ruling.

Malawi Case study

A Radio Play

Alongside our casework, this year, we collaborated with Art & Global Health Centre Africa (ArtGlo), to produce a brand-new radio drama series to ignite conversations around the death penalty. Tionenso broadcast every Thursday from 4 November 2021 on MBC Radio One, one of Malawi’s biggest radio stations. Radio is the most popular and accessible media format in Malawi, able to reach Malawians from all walks of life. The radio drama had a enthusiastic response from the public, with many saying it illustrated for them why the death penalty is no longer needed in Malawi.

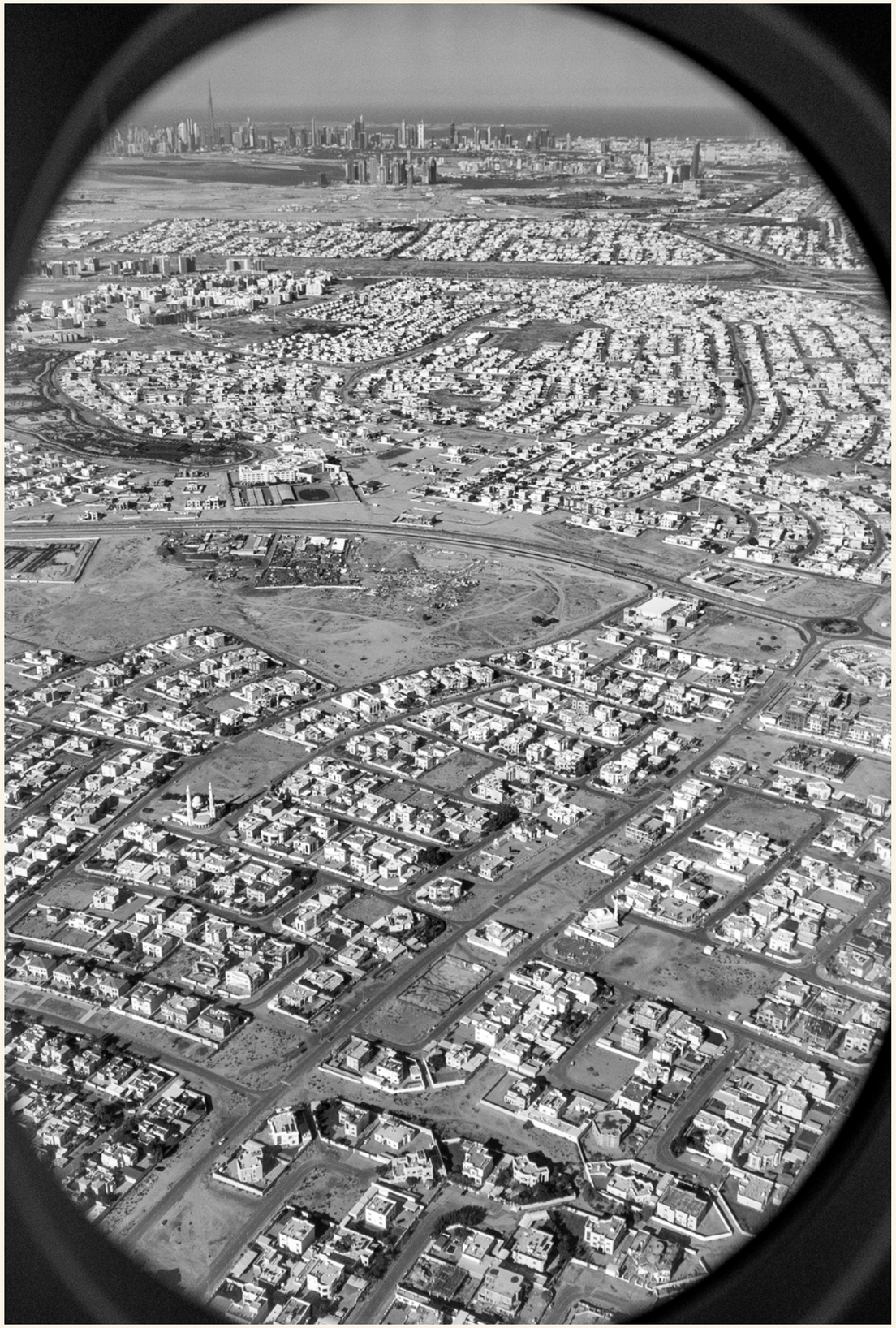
The script was developed through workshops with Chiefs, former death-row inmates, government officials and other stakeholders in the Machinga, Nkhata Bay and Dowa Districts of Malawi. It placed the Malawian concept of umunthu – a universal bond, centred on rehabilitation and restoration, that connects all humanity – at the centre of the piece.

“Thank you Reprieve for the new lease of life. Please don’t stop doing this good work. You saved my life. God bless you all.”

Malawian Nassir Ishmael Kara, Reprieve client, released in August 2021 after 19 years imprisonment

Did you know?

There could be as many as 5,000 people eligible for resentencing after Kenya’s Supreme Court ruled that the mandatory death penalty is unconstitutional in December 2017. Reprieve’s fellows in Kenya collated the most comprehensive database in existence on those who are entitled to resentencing.



“Keeping inmates on death row, just anxious as to when they would be executed, tortures them to death and kills their souls.”

Alexius Kamangila, Reprieve Fellow, on Malawi’s progress towards abolition

Tanzania Case study

Amini Juma’s Story

This year, we secured a major victory for Reprieve client Amini Juma, a Tanzanian national on death row who was sentenced to the mandatory death penalty.
Having successfully campaigned for his death sentence to be commuted to life imprisonment in April 2020, Reprieve helped Amini bring his case to the African Court of Human and Peoples’ Rights to argue that Tanzania had violated his rights guaranteed under the African Charter. This included the right to life, the right to dignity, and the right to be tried in a reasonable time. Amini has always maintained his innocence, and the Court reviewed extensive evidence on this point that was ignored at trial.

The Court awarded Amini damages of four million TZ shillings (£1,300), and ordered Tanzania to grant a new sentencing hearing for Amini. It also ordered that the mandatory death penalty be removed for everyone within a year. This shows how a single strategic case can lead to systemic change.

Kenya Case study

Reprieve Fellows

In Kenya, Reprieve’s fellows, Winfred Syombua and Shirly Amayo, play a key role in the Kenyan Resentencing Project.

Together they manage critical foundational work, travelling the length and breadth of Kenya to collect court files, speak to eligible prisoners, and identify priority cases for resentencing. Without their efforts, hundreds of people on death row would not have known how to access their right to resentencing.

They uncovered cases like that of Isaac, a man who was sentenced to the mandatory death penalty in 2007. After a difficult upbringing and dropping out of school, Isaac fell in with the wrong crowd, down a path which led to him committing a street robbery, for which he was given a mandatory death sentence, despite the crime being low-level and non-lethal. He will be resentenced through the Kenyan Resentencing Project, where a court will for the first time assess the mitigating evidence in his case.

Middle East & North Africa

States in the Middle East and North Africa are among the most prolific executioners anywhere in the world.

Reprieve is one of the few international NGOs working to challenge the death penalty in the region, together with key partners including the European Saudi Organisation on Human Rights (ESOHR) and Bahrain Institute for Rights and Democracy (BIRD). Reprieve's work over the last decade has resulted in fundamental reforms which have saved lives, but there is still a long way to go.

In 2020, Saudi Arabia announced a Royal Decree abolishing the death penalty for children. Much of our work in 2021 has been ensuring that this promise is upheld – and we were delighted to secure the release of long-term clients, Ali al-Nimr and Abdullah al-Zaher, in October and November 2021 respectively. We continue to fight for justice for others still on death row.

Elsewhere, there has been less to celebrate. This year we published major reports, bringing much-needed transparency to the extensive use of the death penalty and torture in Bahrain and Egypt, ten years on from the Arab Spring. In the face of state-led international public relations campaigns and 'sportswashing', Reprieve remain fearless in the fight to secure justice for our clients, and to hold states accountable.

Reprieve's key achievements in 2021

- In February 2021, three of our long-term clients in Saudi Arabia, Ali al-Nimr, Abdullah Hasan al-Zaher and Dawood al-Marhoon, all had their death sentences commuted to ten years' imprisonment, including time served. Ali was released in October, followed by Abdullah in November.
- We worked on the case of Abdullah al-Howaiti, another child defendant on death row in Saudi Arabia, leading to his death sentence being overturned by the Supreme Court in November 2021. His retrial started in December 2021.
- We worked with the European Parliament to secure three resolutions condemning the death penalty in Egypt, Bahrain and Saudi Arabia. Each of these resolutions named Reprieve clients at risk of execution.
- We published two in-depth reports investigating ten years of the death penalty in Bahrain (From Uprisings to Executions, April 2021) and Egypt (The Death Penalty in Egypt, May 2021).



Reprieve client in Bahrain, Mohammed Ramadhan

"Parliament strongly condemns the Kingdom of Saudi Arabia's ongoing execution of child offenders despite its claims that it has abolished such executions."

European Parliament Resolution on the death penalty in Saudi Arabia, 8 July 2021

"Ali's release is a tangible sign of progress but the fact is, the Kingdom still sentences people to death for childhood crimes."

Maya Foa, Joint Executive Director of Reprieve, on the release of Ali al-Nimr

Did you know?

Reprieve's 2021 report From Uprisings to Executions shows that Bahrain's execution rate in 2019 was almost two-thirds of the per-capita execution rate in Iran, one of the world's top executioners.



We published two in-depth reports investigating ten years of the death penalty in Bahrain (From Uprisings to Executions, April 2021) and Egypt (The Death Penalty in Egypt, May 2021).

Case study

Ali al-Nimr's Story



Ali al-Nimr, a 17-year-old boy, was arrested in February 2012 as part of the Arab Spring crackdown. He was accused of "encouraging pro-democracy protests using a Blackberry smartphone" and "teaching protestors how to do first aid." Other children, including Dawood al-Marhoon and Abdullah al Zaher were arrested on similar charges. Dawood was aged 17, while Abdullah was just 15.

In 2015, after three years of detention, Ali was sentenced to death in a secret trial. Prior to this he had been tortured until he "confessed".

Reprieve has been working on Ali's case since his initial death sentence, alongside other cases like Dawood's and Abdullah's. Individual cases like these were part of a strategic campaign to convince Saudi Arabia to end its use of the death penalty for children. Prior to our work, their cases were not known beyond the courts and their distraught families.

In the immediate aftermath of Ali's death sentence, Reprieve ran investigations to establish the facts in Ali's case. Over a six year period, we have led on advocacy and campaigns to overturn his death sentence. We drew attention to his case in meetings with high-level stakeholders, delivered supporter campaigns and achieved widespread media coverage. Importantly, we were able to exert pressure on the UK Government and other governments to seek assurances from their Saudi Arabian counterparts that Ali would not be executed. In 2015, the Saudi authorities carried out a mass execution of 47 people. It is understood that Ali, Dawood and Abdullah would have made it 50, were it not for the strategic and sustained advocacy on their cases.

In August 2018, promoting the Kingdom's Juvenile Law, a Saudi delegation told the UN that if a crime committed by a juvenile is punishable by death, the sentence shall not exceed more than ten years imprisonment. Then, in April 2020, the Saudi Human Rights Commission announced a Royal Decree, insisting that "no-one in Saudi Arabia will be executed for a crime committed as a minor". We were able to use this announcement to achieve a key milestone in Ali's case in February 2021, when the Saudi Human Rights Commission announced that his sentence had been commuted to ten years' imprisonment including time served.

We continued to work on the issue, ensuring the Kingdom's rulers knew the world was eagerly awaiting the release of Ali, Abdullah and Dawood. After years of hard work, on 27 October 2021, Ali was finally released, on the expected timeline. Abdullah's release followed in November 2021, with Dawood's release expected in February 2022.

Reprieve continues to fight for other child defendants on death row.

South Asia

Reprieve's work in South Asia uses a holistic, multi-faceted long-term strategy aimed at eradicating the use of the death penalty in the region.

We combine our international expertise with the local expertise of partners on the ground to achieve wider social, political and legal changes.

Demonstrating this approach, throughout 2021 we continued to work together with partners including the Foundation for Fundamental Rights (FFR) in Pakistan to build support towards the abolition of the death penalty for drug-related offences. We have also worked closely with fellows in India and Sri Lanka, whose on-the-ground expertise enables us to work effectively in a complex and rapidly changing environment.

We focused on strategic casework in India, Pakistan and Sri Lanka, as well as cases of Indian migrant workers facing the death penalty in the Gulf and South East Asia. We worked directly on cases of British nationals facing the death penalty in India and Pakistan. One of these cases – that of Jagtar Singh Johal, who has been arbitrarily detained in India since November 2017 – has gained significant media traction

Reprieve's key achievements in 2021

- We advocated to key stakeholders in Pakistan to gather support for an Amendment Bill to the Control of Narcotic Substances Act (CNSA). The Bill, which is currently making its way through Parliament, would abolish the death penalty for drug-related offences. The Bill was introduced by Pakistan's Anti-Narcotics Force in 2019, after strategic advocacy by Reprieve and FFR demonstrated that retaining the death penalty for drug offences limited counter-narcotics assistance from abolitionist states, including the UK and the EU.
- We pushed the UK Government to call for the release of British citizen Jagtar Singh Johal, detained in India since November 2017.
- We interviewed families of 13 Indian migrant workers who are on death row in Malaysia, gathering testimony of their lived experience. This will inform the development of a project to improve their access to consular assistance.
- We helped stop the execution of a man in Pakistan who was given only five days' notice of his execution, preventing Pakistan from breaking its de facto moratorium on the death penalty.
- We helped organise a briefing to British parliamentarians on concerns that the UK's security assistance to Sri Lanka may be complicit in human rights violations, including the death penalty.



Case study

Jagtar Singh Johal's Story

Jagtar Singh Johal, a British national from Dumbarton, has been arbitrarily detained in India since 2017 after being arrested while in India for his wedding. He was arrested on political charges carrying the death penalty, based on a confession extracted under torture. He is a Sikh activist who sought to draw attention to human rights abuses against India's Sikh population, including in a blog post calling for accountability for historic anti-Sikh pogroms.

Less than a fortnight after his wedding, whilst shopping with his new wife, Jagtar was bound, hooded with a sack and bundled into a police car by officials in plain clothes. His wife was not told why he had been arrested, what he had been accused of, or how long he would be held. He was not allowed to see a lawyer, family members, or a representative of the British High Commission. This is a clear violation of Indian law on arresting powers and of his rights as an accused person guaranteed under India's constitution.

Jagtar was severely tortured by police in the week after his arrest. In a handwritten letter, Jagtar states:

"Electric shocks were administered by placing the crocodile clips on my earlobes, nipples and private parts. Multiple shocks were given each day. My legs were pulled apart 4-5 times each time I was questioned and this took place numerous times each day … The electric shocks would also be given at this time … At some stages I was left unable to walk and had to be carried out of the interrogation room."

Under this torture, Jagtar signed a blank "confession" and was forced to record a video which was broadcast on Indian TV.

Jagtar currently has ten cases pending against him – nine of which are based primarily on the torture-induced "confession". The tenth case was brought against him in January 2021, relating to a killing that took place while he was incarcerated virtually in isolation under strict COVID-19 measures. Only one of these ten cases has commenced trial in over four years.

This year, Reprieve played an active role in Jagtar's case:

- We worked closely with community activists in the Sikh diaspora.
- We supported Jagtar's family's litigation with a fellow based in Delhi.
- We applied pressure on the UK Government to recognise Jagtar's detention as arbitrary and to apply their own policy to call for the release of arbitrarily detained British nationals.
- We raised Jagtar's case with international bodies including the UN Working Group on Arbitrary Detention.
- We ran a supporter campaign to encourage the Reprieve community to write to their local MPs and to the Foreign Secretary. Thanks to our work, 140 MPs from across parties signed on to a letter highlighting Jagtar's arbitrary detention, calling on the Government to seek Jagtar's release in line with their own policy.
- Our media team has ensured significant coverage in the UK and Scottish press.

As of 31 December 2021, Jagtar is still arbitrarily detained and still faces the death penalty. Jagtar is at risk of receiving a death sentence, with three potential charges against him each carrying the death penalty as a possible punishment. Our work on Jagtar's case continues.



Jagtar Singh Johal

"Therefore, Mr Speaker, as we approach the fourth anniversary of Jagtar's arrest tomorrow, with no charges having been brought in the case by the government of India, will this government be able to grant the smallest of favours to Jagtar's wife and his family in Dumbarton and declare his detention an arbitrary one?"

Martin Docherty-Hughes, MP for West Dunbartonshire in Prime Minister's Questions, 3 November 2021

"It's baffling that the Foreign Office hasn't sought Jaggi's release. We're talking about a young British man facing a death sentence, based on nothing but a supposed confession he recorded after being tortured with electricity. It is about as clear a case of arbitrary detention as you can imagine, but the government hasn't acted to bring him home. Why?"

Dan Dolan, Reprieve's Director of Advocacy, in The Guardian, 28 February 2021

Did you know?

As of 31 December 2021, Jagtar Singh Johal had been detained for 1,518 days, on the basis of a torture-induced confession, without charges against him even being formalised. In this time, the UK has had four Foreign Secretaries and two Prime Ministers.

South East Asia

The death penalty is widely used across South East Asia, with the majority of death sentences handed down for non-lethal drug crimes.

Reprieve works on strategic cases across South East Asia, focusing on some of the most vulnerable individuals, including those with mental health issues, victims of human trafficking, those with intellectual disabilities, drug mules, foreign nationals and migrant workers, who are disproportionately represented on death rows across the region.

In 2021, we undertook research and casework on migrant workers facing capital punishment, engaging with many partners in the region including Migrant CARE and LBH Masyarakat. Through our work we have also supported British nationals who face the death penalty in the region.

A key report – Worked to Death: A Study on Migrant Workers and Capital Punishment – published by Reprieve and Migrant CARE in November 2021 revealed the extent to which the death penalty is being applied disproportionately and in a discriminatory fashion to migrant workers in the region, putting these findings into the public domain for the first time.

Reprieve's key achievements in 2021

- In November 2021, we published a major report, Worked to Death: A Study on Migrant Workers and Capital Punishment, in partnership with Migrant CARE, a partner NGO based in Indonesia and Kuala Lumpur.
- We hosted a successful launch event to raise awareness of the issues addressed in the report, with a panel of speakers from Reprieve, Migrant CARE, LBH Masyarakat and, notably, the Director of Protection for Indonesian Citizens of the Ministry of Foreign Affairs, a senior member of the Indonesian government. The event was attended by regional and international NGOs, lawyers, activists, students and journalists.
- We monitored COVID-19 outbreaks in prisons in Indonesia. We assisted three British nationals on death row there by lobbying the UK Government to undertake regular welfare checks, guarantee their access to vaccination, and ensure they had access to translators to communicate with their lawyers and participate in legal proceedings.
- In November 2021, we helped prevent the execution in Singapore of Nagaenthran Dharmalingam, a young Malaysian man with an intellectual disability. We secured widespread media coverage on the case, facilitated interventions from several UN Special Rapporteurs, 13 MPs and Peers, the European Union, other governments, and public figures such as Stephen Fry and Richard Branson.

Case study

Worked to Death

Our report, *Worked to Death: A Study on Migrant Workers and Capital Punishment*, produced in partnership with Migrant CARE, combines years of casework, data collection and research across the South East Asia and Gulf regions.

South East Asia is a major sending region for migrant workers who travel abroad in search of a better life or to escape poverty. Our report reveals the extent to which migrant workers are particularly vulnerable to the death penalty in the region. Far from their homes and support networks, they often face exploitative labour conditions and are forced to navigate unfamiliar legal systems, in languages and cultures that they might not understand, often facing discrimination and unable to access legal representation. Disadvantaged at every stage of the criminal justice process, they account for a disproportionate number of death row prisoners in many countries.

The report reveals the background behind this, analyses the factors that render migrant workers particularly vulnerable to risk, and makes recommendations for states to implement better protections for this group:

1. Provide adequate consular assistance – including securing legal representation, supporting defence investigations and making high-level diplomatic representations.
2. Implement safeguards in the application of the death penalty – as required by international law, including abolishing the death penalty for drug offences and ensuring the death penalty is not imposed on protected groups.
3. Provide protections for migrant workers – by ratifying the Migrant Workers Convention, regulating the activities of recruitment agencies, carrying out pre-departure training and monitoring working conditions of migrants.
4. Provide protections for victims of human trafficking – including upholding the non-punishment principle by not punishing victims of trafficking for crimes they have been trafficked to commit.
5. Provide rehabilitation for victims and their families – to support social and economic re-integration, including access to employment.

Our casework involving migrant workers facing the death penalty in Indonesia, Malaysia and Singapore advocates to uphold these protections, and to ensure that vulnerable people are protected from the death penalty.

Did you know?

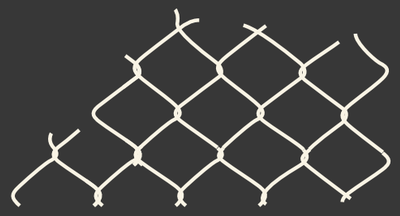
In Malaysia, approximately 44% of all those under sentence of death are foreign nationals, a figure disproportionately high in comparison to the total number of foreign nationals in the country (9% of the population).

Abuses in Counter-terrorism

Reprieve works all over the world to support marginalised people who face some of the most horrific human rights abuses imaginable, which are carried out in the name of “counterterrorism”. These include torture, arbitrary detention, and the use of lethal drone strikes.

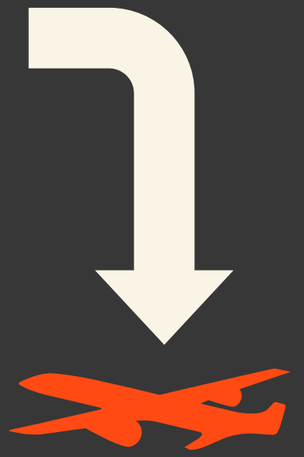
Pages 29 - 48 document Reprieve’s long-term strategic work in ensuring accountability and transparency in the so-called “War on Terror”. In 2021, we have been able to build on our 20 years of experience working in Guantánamo in the context of North East Syria, where a new “Guantánamo for women and children” has emerged. Thousands of families are detained there indefinitely without charge or trial. As lethal drone strikes have proliferated, Reprieve has been there to contest this new extrajudicial weapon of choice. And as we’ve worked on the new frontier of abuses perpetrated by states in the name of “counterterrorism”, we have continued to seek accountability for past abuses, so that we do not forget or repeat the mistakes of the past.

Some of our highlights from 2021:



CLEARANCE SECURED

We secured the clearance for release of four of our clients from Guantánamo, and a landmark habeas corpus victory.



We secured the repatriation of one of our clients from Guantánamo Bay to his home country.

PREVENTED TORTURE & WAR CRIMES

We prevented the UK Government from enabling torture and war crimes through the Overseas Operations Bill.



5

We fought five legal cases in four jurisdictions and conducted five ongoing investigations through our Extrajudicial Executions project. We represent 21 families of people killed in US drone strikes and raids.



GAINED ACCESS TO DETENTION CAMPS

We secured access to detention camps in North East Syria multiple times, uncovering that a large number of detained women are likely victims of trafficking. We helped two of these women to have their citizenship re-instated through litigation.

73

FORMER GUANTÁNAMO DETAINEES SUPPORTED

We supported 73 former Guantánamo detainees in 28 countries across the world with access to legal assistance, medical care, and vocational and educational training.



Guantánamo

Reprieve has been a significant presence in Guantánamo over the nearly 20 years since the prison opened. In this time, we have had to be resilient and resolute in the face of many challenges, delays and lack of progress from US authorities.

We have supported some of our clients since as far back as 2004, so it is especially thrilling to finally secure some stunning victories in 2021.

This year, several of our clients, including Saifullah Paracha and Ahmed Rabbani, were cleared for release by the Periodic Review Board, a parole-like process. Together with Lewis Baach Kaufmann Middlemiss, we also won a historic habeas corpus claim on behalf of Asadullah Haroon Gul. One client, Abdullatif Nasser, was transferred back to his family in Morocco, where we will continue to support him through our Life After Guantánamo Project.

These developments have put us closer than we have ever been to securing the closure of Guantánamo.

Reprieve's key achievements in 2021

- In May 2021, we secured clearance for the release of our client Saifullah Paracha through the Periodic Review Board. The 74-year-old has been detained for 16 years, suffered three heart attacks, and never been charged with a crime.
- In July 2021, we secured the transfer of our client Abdul Latif Nasser out of Guantánamo and home to his family in Morocco, six years after he was first cleared for release.
- In October 2021, we successfully won a habeas corpus case on behalf of our client Asadullah Haroon Gul; the first successful habeas challenge in ten years. His detention in Guantánamo was ruled unlawful by a US Federal Court.
- In October 2021, we secured clearance for the release of our client Ahmed Rabbani. In the lead-up, we secured Op-Eds supporting Ahmed in The Independent, Truthout and Al-Jazeera, among others.

Case study

Ahmed Rabbani



Ahmed Rabbani was a taxi driver, working in Karachi, Pakistan. He was in his early 30s, recently married, and was expecting a son.

Ahmed was arrested in 2002. US Authorities believed Ahmed Rabbani was well-known extremist Hassan Ghul. He was transferred into CIA Custody in Afghanistan in 2002. His false accuser was transferred $5,000.

Reprieve began supporting Ahmed two years later, when he was transferred from an unknown US Black Site to Guantánamo. Following the landmark ruling in Rasul vs Bush (2004), detainees including Ahmed had a right to legal assistance – which Reprieve was there to provide. Together with co-counsel and co-founder of Reprieve, Clive Stafford-Smith, we have supported Ahmed ever since.

In protest of his detention, Ahmed has been on a hunger strike, on and off, since 2013. In January 2021 we discovered he had lost more than half his body mass, weighing just 36.3kg. He told us that 53% of him had escaped Guantánamo, but the other 47% was still there.

In October 2021, Reprieve secured a major breakthrough at the Periodic Review Board (PRB) where representatives from six key US agencies including the Department of Defence and Homeland Security would decide on whether Ahmed was a threat to US security. We supplied evidence in our capacity as co-counsel for Ahmed, showing him clearly to not be a security threat. The PRB agreed unanimously that he should be released.

Whilst he waits for his release, Ahmed tries to keep busy. He creates astonishing artworks, some of which have been exhibited in New York. He has immersed himself in learning about world cuisine, mainly Italian and Chinese. He cooks for the other detainees, and thinks of what he'd like to cook for his family when he gets home. This is a man who was being routinely force-fed for years.

The challenge now is ensuring that the PRB's decision is implemented swiftly. There are delays and holdups, and it is difficult to ascertain why. We continue to work on Ahmed's behalf, and hope he can meet finally meet his 19-year-old son, Jawad, who he has never yet had the chance to meet face-to-face.

We are in regular contact with Ahmed, keeping him up to date with developments and news, and coordinating with the Life After Guantánamo team to ensure he has a smooth transition back home. Reprieve's media team run regular stories, ensuring he is not forgotten.

Ahmed – like all detainees still in Guantánamo – is a unique individual, with his own interests, a family, and long-term ambitions. Critically, all Reprieve's clients in Guantánamo have something in common. None have been charged with a crime. We continue to work towards the complete closure of the prison.



“I would like justice, obviously, for all the abuse I have suffered, but most importantly, I do not want to go home in a coffin or a body bag. I just want to go home to my family, and to finally – for the first time — hold my son.”

Ahmed Rabbani’s message to President Biden, an op-ed in The Independent via Reprieve, 22 January 2021 Case Study: Ahmed Rabbani

“A historic victory for the rule of law and a much-needed reminder to the US Government that there are limits on what it may do in the name of national security.”

Mark Maher, Reprieve Attorney on Asadullah Haroon Gul’s habeas corpus case

Did you know?

As of 31 December 2021, 39 men remain in Guantánamo. 18 of those have been cleared for release, meaning six separate US agencies including the Department of Defense and Homeland Security have ruled that they pose no security risk.

Life After Guantánamo

Reprieve's Life After Guantánamo project is the only project in the world solely dedicated to assisting individuals formerly detained in Guantánamo, and a natural progression from our Guantánamo work, as we continue to support our clients following their release.

Through this project, we have continued to offer and provide holistic support to 73 former detainees in 28 countries across the world. This year, we have welcomed one additional former detainee to the cohort, Abdullatif Nasser, who returned home to Morocco in July 2021.

Whilst the release of a detainee is often a cause for celebration, a new set of challenges begins. Detainees are often at risk of further abuses, detention and persecution. In delivering Life After Guantánamo, Reprieve ensures that former detainees are supported to overcome these obstacles.

Life After Guantánamo's key achievements to date

As of 2021, Life After Guantánamo has supported:

- 34 men to obtain appropriate legal status.
- 29 men to receive specialist medical care.
- 23 men to receive business loans, employment support and vocational training.
- 20 men to reunite with their families after two decades of separation.
- 16 men to secure safe housing.
- 15 men to learn new languages.
- 14 men to access specialised psychological care, and torture rehabilitation from Arabic speaking clinicians.

Case study

Abdullatif Nasser

Abdullatif Nasser is one of five detainees who were cleared for release from Guantánamo in 2016, just prior to Donald Trump's inauguration as President of the United States. President Trump pledged to halt any further releases from Guantánamo. It rapidly became clear that Abdullatif was going nowhere.

Abdullatif Nasser was detained in Guantánamo from May 2002. Over the course of 19 years, he has suffered multiple forms of torture and abuse. He was in solitary confinement and subjected to 'enhanced interrogation techniques'. He went on hunger strike twice.

At no point in his detention was he ever charged with a crime. For the last five years of his detention, he had been considered to be of no threat to the US – a unanimous decision of the Periodic Review Board. Reprieve never stopped fighting for Abdullatif, in courts and in the media, and when President Biden entered the Oval Office, we stepped up that fight.

On 19 July 2021, five years later, Abdullatif was flown to his home country, Morocco.

Reprieve's ground-breaking Life After Guantánamo project seeks to support him through these challenges to re-establish his life. In Abdullatif's case, Reprieve ensured that this support was available before he even landed. There was a local lawyer in place on the ground awaiting his arrival who was able to arrange his safe passage and appropriate legal status.

Reprieve are now in weekly contact with Abdullatif to ascertain and meet his needs. We also support him in identifying the next steps in his life and the vocational training needed to get him there.

Abdullatif learned English during his detention at Guantánamo, even writing his own dictionary. He is now taking further English training and computer training to enable him to secure a job and live as close to a normal life as he can after his detention in Guantánamo.

The last 19 years have been robbed from Abdullatif. The Life After Guantánamo project exists to bring some normality back for him and his family.

Abdullatif is now training to become an English teacher.

"I was born again on July 19. My birthday is no longer March 4. I was born yesterday on July 19, I have no words to describe my overwhelming sense of happiness and joy. It is like a miracle after 20 years to be home and celebrate Eid together with my family."

Abdullatif Nasser, former Detainee on his release from Guantánamo this year (as reported by ABC News)

"It's the nicest project I have ever worked on. For the detainees, their future had been taken away from them. Our work is to enable them to see a future again and build it together with them."

Martina Burtscher, Fellow – Secret Prisons (Life After Guantánamo)

Detention in North East Syria

Twenty years on from 9/11 and the opening of Guantánamo, a new detention site has emerged in North East Syria which holds tens of thousands of people – the majority of them women and children.

As with Guantánamo, the detainees in the camps and prisons in North East Syria are all being held indefinitely without charge or trial, leading many to describe this as a "Guantánamo for women and children".

Building on our unique expertise in fighting arbitrary detention in Guantánamo itself, Reprieve has been at the forefront of providing critical support to detainees, including British nationals, in the camps and prisons in North East Syria.

Detainees are held in appalling conditions which both UN rights experts and UK courts have found to constitute cruel, inhuman and degrading treatment. The detainees are also at risk of transfer to Iraq or Assad-controlled Syria, where they would face torture, disappearance, and the death penalty.

In 2021, we have been able to gain direct access to detainees held in North East Syria, enabling us to conduct investigations, support detainees, and advocate for respect for their fundamental human rights.

Reprieve's key achievements in 2021

- We have visited North East Syria multiple times, one of very few NGOs to gain access to the detention camps.
- In April 2021, we published a major report into the trafficking of Britons to Syria, Trafficked to ISIS, which found that over 60% of the British women in Syria were likely trafficking victims.
- We helped to establish the All-Party Parliamentary Group (APPG) on Trafficked Britons in Syria, bringing together a cross-party group of MPs and peers to seek just resolution in the cases of people from the UK who were trafficked by ISIS. Reprieve is the Secretariat for the APPG and facilitated a six-month inquiry into the issue.
- We supported ongoing legal challenges to the deprivation of citizenship of several of our clients, leading to the reinstatement of two of our clients' citizenship and a finding by the High Court that the Government had acted illegally in depriving another client of her citizenship in secret.
- We offered holistic support to the families of Britons detained in Syria and medical assistance to many detainees.
- We have undertaken casework on 14 strategic cases, and provided assistance in around 20 more.

Case study

Zara's Story

Our Trafficked to ISIS Report, published in April 2021, documents the circumstances by which numerous British families currently detained in North East Syria were trafficked to, or within, territories controlled by ISIS. This report was fundamental in mapping the crisis, leading to the formation of the All-Party Parliamentary Group on Trafficked Britons in Syria.

This report tells the stories of people like Zara, a British woman who was trafficked to Syria with her baby daughter by a member of a notorious grooming gang. This is her story. Real names have not been used and some details have been altered to protect her anonymity.

Zara met the man who groomed her, Ash, through a dating site for practising Muslims. Zara had spent her teen years as the primary carer for her mother. Aged 20, isolated at home, she was looking for a way to begin a family of her own.

Ash groomed Zara through the dating site, pressuring her into marriage within just a few months of meeting. Once married, Ash isolated Zara from her family, prohibiting her from seeing her mother, and over time became physically aggressive.

In 2013, Zara fell pregnant with Ash's child. It was around this time that Ash left for Syria. Zara was moved into social housing far away from her family, where she became increasingly depressed. Her self-esteem had been destroyed by Ash's abuse and coercive behaviour. Ash continued to manipulate and threaten Zara from Syria, telling her that he would have "his people" kidnap their daughter and bring her to Syria if Zara did not agree to visit him.

After years of grooming and emotional manipulation, Zara believed these threats and eventually, in desperation and fear, succumbed to Ash's coercion. Ash and unknown men arranged for Zara and her baby daughter to be taken to Syria.

Once in Syria, Zara learned that Ash had also groomed a number of other young women and coerced them into marriage and travel to Syria.

Zara was sexually exploited and forced into domestic servitude alongside these women. Zara and her daughter would be locked in the house for days, without food or water, and Ash controlled what Zara ate to the point of starvation.

When Zara became pregnant again, she tried to escape with her daughter, but was caught and violently punished. Her daughter was taken away from her "to teach her a lesson" and Zara was taken to another house and locked up for several weeks. She was subsequently detained in a house where she gave birth to her second child.

In 2016, Ash disappeared and is presumed dead. Living in a hostel for unmarried women with her two young children, Zara was forced to 'choose' between marrying another man or remaining locked up in the women's house in appalling conditions with little food for her children. The second man, who subjected Zara to further forced marriage and sexual exploitation, was killed by a drone strike a few days after she gave birth to her third child.

Eventually, Zara managed to get her and her children out of ISIS territory and in early 2019, she and her three young children were transferred to a detention camp controlled by the Kurdish authorities.

“We must bring back British families. This is the safest option for Britain, and the only option that protects Britain’s international reputation for standing up for universal values and human rights.”

Rt. Hon Andrew Mitchell MP, in the foreword to the Trafficked to ISIS Report, April 2021

“I have been to Camp Roj twice, and have seen its inhumane reality. Those living in its rows of tents patrolled by men with guns are mostly children, and include British citizens who our government would rather ignore.”

Maya Foa, Joint Executive Director of Reprieve, in an Op-Ed in The Guardian, 26 February 2021

Did you know?

Over 80 percent of detainees in North East Syria are women and children, including approximately 20 British families. At least 19 of these detainees have been deprived of their UK citizenship, including women who travelled to Syria as children.



Extrajudicial Executions

Since 9/11, the use of lethal drone strikes has proliferated. Reprieve's Extrajudicial Executions team fights to hold the US and its allies accountable for their unlawful use of drones as a new 'extrajudicial' weapon of choice.

Lethal drone strikes and ground raids carried out away from traditional battlefields are equivalent to the death penalty without charge or trial. They terrorise communities and kill innocent men, women and children. They are counterproductive and undermine international norms limiting the use of force. When states such as the US carry out these strikes, they set dangerous precedents for others to follow.

For over a decade, Reprieve has worked closely with affected communities in Yemen, Libya, Pakistan and Syria, investigating their cases and trying to secure accountability. Our long-term engagement with communities and clients means that we are uniquely placed to help them amplify their voices and ensure their stories are heard in Washington DC, London and wherever powerful decision-makers reside.

In 2021, we have fought for transparency and accountability through our investigations, strategic litigation and advocacy. We have put a human face to a debate that is often steeped in body counts, and pushed lawmakers and the public to engage with the communities behind the numbers.

Reprieve's key achievements in 2021

- We worked to expose the UK's secret targeting policy, which allows British troops to engage in US drone strikes even when those strikes fail to comply with the UK's own interpretation of international law. In May 2021, Reprieve's Jennifer Gibson (Project Lead - Extrajudicial Executions) gave oral and written evidence before the Information Tribunal arguing for full disclosure of the policy. We also assisted victims to write directly to the UK Defence Secretary seeking answers about the US strikes that killed their families.
- Working with partners at the European Centre for Constitutional and Human Rights, we filed a petition to the Constitutional Court in Germany, challenging Germany's role in US drone strikes in Yemen.
- In September 2021, we co-hosted a side event to the UN Human Rights Council: In pursuit of Human Rights and Accountability: Challenges around Regulating the Use of Force with partners PAX for Peace. Panellists included the UN Special Rapporteur on Human Rights in Countering Terrorism. Fifteen state representatives were amongst the 78 attendees.

Case study

The Al Ameri, Al Taisy and Al Khobzi families in Yemen

On 12 December 2013, Abdullah Al Taisy married Warda Sorini. It should have been a day of joy, but the US attacked the wedding convoy, killing 12 guests in the Al Ameri and Al Taisy families. UN Special Rapporteurs and the Yemeni authorities called it an extrajudicial killing.



Three years later, in January 2017, the US carried out a raid which killed 26 people, including 15 from the Al Ameri family: six children, six women and three men – farmers and construction workers. The US has since admitted to killing 12 civilians in that raid but still not offered answers or an apology.

Then in March 2017, Trump reportedly issued a directive to "aggressively target" the whole clan, numbering thousands of people, and the Al Ameri, Al Khobzi and Al Taisy families were targeted a further five times.

In total, the US has killed 37 people in these three families, almost one third of these being children between the ages of three months and 14 years. The first strike, at the Al Ameri-Al Taisy wedding in 2013, left 73 children without a breadwinner.

These families' experience with drones show just how indiscriminate the programme can be, and how little transparency or accountability there is. As a result, entire families live in fear of the next strike, not knowing when or who it will hit, just that it will come. The fear creates a constant trauma that has serious long-term impacts.

In January 2021, we filed a petition and request for precautionary measures on behalf of Aziz Al Ameri and his community against the US Government before the Inter-American Commission on Human Rights. Working in partnership with counsel at Doughty Street Chambers, we requested a cessation of strikes against the community; independent, thorough and transparent post-action investigations; and the publication of a targeting policy that is compliant with international law. The petition and precautionary measures request were accompanied by 60 pages of witness evidence and over 100 exhibits, based on years of on-the ground investigations and research. The filing was widely covered in the international press.

In June 2021, we wrote to Ben Wallace MP, UK Secretary of State, on behalf of family members to ask whether the UK had a role in the strikes that killed their loved ones and to request a meeting. The families are still awaiting a response.

We continue to advocate for the Al Ameri, Al Taisy and Al Khobzi families, and all other victims of lethal and unlawful drone strikes.



“I am a family man and all I want in life is to see my children succeed and achieve their dreams, but the American drones have deprived us of our dreams.”

Adel Al Manthari, a civil servant and sole survivor of a drone strike that killed 4 members of his family, leaving him with severe disabilities. With Reprieve’s support he addressed the UN Human Rights Council and the Airspace Tribunal in September 2021

“A decision from the Inter-American Commission would at a minimum provide something the families have never had—recognition of the harm that has been done to them. A decision in their favor would finally bring some accountability and would force the U.S. to reckon with 10 years of running a shadow killing program that has led to the deaths of hundreds of innocent [people].”

Jennifer Gibson, Project Lead – Extrajudicial Executions, Vice, 26 January 2021

Torture Accountability

As abuses in counterterrorism have expanded from the use of Guantánamo into drone killings and arbitrary detention in North East Syria, Reprieve has led the fight against these new and dangerous state practices.

But we also work to uncover and seek accountability for past abuses, such as the use of torture, and strive to ensure they can never happen again. This is the central goal of our Torture Accountability work.

In 2021, we continued innovative legal action seeking accountability for the use of torture. We are challenging both the Government's refusal to hold a full, judge-led inquiry into UK complicity in torture and rendition and the Government's use of Covert Human Intelligent Sources (CHIS), where they risk getting involved in torture and other abuses. We also celebrated key amendments to the Overseas Operations Bill, which without intervention would have effectively decriminalised torture and war crimes committed by UK Forces overseas.

The battle to uphold human rights, transparency and accountability within the Government's approach to counterterrorism is often long and uphill. Key results in 2021 have shown the importance of Reprieve's role in ensuring survivors of torture attain justice and torturers are held accountable.

Reprieve's key achievements in 2021

- We continued our legal challenge to the Government's refusal to hold a full, judge-led inquiry into UK complicity in torture and rendition, brought alongside two senior Members of Parliament, David Davis MP and Dan Jarvis MP.
- We continued our legal challenge to the Government's policy of Covert Human Intelligence Sources (CHIS), challenging the lack of legal basis on which it seeks to authorise its covert agents to get involved in criminality, and its lack of express limits on the crimes they can participate in – even where they may commit severe abuses such as torture. As a result of our legal challenge, the Government introduced the Covert Human Intelligence Sources (Criminal Conduct) Bill, effectively conceding a key part of our litigation that the use of CHIS should be put into statute.
- In May 2021, we celebrated key amendments to the Overseas Operations Bill, which without intervention, would have effectively decriminalised torture and war crimes committed by UK Forces. Our work began in March 2020 and was achieved in spite of the Government's 80-seat majority.

"This move to decriminalise torture was always disastrously ill-judged."

Dan Dolan, Reprieve's Director of Advocacy on the Overseas Operations Bill, in The Guardian, 20 April 2021





Case study

Securing major amendments to the Overseas Operations Bill

In May 2021, we celebrated key amendments to the Overseas Operations Bill. Sold to MPs and the public as legislation designed to protect British soldiers from 'vexatious' litigation, the bill would have created a so-called 'triple lock' against prosecutions, including a 'presumption against prosecution' for offences committed overseas after five years, even for the most serious crimes such as torture.

Here is a summary of how Reprieve's work contributed towards this historic victory:

- In Autumn 2020, we secured coverage about the dangers of the Bill in the Times, Guardian, Independent and Financial Times amongst others, and ran a supporter campaign which led 29,964 people to sign our petition calling for the Bill to be amended. 8,421 Reprieve supporters wrote to their MPs to ask them to intervene.
- In October 2020, we worked closely with David Davis MP and Dan Jarvis MP to develop, table and generate support for amendments that expressly excluded torture and war crimes from provisions blocking prosecutions. Whilst this amendment was voted down in the first stage in the House of Commons, it provided a solid foundation of support for successive stages of the Parliamentary process.
- In March 2021, David Davis MP wrote to the International Criminal Court (ICC) enquiring if this Bill would make it more likely that the ICC would investigate British troops, which they publicly confirmed. This received coverage in both the Times and the Telegraph, raising serious concerns among MPs and peers that the Bill would make matters worse for UK forces.
- As the Bill reached the House of Lords, we engaged key peers and built support for an amendment by Lord Robertson which mirrored the initial amendment we had supported in the Commons. This passed with a sizable majority of 105 in April 2021.
- As the Bill was returning to the Commons, we continued our work with MPs. Momentum built behind efforts to exclude torture and war crimes from the legislation, and on 21 April the Government announced a significant concession to exclude torture, genocide, and crimes against humanity from the Bill. While significant, this did not go far enough, failing to include all war crimes, such as inhuman treatment or wilful killing, and so we continued to engage MPs and peers on the need to ensure the Government's expanded its concession to include all war crimes.
- David Davis MP again wrote to the ICC about the Government's concession, and they replied publicly once more to confirm that the Government needed to ensure the prosecution of all crimes within the ICC's jurisdiction, including all war crimes, were not blocked by the Bill.
- Then, as the Bill returned to the House of Lords, Lord Robertson tabled a further amendment to ensure all war crimes were not blocked from prosecution, and during debate, the Government announced that it was conceding again. The Government then tabled a further amendment in the Commons ensuring all international crimes, including torture, war crimes, genocide, and crimes against humanity would not be subject to the 'triple lock' against prosecutions. That the Government conceded twice, ensuring all the most serious international crimes were not blocked from prosecution, was a momentous victory, especially given its 80-seat majority.

This is an example of Reprieve's resilience and resoluteness. In opposing key parts of the Overseas Operations Bill, we worked with many partners and stakeholders, employing a multiplicity of methods to protect the key principle that survivors of torture deserve justice, and torturers must be held accountable. Our work in this area continues.

Plans for the future

Reprieve intends to continue working towards our vision; a world without the death penalty, or extreme human rights abuses carried out in the name of the "counterterrorism'' or "national security". We do this through a multi-pronged approach of investigation, strategic litigation, advocacy, communications and campaigns.

Through 2022, we will continue to strive to uphold justice and the rule of law, to hold power to account and fight unlawful state abuses, and to defend and save lives across the world.

We will:

- Limit the use of the death penalty across the world by undertaking investigations, casework and/or litigation – 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 work preventing the misuse of medicines; working with stakeholders across the pharmaceutical industry who do not wish their life-saving drugs used in life-ending executions;
- End extrajudicial detention in Guantánamo Bay and other secret prisons for those victimised by States under the guise of "counterterrorism";
- Work with clients from their detention in Guantánamo through their release and resettlement through our innovative and unique Life After Guantánamo (LAG) programme, ensuring they are safe and able to thrive and rebuild their lives after years of torture and detention;
- Stop ongoing rendition, unlawful detention and torture/cruel, inhuman and degrading treatment associated with the "counterterrorism" and "national security";
- Continue to call for the repatriation of foreign nationals held in detention camps and prisons in North East Syria, countering the current narrative and building a network of allies;
- Investigate, expose and seek justice for victims of extrajudicial executions in the name of "counterterrorism" or "national security", including off-battlefield use of weaponised drones and the use of, or collusion with, other mechanisms for state-sponsored assassination;
- Shine a light on UK complicity in abuses within Reprieve's remit, and expose and challenge government policies which may lead to abuses;
- Hold to account those who perpetrated or colluded with past human rights abuses, ensuring a public record of abuses committed and that lessons are learnt from past injustices;
- Hold the US, the UK and their European allies accountable to the highest standards in their responses to allegations of extreme crime;
- Remain agile and responsive to emerging threats associated with the use of the death penalty and human rights abuses carried out in the name of "counterterrorism" or "national security";
- Protect the rule of law and ensure justice is delivered fairly and justly and for all;
- Build global public awareness and support for the issues Reprieve works on; shifting the debate, highlighting individual cases and umbrella themes of abuse and injustice;
- Work with partner organisations across the world, building a network of organisations tackling similar issues;
- Identify and work with other organisations, activists, lawyers and other allies across our geographic areas of work.

Fundraising

In 2021 we received income of

£3,581,107

2021 Focus

Throughout 2021, Reprieve's Development Team had a focus on raising income, building the profile of the organisation and public education.

Charitable Organisations

The focus of our fundraising efforts remains on generating income from charitable organisations, statutory bodies and individuals. Income from charitable organisations grew from 2020 due to some new grants as well as some uplifts being awarded.

Individual Donations

We continued to see growth in donations from individuals, specifically in online and regular donations. However, this was a much smaller growth than in previous years as the effects of the COVID-19 pandemic continued to be felt. Challenges in hosting events due to the pandemic meant that in 2021, as in 2020, there was a significant reduction in income from events compared to previous years. However, we were able to make up much of this income through hosting an online auction and prize draw.

Corporate

Although it comprises a small portion of Reprieve's overall income, in 2021 our corporate income grew almost threefold owing to a new corporate donor.

Donation and fundraising policies

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 or commercial participators.

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. Reprieve did not receive any fundraising complaints in 2021.

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. On all communications we have an obvious and easy way to perform an unsubscribe action. Where we identify that a supporter is vulnerable and does not have capacity we would not accept a financial donation and are committed to ensuring that our communications with all supporters are respectful and mindful of their circumstances. In these incidents we would proactively cease communication with the individual and ensure they do not re-join our mailing list. In 2021 we reviewed and updated our policy regarding protection of vulnerable supporters.

Thank you to our supporters

We are extremely grateful to all those who continue to stand in solidarity with Reprieve for all support they provide – giving up their time, money and in-kind support to help us uphold the human rights of some of the most vulnerable people in our society. We are committed to ensuring that our income is used efficiently, effectively and responsibly by making every pound count in our fight to save lives and deliver justice. We are thankful to everyone who chooses to support us financially.

We would like to thank:

A4ID's Rule of Law Expertise Programme

Bertha Foundation

Clifford Chance Foundation

The David and Elaine Potter Foundation

David and Victoria Gill

European Commission

Evan Cornish Foundation

Foreign, Commonwealth & Development Office

The Hollick Family Foundation

Joseph Rowntree Charitable Trust

Joseph Rowntree Reform Trust

Laura Kinsella Foundation

The Law Society Charity

Lund Trust, a charitable fund of Lisbet Rausing and Peter Baldwin

The Muriel Jones Foundation

People's Postcode Lottery

The Persula Foundation

Robert Byass

Roger Ross and the team at Lots Road Auctions

Rupert Bondy

The Roddick Foundation

Sigrid Rausing Trust

The Sounouyergon Fund, hosted by Swiss Philanthropy Foundation

The Tinsley Charitable Trust

The Tolkien Trust

Victoria Miro Gallery

Vital Projects Fund

The Woodford Family Charitable Trust

The Woodward Charitable Trust

We would also like to thank the many, many donors, supporters and partners who could not be named in this report or wished to remain anonymous.

Reprieve relies on the generosity of our supporters and partners to continue our investigations, litigation, casework and campaigns. Without your support, we would not have achieved all we have been able to over the past year.

We receive steadfast support from our Patrons and Ambassadors and would like to thank them for everything they did for Reprieve throughout 2021

Patrons

Alan Bennett

Gordon Roddick

Jon Snow

Julie Christie

Lord (Ken) Macdonald of River Glaven QC

Marina Warner

Baroness (Martha) Lane-Fox of Soho

Paul Hamann

Lord (Richard) Rogers of Riverside CH

Ruth Rogers

Dame Vivienne Westwood

We would like to pay a special tribute to Lord (Richard) Rogers who sadly died at the end of 2021. We thank Richard for all he did for Reprieve. We were very lucky to have him as a Patron.

Ambassadors

David Morrissey

Sophie Okonedo

Lady Sue Woodford-Hollick

Victoria Miro

If you would like further information or to discuss how you can support our work please contact us at: supporters@reprieve.org.uk or to make a gift, please visit our website at www.reprieve.org

Governance, Finance and Risks

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.

Income

The year to 31 December 2021, total income generated significantly increased by:

↗ **£269,269**

Expenditure

As anticipated and in line with the increased income, expenditure increased by:

↗ **£165,394**

Funding

Following a concerted effort to diversify our funding sources, Reprieve's transition to a more sustainable funding base has been effective, resulting in:



45.7%

of Reprieve's income coming from individual donations and Gift Aid in 2021 and the remaining income being received from trusts, foundations and statutory donors. Our financial reserves position remains strong

Staff



44

Throughout 2021, Reprieve employed an average of 44 full time staff.

Financial review

The financial statements 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.

Income

Total income for 2021 was £3,581,107 compared with £3,311,838 in the previous year, an increase of 8.1%. A breakdown of donations and grants received is shown in notes 2 and 3 to the financial statements.

Expenditure

Total expenditure in the year increased to £3,476,308 from £3,310,914 in 2020, an increase of 5%. The increase in expenditure was reflected in the budget for 2021 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 abuses in counter-terrorism (ACT), the two main areas of work by which the charity furthers its charitable objects. Expenditure on charitable activities was £3,100,979 in 2021 (£2,010,776, DP and £1,090,203, ACT) compared to £2,958,307 in the previous year, an increase of 4.8%.

Our fundraising costs in 2021 were £375,329, a slight increase from £352,607 in 2020. 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 2021 and continue to mitigate against the risk of volatility in trusts', foundations' and major donors' support.

Our fundraising costs amounted to 10.8% of our expenditure and 10.5% of our income for the year. For every pound we raised in income 86.5p was spent on our charitable activities. This is a slight decrease on the figure for 2020 (89.3p).

At the end of 2021, we were regularly communicating with over 96,000 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 23,000 compared to 2020 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 financial statements, and staff costs are set out in note 11.

Balance Sheet

The balance sheet on page 74 of the financial statements shows the financial position of the charity on 31 December 2021. Total net assets at the year-end were £1,569,545, made up of unrestricted funds of £1,536,495 and restricted funds of £33,050. Net assets were slightly higher compared to 2020 when we held £1,464,746 of net assets.

Financial Outlook

Reprieve's financial position remains strong and the charity is well placed to meet its current and future commitments. During 2021, 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 2022 positively, as we are beginning the year with a high percentage of confirmed income. 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 the external environment may have both on our income and expenditure in 2022 and are taking proactive steps to monitor and mitigate this impact.

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.

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 2021, the Trustees revised the target level of reserves to be between 4 months and 5.5 months of 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 2021 are £1,569,545 of which £33,050 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 (£46,061)) at 31 December 2021 were £1,490,434 which represents 4.6 months' operating costs based on 2022's anticipated running costs.

The Trustees felt it prudent to maintain the charity's reserves above 4 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.

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 2021, the Risk Committee met three times 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 and other external factors. The Risk Committee is satisfied that management is taking appropriate action at this time.

In 2021, the principal risks and uncertainties identified by the charity were as follows:

In 2021, the principal risks and uncertainties identified by the charity were:

Risk identified	Action taken to mitigate the risk
External **Turbulent political environment or economic environment.** The global pandemic of Covid-19 impacted all areas of Reprieve's work in 2021 and presented risks to our ability to effectively carry out our work, the health and safety of our staff and our ability to fundraise.	▶ Covid-19 specific risk register developed and quarterly updated provided to the Risk Committee ▶ Succession and mitigation plans put in place for absence of key personnel ▶ Recruitment of in-country fellows and consultants to enable us to continue to carry out our work effectively within the limitations on travel.
Operational **Loss of critical, confidential or personal data or assets** The ongoing climate of remote and hybrid working in 2021 resulted in an increased risk to the security of our data and assets.	▶ All work carried out within a Remote Desktop environment. ▶ During 2021, we issued encrypted work laptops for all employees. ▶ During 2021, we tendered for and engaged with a new IT supplier who are carrying out a needs assessment for the organisation to identify any gaps in our security protocols to further strengthen this area.
Financial **Inadequate reserves or cashflow** Reprieve is a charity that is dependent upon donations and grants from individuals, trusts and institutional donors. The financial stability and appropriate use of finances is vital to ensure that Reprieve is able to continue to meet its charitable objects.	▶ Clear and ambitious fundraising strategy that forms the basis of the annual budget which is reviewed at least quarterly. ▶ Reserves Policy reviewed annually by the Board and monitored on an ongoing basis at the Finance Committee meetings
Financial **Fraud or theft** As a small charity working in high risk countries there is a significant risk of fraud or theft of charity resources.	▶ Robust financial policies and procedures in place ▶ Regular oversight of financial controls by Finance Committee.
Compliance **Breach of foreign laws and regulations** During 2021, we undertook a significant amount of work in and some travel to countries which are sanctioned by the US, UK and EU.	▶ Financial sanctions and anti-terrorism procedures in place including screening. ▶ External legal advice sought on the impact of specific Executive Orders on our work areas. ▶ The Risk Committee and Board were notified of the Executive Orders and approved decisions on ongoing casework. ▶ Reprieve is part of a sector wide lawyers' working group which share knowledge and insight on sanctions and implications.
Operational **Safeguarding of clients and staff** The protection from harm of our staff and clients is a priority for Reprieve and remains one of the principal risks of any charity working with vulnerable individuals.	▶ Safeguarding policy in place and updated annually ▶ Safeguarding training provided to all staff during 2021 ▶ Safeguarding training incorporated into induction for all new starters ▶ Legal advice sought on complex safeguarding matters

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 2021. 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 usually 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. Due to Covid-19 this did not take place in 2021 but we are hopeful that it may be possible in 2022. 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.

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

Staff Team

Joint Executive Directors Anna Yearley and Maya Foa led the staff team in 2021.

In addition to the Joint Executive Directors, two other directors, Daniel Dolan and Chai Patel provided oversight of the casework and advocacy teams. The Directors are supported by a team of Deputy Directors who provide direction and support for Reprieve's work. 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 2021, Reprieve employed an average of 44 employees and ended the year with 45 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, paid 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 Joint Executive Directors and approved by the Board through the annual budget approval process. The Joint Executive Directors' salaries are 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. Our current policy is 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 Joint Executive Director and Head of Finance submit financial reports to each Board of Trustees meeting. During 2021, the Joint Executive Directors and the Deputy Director for Legal and Governance were authorised signatories of the bank accounts. Transactions made online require two separate logins. The Joint 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 Joint Executive Director and Head of Finance. 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 ongoing 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.

Reference and administrative information

Trustees	**Lord (James) Wallace of Tankerness QC**	**Chair – Retired April 2021**
	Dame Elish Angiolini	**Chair – Appointed April 2021**
	Nasir Asad Ahmad	Retired – April 2021
	Tanya Steele	Retired – April 2021
	Nadege Genetay	Treasurer
	Adrian Cohen	
	Dr. Andrew Graham	Retired April 2021
	Simon Tuttle	
	Ayesha Hazarika	
	Stephen Kinsella	
	Alexandra Pringle	
	Jane Lush	
	Yemsrach Hailemariam	
	Bella Sankey	Appointed June 2021
	Luca Bosatta	Appointed October 2021
	Dr Shola Mos-Shogbamimu	Appointed April 2022
	Matthew McGregor	Appointed April 2022
	Christopher Duckett	Appointed April 2022

Joint Executive Directors	Anna Yearley	
	Maya Foa	
Casework Director	Chai Patel	Appointed 9 August 2021
Advocacy Director	Daniel Dolan	Appointed as Director 8 April 2021

Registered company number	05777831
Registered charity number	1114900
Registered office	10 Queen Street Place London EC4R 1BE
Auditors	Haysmacintyre LLP 10 Queen Street Place London EC4R 1BE
Bankers	Barclays Bank plc
	Co-operative Bank plc
	Virgin Money plc
	Nationwide plc

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping 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;
- 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; and
- 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 6 April 2022 and signed on their behalf by:



Dame Elish Angiolini DBE PC QC FRSA FRSE, Chair of the Board of Trustees

Independent Auditors' Report

For the year ended 31 December 2021

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Opinion

We have audited the financial statements of Reprieve for the year ended 31 December 2021 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 2021 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 66, 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those applying to small charitable companies, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, corporation tax and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals;
- Challenging assumptions and judgements made by management in their critical accounting estimates; and
- agreeing the validity of recognised receivables on a sample basis and challenging the recoverability assumptions, further assessing for any fraud or bias.

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

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.

Steve Harper

Steven Harper (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory Auditors
Date: 5 MAY 2022

10 Queen Street Place
London EC4R 1AG

FINANCIAL STATEMENTS

Statement of financial activities

	Notes	Restricted funds £	Unrestricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	2	46,400	1,657,464	1,703,864	1,521,604
Charitable activities					
Death penalty (DP)	3	1,015,444	228,167	1,243,611	1,260,982
Promotion of human rights in counter-terrorism (ACT)	3	326,671	228,347	555,018	520,225
Other Trading activities	4	-	3,069	3,069	3,221
Investments	5	-	3,545	3,545	5,806
Rent rebate		-	72,000	72,000	-
Total income		**1,388,515**	**2,192,592**	**3,581,107**	**3,311,838**
Expenditure on:					
Raising Funds	6	116,913	258,416	375,329	352,607
Charitable activities:					
Death Penalty (DP)	7	980,980	1,029,796	2,010,776	2,065,374
Promotion of human rights in counter-terrorism (ACT)	7	306,732	783,471	1,090,203	892,933
Total expenditure		**1,404,625**	**2,071,683**	**3,476,308**	**3,310,914**
Net (expenditure)/income	10	(16,110)	120,909	104,799	924
Transfers between funds		759	(759)	-	-
Net movement in funds		(15,351)	120,150	104,799	924
Reconciliation of funds					
Total funds at 1 January		**48,399**	**1,416,347**	**1,464,746**	**1,463,822**
Total unds at 31 December	16,17	**33,048**	**1,536,497**	**1,569,545**	**1,464,746**

All amounts derive from continuing activities.

Full comparative figures by fund are shown in note 23.

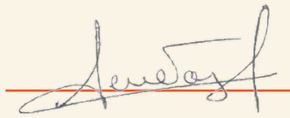
The notes on pages 76 – 89 form part of these financial statements.

Balance sheet

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	12	46,061	26,874
Current assets			
Debtors	13	324,713	250,601
Cash at bank		1,871,410	2,262,876
Total		**2,196,123**	**2,513,477**
Creditors:			
amounts falling due within one year	14	(572,639)	(875,605)
Net current assets		1,623,484	1,637,872
Total assets less current liabilities		1,669,545	1,664,746
Creditors:			
amounts falling due after more than one year	15	(100,000)	(200,000)
Net assets		1,569,545	1,464,746
Charity funds			
Restricted funds	16,17	33,050	48,399
Unrestricted funds	16,17	1,536,495	1,416,347
Total funds		**1,569,545**	**1,464,746**

The financial statements were approved and authorised for issue by the Trustees on 6 April 2022 and signed on their behalf, by:





Dame Elish Angiolini DBE PC QC FRSA FRSE (Chair)

Nadege Genetay (Treasurer)

The notes on pages 76 – 89 form part of these financial statements.

Cash flow statement

	2021 £	2020 £
Cash flows from operating activities:		
Net cash provided by/ (used in) operating activities	(348,499)	25,513
Cash flows from investing activities:		
Interest received	3,545	5,806
Purchase of furniture, fittings and equipment	(46,512)	(6,081)
Total	**(42,967)**	**(275)**
Net cash (used in) investing activities:		
Change in cash and cash equivalents in the reporting period	(391,466)	23,238
Cash and cash equivalents at the beginning of the reporting period	2,262,876	2,239,638
Cash and cash equivalents at the end of the reporting period	**1,871,410**	**2,262,876**
Reconciliation of net income to net cash flow from operating activities:		
Net income for the reporting period (as per the statement of financial activities)	**104,799**	**924**
Adjustments for:		
Depreciation charges	27,324	17,326
Interest received	(3,545)	(5,806)
(Increase)/decrease in debtors	(74,112)	131,343
Increase/(decrease) in creditors	(402,965)	(120,274)
Net cash provided by/ (used in) operating activities	**(348,499)**	**25,513**
Analysis of cash and cash equivalents:		
Cash in hand	708,134	1,103,144
Notice deposits	1,163,276	1,159,732
Total cash and cash equivalents at the end of the year	**1,871,410**	**2,262,876**

The notes on pages 76 – 89 form part of these financial statements.

Notes to the 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) (second edition 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 forecast potential impact of ongoing Covid-19 pandemic, the Trustees have a reasonable expectation that the charitable 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 2021 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 11 April 2006 (company number: 05777831), (charity number: 1114900). The members of the company are the Trustees named on page 63. 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 recognized 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.

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 and 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.

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.

Benefits received and receivable, such as rent-free periods, as an incentive to sign an operating lease are recognized on a straight-line basis over the non-cancellable contracted term of the lease in line with FRS102.

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.

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.

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

	Total Funds 2021 £	Total Funds 2020 £
Donations	1,452,699	1,322,258
Tax claimable on gift aid donations	182,503	175,881
Other corporate donations	68,662	23,465
Total	**1,703,864**	**1,521,604**

3 Income from charitable activities

Grants and donations:	Total Funds 2021 £	Total Funds 2020 £
Promotion of human rights in counter-terrorism (ACT)		
Bertha Foundation	114,362	133,499
Clifford Chance	25,160	49,751
G R Waters Charitable Trust	-	31,000
CRH Trust	5,000	-
HMRC JRS GRANT	2,437	-
Joseph Rowntree Charitable Trust	50,000	66,000
Joseph Rowntree Trust	18,096	-
Lush	-	5,000
Open Society Institute	18,267	42,896
Reprieve US	47,748	63,204
Roddick Foundation	47,077	
Sigrid Rausing Trust	100,000	100,000
The David and Elaine Potter Foundation	22,500	25,000
Tolkien Trust	95,000	-
Vital Projects Fund	-	-
Other grants (below £2,000)	9,371	3,875
Total	**555,018**	**520,225**

Income from charitable activities continued

Grants and donations:	Total Funds 2021 £	Total Funds 2020 £
Death penalty (DP)		
American Bar Association	1,137	-
Bertha Foundation	9,547	14,000
Clifford Chance	25,160	49,751
Cornell	23,775	7,037
CRH Trust		5,000
European Commission	404,947	320,872
Evan Cornish Foundation	10,000	10,000
Foreign and Commonwealth Office	141,413	121,267
G R Waters Charitable Trust	-	31,000
Garden Court	4,000	-
German Federal Foreign Office	(180)	89,232
Highway One	10,000	10,000
HMRC JRS GRANT	2,437	-
Joseph Rowntree Trust		7,000
Lush		5,000
Open Society Institute	39,813	103,027
Postcode Lottery	250,000	250,000
Reprieve US	47,748	63,204
Role UK	7,312	2,350
Sounouyergon Foundation	11,606	12,285
Swiss FDFA	-	6,173
Sigrid Rausing Trust	100,000	100,000
The Nuhanovic Foundation		5,116
The David and Elaine Potter Foundation	22,500	25,000
The Law Society Charity	5,000	4,000
Tolkien Trust	95,000	-
Vital Projects Fund	23,487	12,793
Other grants (below £2,000)	8,909	6,875
Total	**1,243,611**	**1,260,982**
Total for all grants and donations	**1,798,629**	**1,781,207**

4 Other trading activities

	Total Funds 2021 £	Total Funds 2020 £
Speaker fees and book royalties	3,069	3,221

5 Investment income

	Total Funds 2021 £	Total Funds 2020 £
Bank interest	3,545	5,806

6 Cost of raising funds

	Total Funds 2021 £	Total Funds 2020 £
Direct costs	146,487	171,529
Support costs	50,090	42,092
Staff costs	178,752	138,986
Total	**375,329**	**352,607**

7 Charitable activities

	DP 2021 £	ACT 2021 £	Total Funds 2021 £	Total Funds 2020 £
Direct costs	730,183	327,315	1,057,498	1,135,534
Support costs	268,346	145,492	413,838	353,147
Staff costs	1,012,247	617,396	1,629,643	1,469,626
Total	**2,010,776**	**1,090,203**	**3,100,979**	**2,958,307**

Prior year comparative figures	DP 2020 £	ACT 2020 £	Total Funds 2020 £
Direct costs	884,704	250,830	1,135,534
Support costs	246,553	106,594	353,147
Staff costs	934,117	535,509	1,469,626
Total	**2,065,374**	**892,933**	**2,958,307**

8 Analysis of support costs

	Fundraising 2021 £	DP 2021 £	ACT 2021 £	Total Funds 2021 £	Total Funds 2020 £
Premises	2,251	12,061	6,539	20,851	24,262
IT	2,006	10,748	5,827	18,581	34,750
Office	9,914	53,111	28,796	91,821	9,074
Staff costs & associated costs	31,345	167,924	91,045	290,314	287,956
Governance	4,574	24,502	13,285	42,361	38,197
Total	**50,090**	**268,346**	**145,492**	**463,928**	**395,239**

Prior year comparative figures	Fundraising 2020 £	DP 2020 £	HRACT 2020 £	Total Funds 2020 £
Premises	2,690	15,758	6,814	24,262
IT	3,701	21,677	9,372	34,750
Office	966	5,661	2,447	9,074
Staff costs & associated costs	30,667	179,629	77,660	287,956
Governance	4,068	23,827	10,302	38,197
Total	**42,092**	**246,552**	**106,595**	**395,239**

9 Governance costs

	Total Funds 2021 £	Total Funds 2020 £
Audit and accountancy fees	20,460	15,180
Other Direct cost	2,586	3,064
Staff costs	19,314	19,953
Total	**42,360**	**38,197**

10 Net income/(expenditure) for the year

	2021 £	2020 £
This is stated after charging		
Depreciation of tangible fixed assets:		
- owned by the charity	27,324	17,326
Pension costs	82,835	80,879
Auditors' remuneration		
- audit services (excluding VAT)	13,800	11,850
- other services	900	3,100

During the year, no Trustees received any remuneration (2020: £Nil) or any benefits in kind (2020: £Nil).
During the year, no Trustees were reimbursed expenses (2020: £Nil).

11 Staff costs

Staff costs were as follows:	**2021 £**	**2020 £**
Wages and salaries	1,795,601	1,789,646
Social security costs	197,167	195,962
Pension costs	82,835	80,879
Total	**2,075,603**	**2,066,487**

The average monthly number of employees during the year was as follows:	**2021 No.**	**2020 No.**
Charitable activity		
Death Penalty (DP)	22	20
Promotion of human rights in counter-terrorism (ACT)	12	10
Raising funds - fundraising	4	3
Support	6	6
Total	**44**	**38**

Two employees (2020: two) received remuneration within the banding £60,000 to £70,000 in the year.

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 £474,215 (2020: £489,549).

12 Tangible fixed assets

	Office equipment £	Furniture & fittings £	2021 Total £
Cost			
At 1 January 2021	144,378	1,582	145,960
Additions	46,512	-	46,512
At 31 December 2021	**190,890**	**1,582**	**192,472**
Depreciation			
At 1 January 2021	117,505	1,582	119,087
Charge for the year	27,324	-	27,324
At 31 December 2021	**144,829**	**1,582**	**146,411**
Net Book Value			
At 31 December 2021	46,061	-	46,061
At 31 December 2020	26,874	-	26,874

13 Debtors

Debtors	**2021 £**	**2020 £**
Grants receivable and other accrued income	186,117	119,990
Trade debtors	1,782	-
Tax recoverable on gift aid	41,100	39,972
Rent deposit	13,041	45,566
Prepayments	82,673	43,973
Other debtors	-	1,100
Total	**324,713**	**250,601**

14 Creditors: amounts falling due within one year

Creditors	**2021 £**	**2020 £**
Trade creditors	69,785	39,697
Other taxation and social security	55,585	50,351
Other creditors	16,735	114,176
Funds held as Agent	-	36,740
Accruals & deferred income (see below)	430,534	634,641
Total	**572,639**	**875,605**

15 Creditors: amounts falling due after more than one year

Creditors	2021 £	2020 £
Deferred income (see below)	100,000	200,000
Total	**100,000**	**200,000**

Deferred income as at 31 December 2020 totalled £728,611 of which £528,611 was released to income in 2021 and £200,000 remains deferred as at 31 December 2021 forward into 2022. Deferred income as at 31 December 2021 totalled £420,000, of which £100,000 is to be released to income in 2023, and the balance of £320,000 relates to the next financial period.

16 Statement of funds

	Brought forward 2021 £	Income 2021 £	Expenditure 2021 £	Transfers 2021 £	Carried forward 2021 £
Unrestricted funds					
General funds	1,416,347	2,192,592	(2,071,683)	(759)	1,536,497
Restricted funds					
Casework					
OMCT	1,161	-	-	-	1,161
German Federal Foreign Office	-	47,077	(47,077)	-	-
Reprieve US	-	95,496	(95,496)	-	-
Bertha Foundation	-	123,909	(123,909)	-	-
EC Project	47,997	404,948	(427,829)	-	25,116
Individuals	-	22,400	(22,400)	-	-
Postcode Lottery	(759)	148,725	(146,383)	759	2,342 -
Foreign Commonwealth Office	-	50,319	(50,319)	-	-
Clifford Chance	-	250,000	(245,569)	-	4,431
OSI	-	58,079	(58,079)	-	-
Other restricted funds	-	163,564	(163,564)	-	
Advocacy					
Donations from individuals	-	24,000	(24,000)	-	-
Total Restricted funds	**48,399**	**1,388,515**	**(1,404,625)**	**759**	**33,048**
Total of funds	**1,464,746**	**3,581,107**	**(3,476,308)**		**1,569,545**

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, Kenya, Tanzania and the USA.

17 Statement of funds continued

Statement of fund movements for the prior year	Brought forward 2020 £	Income 2020 £	Expenditure 2020 £	Transfers 2020 £	Carried forward 2020 £
Unrestricted funds					
General funds	1,323,296	1,819,931	(1,726,880)	-	1,416,347
Restricted funds					
Casework					
OMCT	1,161	-	-	-	1,161
German Federal Foreign Office	-	89,232	(89,232)	-	-
Reprieve US	6,656	126,407	(133,063)	-	-
Bertha Foundation	-	147,499	(147,499)	-	-
EC Project	21,740	320,872	(294,615)	-	47,997
Individuals	-	30,735	(30,735)	-	-
Postcode Lottery	-	250,000	(250,000)	-	-
Foreign Commonwealth Office	-	123,617	(124,376)	-	(759)
Clifford Chance	35,980	99,502	(135,482)	-	-
OSI	31,819	145,924	(177,289)	-	-
Other restricted funds	43,170	136,119	(179,289)	-	-
Advocacy					
Donations from individuals	-	22,000	(22,000)	-	-
	140,526	**1,491,907**	**(1,584,034)**	-	**48,399**
Total of funds	**1,463,822**	**3,311,838**	**(3,310,914)**	**-**	**1,464,746**

18 Analysis of net assets between funds

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Tangible fixed assets	-	46,061	46,061
Current assets	33,050	2,163,073	2,196,123
Creditors due within one year	-	(567,639)	(567,639)
Creditors due in more than one year	-	(100,000)	(100,000)
Total	**33,050**	**1,541,495**	**1,574,545**

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £
Tangible fixed assets	-	26,874	26,874
Current assets	298,399	2,215,078	2,513,477
Creditors due within one year	(250,000)	(625,605)	(875,605)
Creditors due in more than one year	-	(200,000)	(200,000)
Total	**48,399**	**1,416,347**	**1,464,746**

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 £82,209 (2020: £80,879). Contributions totalling £nil (2020: £1,887) were payable to the fund at the balance sheet date and are included in other creditors.

20 Operating lease commitments

At 31 December 2021, the company had annual commitments under non-cancellable operating leases as follows:

	Office premises	
Expiry date:	**2021 £**	**2020 £**
Amounts due < 1 year	137,138	33,500
Between 2 and 5 years	468,554	-

The charge to the Statement of Financial Activities in 2021 is £79,997 (2020 £128,682).

21 Related party transactions

The Charity received a total of £42,519 (2020: £42,135) in donations from trustees in their personal capacity, none of which remains outstanding at the balance sheet date.

The Charity received £10,000 (2020: £11,000) from the Hollick Family Foundation. Lady Sue Woodford-Hollick is a trustee of the Hollick Family Foundation and was a trustee of the Charity until April 2020 and is now an ambassador.

The Charity received £10,000 (2020: £25,000) from the Laura Kinsella Foundation. Stephen Kinsella is a trustee of the Laura Kinsella Foundation and of the Charity.

At 31 December 2021 an amount of £nil (2020: £300) was included within debtors in relation to a staff loan to the Executive Director.

There were no other related party transactions in the current or previous year.

22 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 2021, Reprieve US provided a sub grant to Reprieve UK for £75,649 (2020: £126,407). This was to directly employ a staff member in London working in the operational 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 fully spent in this year and we carried forward £nil (2020: £47,997).

23 Comparative statement of financial activities

	Notes	Restricted funds £	Unrestricted Funds £	Total 2020 £
Income from:				
Donations and legacies	2	52,735	1,481,154	1,533,889
Charitable activities				
Death penalty (DP)	3	1,083,822	164,875	1,248,697
Promotion of human rights in counter-terrorism (ACT)	3	355,350	164,875	520,225
Other Trading activities	4	-	3,221	3,221
Investments	5	-	5,806	5,806
Total income		**1,491,907**	**1,819,931**	**3,311,838**
Expenditure on:				
Raising Funds	6	135,441	217,166	352,607
Charitable activities				
Death Penalty (DP)	7	1,085,005	980,369	2,065,374
Promotion of human rights in counter-terrorism (ACT)	7	363,588	529,345	892,933
Total expenditure		**1,584,034**	**1,726,880**	**3,310,914**
Net (expenditure)/income	10	(92,127)	93,051	924
Transfers between funds		-	-	-
Net movement in funds		(92,127)	93,051	924
Reconciliation of funds				
Total funds at 1 January		140,526	1,323,296	1,463,822
Total funds at 31 December	**16,17**	**48,399**	**1,416,347**	**1,464,746**

REPRIEVE

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Design by Maia

REPRIEVE

England & Wales - Charity number 1114900

Accounts

REPRIEVE

As amended

2020 Annual Report & Financial Statements

Reprieve is a company limited by guarantee and registered charity
• Registered Number: 05777831 • Charity Number: 1114900

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2020 was a year like no other. Every aspect of Reprieve's work, both in the UK and all across the world, was affected by the COVID-19 pandemic.

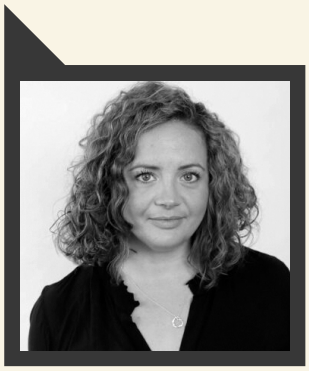
As the eyes of the public, governments and the media were understandably fixed on the ongoing health crises, Reprieve continued in our fight to advance abolition of the death penalty around the world and to secure justice for victims of extreme human rights abuses. But the way we work had to change in almost every way; our staff were working from home, the courts were shut or trials hugely delayed, the court of public opinion was saturated, it was difficult to cut through the noise and tell the stories of our clients.

In the midst of it all, executions, injustice and torture continued and our clients needed us more than ever. Many were at particular risk of the virus following years of mistreatment and torture, from being held in unsanitary conditions where social distancing is simply not possible. Delays in cases and hearings were common, further stalling hopes for justice or freedom. Visits and communications were sporadic at best and often impossible, exacerbating clients' isolation. Some governments even took advantage of the unprecedented situation to push through more executions and retrograde laws to cement political power.

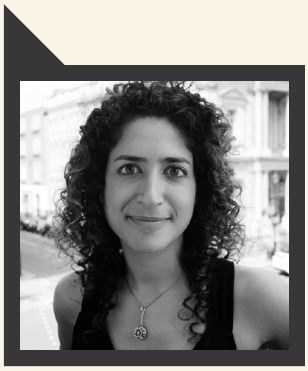
Reprieve is a nimble and agile organisation and one which is supported by a community of allies dedicated to improving and saving the lives of some of the world's most marginalised people. We were fortunate to have been able to continue to do our critical work during this difficult period. Working closely with our fantastic network of partners and in-country fellows, we were able to shift our strategies and ensure our clients remained supported, and the issues we campaign on didn't drop off the agenda. We invested in digital solutions and continued to offer pastoral support through telephone calls and newsletters when visits were forbidden. We shone a light on the effects and risks of COVID on our clients, emphasising prison overcrowding and the vulnerability of prisoners. And we managed to take huge strides forward in our work.

Through this report, you will read more about the work we undertook and some of our key achievements from the year. None of this would be have been possible without the dedication and passion of the Reprieve community and we would like to thank each and every person who donated their time, expertise, support and money to Reprieve through what was, undeniably, a strange and difficult year for all.

Thank you for all your support.



Anna Yearley
Joint Executive Director



Maya Foa
Joint Executive Director

Intro duction

Foreword



Lord (James) Wallace of Tankerness QC
Chair of Trustees

As I look back on my fourth year as Chair of Reprieve's Board of Trustees, I continue to be in awe of the impact of our small but courageous organisation. As ever, I am inspired by what Reprieve has managed to achieve, even more so during such a tumultuous year.

In this report you will read how we continued to take giant strides towards our vision of a world free from the death penalty and state-perpetrated human rights abuses. More so than ever, Reprieve used innovative and strategic approaches, utilising the power of the law, effective advocacy and public mobilisation. And the impact was remarkable.

In March, Reprieve and our partners helped to secure the acquittal of three defendants who were arrested as teenagers in 2016 for protesting against the Egyptian government, and sentenced to death. We continue to campaign for a world where juveniles can never face the death penalty. We also continue to work on the Resentencing Project in Malawi where 146 people have now been released from death row; building on this work, we have begun a project in Kenya, where we hope to support the resentencing of thousands of people who previously received a mandatory death sentence and are now entitled to a new sentencing hearing.

In March, the Appeals Chamber of the International Criminal Court (ICC) handed down a widely-awaited judgment permitting the Prosecutor to open a formal investigation into war crimes committed in Afghanistan by US, European and Afghan forces and the Taliban. This is a significant step forward towards justice and accountability for our clients who were subjected to torture, rendition and indefinite detention at Guantánamo Bay, as well as those who were victims of the US drone programme.

Our unique Life After Guantánamo project continues to help former Guantánamo Bay detainees and their family members as they strive to rebuild their lives following years of detention and torture. During 2020, we supported 43 former detainees and their families in 21 countries around the world. The positive effects of this programme cannot be overstated as we facilitate invaluable legal advice, psychological support, family reconciliation, employment support and much more.

And while we cannot ignore the resumption of Federal executions in the United States after a 17-year hiatus, there are signs of hope on the horizon. President Trump's Administration oversaw the killing of ten people on federal death row, more than any U.S. president since the 19th century. But this was out of out of step with executions at state level and took place despite continued waning public support for capital punishment. In 2020 there were 17 executions in the United States. Although that is 17 too many, this marks the lowest number of executions in 29 years, and the fifth consecutive year with fewer than 30 executions.

This is just a snapshot of Reprieve's work and impact over the past 12 months, and there are so many more highlights, too many to cover here or even in this report. And there is cause for optimism as we begin 2021. We believe significant change can be achieved across the US death penalty landscape and at Guantánamo Bay – the latter of which President Biden has said he would work to close. We are under no illusions that challenging times lie ahead but the team is uniquely placed to take on this work and to persevere to make these changes a reality. In April 2021, I will be stepping down as the Chair of Reprieve's Board but I look back at the past four years with great pride for everything the organisation has achieved. It has been a privilege to work with such talented, tireless and committed people. I very much look forward to continuing to support the work in any way that I can. I know I will continue to watch in as Reprieve goes on to carry out even more life-saving and life-enhancing work, making the world a fairer and more just place for all.

The Trustees, who are also the Directors of the Company for the purposes of company law, present their report (pages 3-45) and accounts (pages 49-64) for the year ended 31 December 2020. 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" 2019.

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.

Our Objects

Promoting human rights throughout the world



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.
- The related rights to equal treatment, a fair trial and freedom from torture or cruel, inhuman and degrading treatment or punishment
- 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



A world without the death penalty or extreme human rights abuses

Reprieve's Vision is a world without the death penalty, or extreme human rights abuses carried out in the name of "counterterrorism" or "national security."

Our Mission



To use strategic interventions to achieve our vision

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 in the name of "counterterrorism" or "national security."

IMPACT REPORT

388
JUSTICE SECURED

We worked to secure justice for 388 people through our Extrajudicial Executions project



This included supporting legal action on behalf of 66 people who have been killed in US drone strikes



40
COUNTRIES WORLDWIDE

We worked in 40 countries worldwide

78



We worked on the cases of 78 individuals facing a death penalty across 15 different countries

17
LIVES SAVED

17 of these beneficiaries were saved from a death sentence or execution.





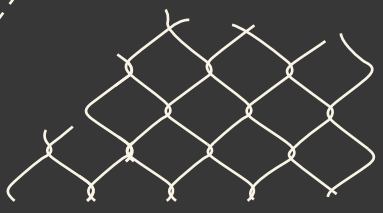
The USA recorded the lowest number of executions in 29 years

31

We assisted 15 adults and 16 children detained in North-East Syria







7
DETAINEES

We provided legal support and representation to seven detainees in Guantánamo Bay



43
SUPPORTED

We also provided legal, pastoral and resettlement support to 43 former Guantánamo detainees through our Life After Guantánamo project

Some of our highlights from 2020

- **February:** The California Supreme Court unanimously decided to overturn the conviction of a longstanding Reprieve client, after spending 35 years on death row.
- **March:** Ammar el-Sudany, Belal Hasnein and Abdullah Moniem were acquitted after being arrested as teenagers in 2016 for protesting against the Egyptian government, and sentenced to death. SEE PAGE 15
- **March:** The appeals chamber at the International Criminal Court authorised an inquiry into war crimes and crimes against humanity during the Afghanistan war, overturning a previous decision. SEE PAGE 25
- **March:** Colorado became the 22nd state to abandon the death penalty. SEE PAGE 11
- **April:** Saudi Arabia's Human Rights Commission announced a Royal Decree that meant children should no longer be eligible for the death penalty. SEE PAGE 14
- **April:** The President of Tanzania pardoned 3,700 people and commuted 256 death sentences including four Reprieve clients. SEE PAGE 16
- **June:** Ohio revealed that it will not carry out any executions in 2020 despite previously projecting that it would execute 27 people. SEE PAGE 11
- **June:** Reprieve published a report on drug policy in Indonesia in the context of the UN's Sustainable Development Goals (SDGs) and the country's application of the death penalty. SEE PAGE 12
- **July:** The death sentences of two Burmese migrant workers, were commuted to life in prison in Thailand. Reprieve coordinated letters from influential UK figures in support of their clemency application. READ MORE
- **November:** We highlighted the cases of Mohammed Ramadhan and Hussain Moosa in the lead up to the Bahrain Grand Prix, which elicited a response form Lewis Hamilton and received widespread media attention. READ MORE
- **December:** Following a bail hearing at Malawi's Supreme Court, Charles Khoviwa was released from prison after 19 years.

Impact Report

Death Penalty



8

Impact Report *Death penalty*

[Strategic Projects]

Reprieve works to limit the application of the death penalty by chipping away at its use, challenging systems of injustice and running thematic campaigns to change public perceptions.

9

Preventing misuse of medicine



The lethal injection was billed as a 'kinder, gentler, more humane' method of execution when it was introduced thirty years ago. In 2015, US Supreme Court Justice Sotomayor described it as "the chemical equivalent of being burned at the stake." Reprieve's work on the lethal injection is aimed at debunking the pervasive myth of the humane execution. We support litigators with method challenges, and assist healthcare companies who object to the misuse of their products in torturous executions.

Reprieve's strategic work on cases and issues related to method of execution has contributed to the long-term decline in capital punishment in the US:

DIFFICULTY SOURCING LETHAL INJECTION DRUGS

1991

In 2020, there were 17 executions carried out across the US, the lowest number since 1991. **Only five states carried out executions**, and only Texas executed more than one person, marking the lowest number of state-level executions since 1983

82%

The vast majority (82%) of the states that retain the death penalty **did not carry out a single execution in 2020**, due in part to issues relating to lethal injections

42%

A large proportion (42%) of execution stays and reprieves in 2020 were issued due to lethal injection issues

55%

Gallup polling shows that Americans' **support for the death penalty in 2020 was lower than at any point in nearly five decades**, and fewer than six in 10 Americans (55%) are in favour of the death penalty for convicted murderers

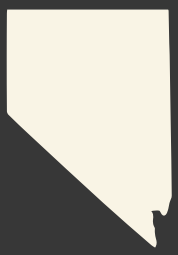
On the campaign trail Joe Biden pledged to **end the federal death penalty**. This is particularly important as 2020 saw the resumption of federal executions after a 17 year hiatus. There were more federal executions in 2020 (10) than in all states combined, a first in American history.

It is projected that the misuse of medicines in executions will see a further decline in 2021.

REGIONAL VICTORIES



In March, Colorado became the 22nd state to **abandon the death penalty**, with the Governor declaring "the drugs prescribed in law are not commercially available…the legislature needs to either fix the death penalty so that we can execute people or end the death penalty. They've chosen to end it."



In April, Nevada **relinquished its supply of drugs** for use in executions following a lengthy legal battle with pharmaceutical companies that accused the state of obtaining their medicines through deception. Following this development, the state Attorney General acknowledged that the state no longer had the drugs to carry out future executions.



In December, Ohio Governor DeWine announced that **lethal injection is no longer an option** in the state, declaring the method is "impossible from a practical point of view today," after halting all 14 scheduled executions in 2020. The Governor repeatedly cited public health concerns raised by pharmaceutical companies who communicated their opposition to the misuse of their medicines.



In 2020, Virginia became the first US state in history to **repeal execution secrecy legislation**. Execution secrecy laws have been introduced in some states in efforts to enable prisons to violate business contracts to procure medicines for executions. In repealing this legislation, Virginia officials have rejected execution secrecy and protected vital medicines from lethal misuse.

With execution numbers at historic lows and public support for the death penalty waning, our work has undoubtedly saved lives, and changed the US death penalty landscape for the better.

Reorienting Drug Policy



Death sentences and executions have been a high profile part of Indonesia's anti-drug strategy. In 2020, Reprieve and our Indonesian partner, LBH Masyarakat, proposed that Indonesia's commitment to implementing the Sustainable Development Goals (SDGs) will not be achieved unless its drug policy is reformed, including abolishing the death penalty for drug offences.

On 26th June 2020 (International Day Against Drug Abuse and Illicit Trafficking), Reprieve and LBH Masyarakat (LBHM) launched our report analysing Indonesia's drug policy through the lens of the SDGs. Indonesia has strongly embraced the SDGs, placing them at the centre of its national and international policy agenda. But our report finds that Indonesia's hard-line drug policies are undermining efforts to promote a peaceful and inclusive society with "access to justice" for all (SDG 16) – and makes targeted recommendations for reform.

The report launch was well attended with representatives from the Indonesian Ministry of Law and Human Rights, Indonesian Ministry of Social Affairs, Indonesian Ministry of National Development Planning, as well as numerous foreign embassies and diplomats, the UN Office on Drugs and Crime, UN Development Programme, Asian Development Bank, and others. Responses to the report were overwhelmingly positive.

There is still a way to go before the death penalty for drug offences is abolished in Indonesia, but by framing the debate in terms of the SDGs, we have opened up a constructive discussion with key Indonesian decision-makers.

Internationally, too, there has been a great deal of interest in this novel approach, which resonates in jurisdictions where the SDGs have more political traction than human rights arguments. We are working to disseminate the approach to anti-death penalty groups across the world.

OUR PARTNERS

LBH Masyarakat is a not-for-profit organisation based in Indonesia that provides legal aid for the poor and victims of human rights abuses, undertakes legal empowerment education, provides legal services for people facing the death penalty, and advocates for legal reforms and human rights protections.

Reprieve and LBHM have worked together for over eight years to assist people facing the death penalty in Indonesia. Many of the cases we work on involve individuals who are especially vulnerable to miscarriages of justice, including those facing a death sentence for drug offences. This year, we collaborated on a report and campaign that sought to leverage Indonesia's commitment to the Sustainable Development Goals to advocate for development-led, evidence-based criminal justice and drug policy reforms.

[Regional casework]

Reprieve's work against the death penalty is tailored to each jurisdiction. We work closely with partners to identify cases where we are able to work together to prevent death sentences and executions, and where the individual case is most likely to create systemic change. Our work includes legal work, investigative work, and political and public advocacy.

Case study: Saudi Arabia



Saudi Arabia executed 25 people in 2020, the lowest number since Reprieve and our partner, the European Saudi Organisation for Human Rights (ESOHR) began monitoring executions in 2013. After years of tireless campaigning, the Kingdom also announced a Royal Decree ostensibly eliminating the death penalty for children. But despite these positive steps, there is still a long way to go.

Ali al-Nimr, Dawood al-Marhoon and Abdullah al-Zaher were sentenced to death in Saudi Arabia in 2015 for 'crimes' they were alleged to have committed as children. Their crimes included allegedly participating in pro-democracy protests and "explaining how to give first aid to protesters". All three were tortured into 'confessions' and convicted in secretive trials.

Reprieve and ESOHR have campaigned on their behalf ever since, calling on the Kingdom to commute their death sentence and abolish the death penalty for crimes committed by children altogether. By exposing the Kingdom to intense international scrutiny – through public campaigns, media coverage and advocacy with the UN and foreign governments – we have kept a spotlight on the issue, and this has helped keep the young men alive.

In April, Saudi Arabia announced that a Royal Decree had been issued eliminating the death penalty for children - it was later announced that this would be applied retroactively and that Ali, Dawood and Abdullah's death sentences would be reviewed, with a maximum punishment of ten years' imprisonment.

At the beginning of 2021, Ali, Dawood and Abdullah had their death sentences commuted, which is an incredible achievement in their cases – and one we have been working for years to achieve alongside our partners, ESOHR. But there is still much work to do, including in the case of Mohammed al-Faraj, where prosecutors are still seeking the death penalty. Mohammed was just 15 when he was arrested and charged with offences that include attending a funeral when he was nine years old.

In the media

We will stop putting children to death, vows Saudi Arabia

THE TIMES

Saudi Arabia executed them after questionable trials. Now it won't give up the bodies for proper burial

THE WASHINGTON POST

Saudi Arabia executed 184 people in 2019: Rights group

AL-JAZEERA

Case study: Egypt



Egypt continues to apply the death penalty at an unprecedented rate. It is being used as a tool of political repression – resulting in juveniles, protestors and human rights defenders being sentenced to death. Mass trials have become commonplace, indicating a complete disregard for the right to a fair trial and the right to life.

Reprieve, working closely with our partners in Egypt, has continued to document the number of death sentences handed down in the country through the Egypt Death Penalty Index, bringing transparency to an otherwise opaque system.

In March, we helped to secure the acquittal of three defendants who were arrested as teenagers in 2016 for protesting against the Egyptian government, and sentenced to death. Ammar was just 17 when he was tortured into a confession - hung by his arms for three days and subjected to electric shocks. A fourth juvenile's death sentence was commuted to a prison sentence.

For over two years, Reprieve worked to highlight their plight and campaign on their behalf. Thanks to our efforts, we ensured their trial was attended and monitored by the EU and other European missions. We also secured a joint letter from cross-party MPs and Lords addressed to the Foreign Secretary calling for the release of the four juveniles, as well as briefed diplomatic missions to undertake international advocacy on the cases. Our submission to the Working Group on Arbitrary Detention resulted in the issuing of an Opinion in the case which found Egypt was in violation of its obligations under the UN Declaration of Human Rights and called for the immediate release of the juveniles.

While Egypt has laws in place that state children should not face the death penalty, our investigations have identified a number of cases where children were tried in mass trials alongside many, sometimes hundreds, of adults, and given the death penalty. We are working with our partners to draw attention to this unjust practice and help prevent the execution of others caught up in Egypt's deadly mass trial complex.

In the media

UK urged to act over men facing death in Egypt for alleged childhood crimes

THE GUARDIAN

Case study: Tanzania

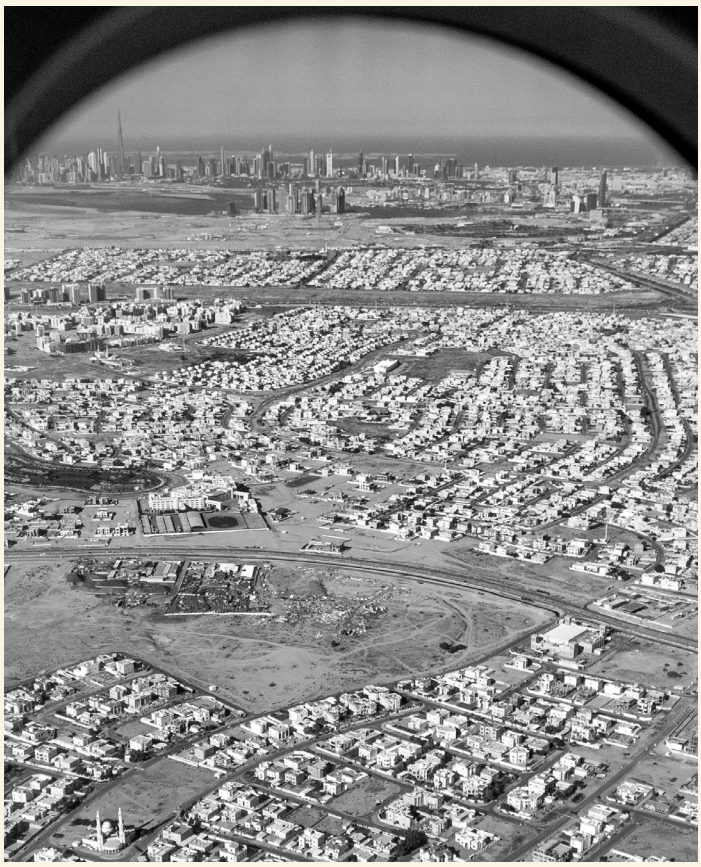


In Tanzania, we have worked closely with our partners to seek fair and just outcomes for individuals facing the death penalty in the country. The past year has presented a number of challenges – such as Tanzania's withdrawal from the African Court – but it has also brought hope for many of our clients.

Towards the end of April, the President of Tanzania pardoned 3,700 people and commuted 256 death sentences, including a number of Reprieve clients. These individuals are now eligible for a full pardon from the President and we have been working with our partners to put together strong pardon applications. These were submitted to the Office of the President and the Attorney General at the end of 2020 and are currently pending consideration.

OUR PARTNERS

Legal and Human Rights Center (LHRC) is a Tanzanian human rights NGO working to empower the public, and to promote, reinforce and safeguard human rights and good governance in Tanzania. LHRC and Reprieve have partnered since 2018 to limit the application of the death penalty in Tanzania. We collaborate on a number of death penalty cases in domestic courts and at the African Court of Human and People's Rights. These cases seek to save the lives of individuals, whilst challenging systemic failings in Tanzania's death penalty system. This year Tanzania's President commuted 250 death sentences, including 10 cases that we worked on.



CASE STUDY: RAJABU & OTHERS VERSUS REPUBLIC OF TANZANIA

In November 2019, the African Court of Human and Peoples' Rights issued a landmark ruling in the case of Rajabu, finding that the mandatory death penalty in Tanzania is contrary to the African Charter's human rights guarantees. The Court ordered that Tanzania should implement this decision by revising its penal code to remove the mandatory death penalty within one year.

Similar rulings in domestic courts of other countries in the region (Malawi, Uganda, Kenya) have triggered successful resentencing initiatives. However, a year after the ruling, in November 2020, Tanzania withdrew from the African Court, meaning the Court no longer has jurisdiction over matters brought by citizens and NGOs against Tanzania, and signalling the Rajabu judgement was less likely to be implemented. Alongside our partners, Reprieve worked hard in the months leading up to the withdrawal to ensure as many individuals as possible were able to submit applications to the African Court for review of their sentence. Following the withdrawal, we are continuing to investigate how to best utilise the African Court through the remaining available mechanisms, as well as advocating with key decision makers in Tanzania to implement important existing judgments, such as Rajabau.

CASE STUDY: LILA*

Lila is a 61 year old Tanzanian woman who spent nine years languishing on death row accused of premeditated murder – a crime she repeatedly stated she did not commit – in circumstances which very much looked to be an unfortunate accident.

*Not her real name

Our investigations revealed that her trial was deeply flawed as a number of key witnesses were not called, and the Court failed to properly consider Lila's defence. Furthermore, we have very real concerns that she is suffering now, and may also have suffered at the time of the crime and trial, from serious mental health conditions, which rendered her death sentence in breach of international law. After years of investigation, legal challenges and clemency applications, we were delighted that she was included in a list of prisoners whose death sentences were commuted by the President of Tanzania. Lila has now been moved to a different section of the prison and is able to interact with other women in prison – and we continue to seek her release.

Case study: Kenya



In December 2017, Kenya's Supreme Court ruled the mandatory death penalty unconstitutional making thousands of people in prison eligible for a sentence rehearing. Following the ruling, Reprieve has been working to support the implementation of a successful resentencing project which would see almost 5,000 eligible people sentenced to death receive new hearings that conform to international law standards.

In 2020, Reprieve made great progress on the mammoth task of resentencing almost 5,000 people on death row in Kenya and throughout the year we built solid foundations for the project. Reprieve's Fellows in Kenya have travelled the length and breadth of the country to collect court files and identify priority cases for resentencing. We have developed a network of over 20 pro bono defence counsels and have ambitious plans to deliver trainings on mitigation, mental health and other relevant issues. We have mapped all the key stakeholders and developed partnerships with many, including the Kenya National Commission for Human Rights, the judiciary, the Prison and Probation Services and community rehabilitation programmes. We have also mapped Kenya's media landscape and are building strategies to garner community support for resentencing using storytelling.

This work builds on the Malawi Resentencing Project which to date has seen over 146 individuals formerly sentenced to the mandatory death penalty released from death row. Resentencing in Kenya is a far larger undertaking, but we are working hard to implement lessons learned, sharing expertise and best practice in order to make the project just as successful.



Impact Report

Secret Prisons



19

Case study: Guantánamo



Guantánamo Bay has become the enduring symbol of injustice for our generation. It stands for torture, abuse and indefinite detention without charge or trial.

It costs $13,800,000 per year to hold one person in Guantánamo. That means it costs US taxpayers $552 million a year to keep the remaining 40 men in the prison camp. Each night, US taxpayers foot a $29,000 bill per person - more than any US federal prison.

REPRIEVE'S CLIENTS

Abdul Latif Nasser was cleared for release by six US government departments and security agencies in 2016. But President Trump came to power in 2017, before the bureaucracy around his release could be completed, and so Abdul Latif remains detained. He has a loving family to return to and a home country that is ready to accept him.

Saifullah Paracha is Guantánamo's oldest detainee at 73 years old. The father of four has been detained for over 17 years without charge or trial and is in extremely poor health. In 2020 he suffered a third heart attack.

Ahmed Rabbani, a Pakistani taxi driver who was arrested in a case of mistaken identity, endured over 540 days of torture in CIA custody before being sent to Guantánamo – he has still never been charged with a crime despite being detained for 19 years.

Khalid Qassim, an artist who has spent 18 years in Guantánamo, and has used his time there to learn English and Spanish. He too has never been charged with a crime.

Abdul Rabbani is named in the Senate Torture report as one of 119 individuals tortured by the CIA, he has been held in Guantánamo for over 17 years.

Abdulmalik Bajabu is a Kenyan national. He is a devoted husband and father of three who was held in Bagram, and has been detained in Guantánamo without charge or trial since 2007. He is an avid reader and a holistic healer and all he wants is to return home to be with his family.

Asadullah Haroon Gul is an aspiring beekeeper who grew up in a refugee camp. He has spent his time in Guantánamo learning English so he can support his daughter's education on his eventual release. But for the time being, he remains locked up without charge.



Phil Pasquini / Shutterstock.com

2020 DEVELOPMENTS

Throughout 2020, Reprieve continued to progress petitions to determine the lawfulness of detention on behalf of our seven Guantánamo clients, none of whom have ever been charged with a crime. Hampered by years of bad legal precedent, and a President who had pledged that there would be "no new releases", much of our effort was focused on keeping the men's stories alive in the public eye. In an election year this was more important than ever, to keep up the political pressure for the issue to be resolved, once and for all.

All in all, more than a hundred articles featured Reprieve's work in Guantánamo and the stories and voices of our clients, in influential media outlets across the world.

2020 HIGHLIGHTS

- The popular podcast Radiolab released a six-part series about our client Abdul Latif Nasser, called 'The Other Latif'. The podcast helped to bring Abdul Latif's sympathetic story to a huge audience, led to stories in the New York Times, Boston Globe, and Esquire, and made it on to many 'best of 2020 podcast' lists;
- 'Guantánamo Voices' a graphic novel about the "World's Most Infamous Prison" featured a chapter about Reprieve's work with Guantánamo detainees, narrated by one of our Deputy Directors, Katherine Taylor;
- The Independent published an article about our client Ahmed Rabbani featuring the son he has never met – Ahmed's wife was pregnant when he was abducted;
- We secured many media pieces about our clients in their home countries. In Afghanistan, articles about Asadullah Haroon Gul in Pajhwok Afghan News, Tolo News and The Daily Shahadat, and in Morocco stories about Abdul Latif Nasser appeared in Al-Qanat, Hespress, Morocco World News and others. These stories aim to encourage the detainees' home countries to support our calls for their release, and have ultimately proved successful in Asadullah's case as the Afghan government filed an Amicus brief calling for his return home.

"It's about this guy, but it's also about all of us. It's about what's being done in our name."

– Reporter Latif Nasser describes his podcast series about his namesake in Guantánamo, Abdul Latif Nasser

In the media

Abdul Latif Nasser: Last Moroccan at Guantánamo Decries Injustice
MOROCCO WORLD NEWS

Family of Afghan Gitmo Prisoner Calls for His Release
TOLO NEWS

Afghan in Guantánamo prison on hunger strike demanding release
AFGHAN VOICE AGENCY

'Give Me Freedom or Give Me Death': 13 Years Without Trial at Guantánamo, My Hunger Strike Is All I Have Left
COMMON DREAMS

Afghan mother's painful wait for her son stuck in Guantánamo Bay
AGENCE FRANCE PRESS

Still at Guantánamo
DAWN

Sentenced to death without trial
DAILY TIMES

Case study: Life After Guantánamo



Reprieve's Life After Guantánamo (LAG) is the only project in the world dedicated to assisting individuals formerly detained in Guantánamo Bay. We support them from detention in Guantánamo through to release and resettlement, to help them rebuild their lives in their home or host countries.

2020 HIGHLIGHTS

- Over the past year, we assisted 43 individuals in 21 countries, as they strove to heal and rebuild their lives;
- Six former Guantánamo detainees were released from arbitrary and secret detention without charge, after extensive advocacy by Reprieve;
- Two former Guantánamo detainees were able to see their families after 18 and 20 years respectively;
- Another two ex-detainees took on jobs, allowing them to support themselves and their families;
- One former Guantánamo detainee was able to renew his residency permit;
- And another ex-detainee got married, a sign of how far he has come.

In 2020, Reprieve continued to assist a number of former Guantánamo detainees facing harassment and arbitrary detention in their host countries. In October, we learned that the UAE was planning to imminently and forcibly repatriate 18 former Guantánamo detainees to Yemen, where they would face significant physical risk. The team conducted extensive international advocacy on behalf of the men, leading to a United Nations statement condemning the proposed repatriation as a breach of international human rights and humanitarian law, and an Associated Press exposé, which was picked up widely. The proposed repatriation was also debated in the UK House of Lords. Under the spotlight, the UAE has still not deported the men. Nevertheless, they remain at risk and we continue to advocate on their behalf.

OUR PARTNERS

The **Free Legal Aid Coalition** (LAC) is a network of lawyers in Libya who provide free legal advice and representation for conflict-related survivors. Founded in 2019 to address gross abuses associated with the long-running conflict in Libya, LAC does vital work promoting access to justice and the rule of law, in an environment which is complex and often dangerous. Reprieve has worked with LAC since the network first formed to assist two Life After Guantánamo beneficiaries who were being arbitrarily detained in an unknown location in Libya. While Reprieve raised the men's cases with the UN and international community, LAC lawyers played a crucial role advocating for their release on the ground. As a result of these efforts, as of December 2020, both of the men have been released and LAC have continued to support the men to ensure their ongoing safety.

Case study: Syria



We continue to be one of the few organisations fighting for thousands of detainees—many of them children or vulnerable adults— being held without charge or trial and denied access to justice in camps and prisons in North-East Syria. These detainees are held in appalling conditions which UN rights experts have warned constitute cruel, inhuman and degrading treatment. The detainees are also at risk of being transferred to either Iraq or Assad-controlled Syria, where they would face torture, disappearance, and the death penalty.

Reprieve is assisting a number of individuals who are indefinitely detained in camps in North East Syria. The conditions in these camps are so appalling that UN rights experts have warned they constitute cruel, inhuman and degrading treatment. The detainees also face the risk of torture and the death penalty should they be transferred to Iraq or Assad controlled Syria – a prospect that grows more likely every day as the Kurdish authorities in control of the camps warn they cannot sustain them much longer. Increasingly, these camps are becoming an indefinite legal limbo which resembles Guantánamo Bay.

The vast majority of detainees in the camps are women and children, and the UN High Commissioner for Human Rights has observed that many of these individuals "have been trafficked or otherwise forced into marriage, sexual slavery and exploitation by UN-listed terrorist groups." In many cases they were teenagers when they travelled to Syria, having been the victims of ISIS's sophisticated online grooming operation. Their cases fit the definition of human trafficking used by the British Government, in that they were recruited, transported or transferred, by means of force or coercion, for the purpose of exploitation.

Reprieve is calling for Governments around the world to repatriate any of their nationals who are currently detained in the camps, and try them in domestic courts where appropriate. We believe it is essential these prisoners receive due process without the prospect of torture and the death penalty.

In 2020, Reprieve directly supported 31 individuals detained in the camps in North East Syria, investigating their cases and supporting efforts to secure their repatriation to their home countries.

Through our investigations, Reprieve has documented how the majority of our clients were systematically groomed and trafficked by ISIS for the purpose of exploitation. Through our efforts we have built up a detailed picture of these cases which we are using to challenge misconceptions about our clients.

Throughout 2020, we have supported these detainees' families in legal efforts on behalf of their loved ones, and in seeking support from their Members of Parliament.

Reprieve has also campaigned publicly for Governments to repatriate their nationals in the camps. Our work in this area included an opinion piece by Maya Foa in the Guardian and regular appearances on national news programmes such as BBC Breakfast.

Reprieve has also supported Members of the UK Parliament in making a case for the repatriation of British nationals. In July 2020, four senior Conservative MPs including the Chairs of Parliament's Foreign Affairs and Defence Committees issued a call for the Government to bring home British detainees.

Impact Report

Extrajudicial executions



24

Advocating for the Victims of Drone Strikes



In March 2020, the Appeals Chamber of the International Criminal Court (ICC) handed down a widely-awaited judgment permitting the Prosecutor to open a formal investigation into war crimes committed in Afghanistan by US, European and Afghan forces and the Taliban. Victims of CIA drone strikes in Pakistan will now be amongst the cases the Prosecutor will consider further.

Reprieve has been advocating for the victims of drone strikes for a number of years. In 2014, alongside our partner, the Foundation for Fundamental Rights, we submitted a complaint to the International Criminal Court, arguing that Pakistani victims of US drone strikes should be included in any investigation into war crimes in Afghanistan. Reprieve supported two sets of victims in the appeal including drones victims in Pakistan and victims of the US rendition and torture programme. Among those represented is Fahim Qureshi, who was President Obama's first drone strike victim. Fahim was fourteen years old when a drone strike on his home left him with horrific injuries, several of his family members dead and his dreams for the future in tatters. Pakistani taxi driver Ahmed Rabbani is also amongst those represented. He was rendered to Afghanistan and tortured for 540 days by US personnel. Ahmed has been held in Guantánamo since 2004 without charge or trial.

In April 2019, the Pre-Trial Chamber controversially refused to open an investigation on the grounds that it was "not in the interests of justice" because the US would be unlikely to cooperate. However, in September 2019 the Chamber authorised the Office of the Prosecutor to appeal the decision. Reprieve participated in the hearing of the appeal in December 2019 in The Hague and argued that an investigation was absolutely necessary to secure accountability and justice.

The landmark judgement in March 2020 marks the first time the US has ever been come close to being held to account for grave human rights abuses committed during the 'war on terror' era. The Appeals Chamber held that the ICC has jurisdiction over extrajudicial killings committed by the CIA in black sites outside Afghanistan – including Pakistan. It is a triumph of justice and accountability over power. It paves the way for an independent investigation of abuses committed by US, Taliban and Afghan forces during the conflict and counter-terrorism operations as part of the endless war, the 'War on Terror'.

In the media

Senior ICC judges authorise Afghanistan war crimes inquiry

THE GUARDIAN

War crimes investigation into US forces in Afghanistan can go ahead, ICC rules

THE INDEPENDENT

CASE STUDY: HUDA AL-SARARI



Huda al-Sarari is a Yemeni lawyer and human rights defender working to investigate and expose extrajudicial killings and the network of secret prisons in Yemen. Since 2015, security forces have carried out thousands of extreme human rights violations, including enforced disappearances, torture and assassinations.

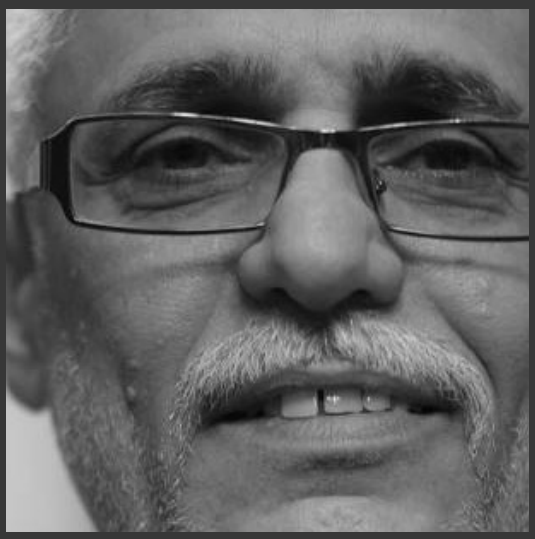
Huda has been key to Reprieve's investigations into these issues. Working on the ground in Aden, she has investigated, represented and advocated for huge numbers of detainees and the families of people who have been assassinated, at enormous personal risk.

Huda has undertaken this incredible work at great personal sacrifice to herself and her family. She has faced relentless abuse in response to her work, including assaults at peaceful protests, death threats, media smears and an online hate campaign. In 2019, her teenage son Mohsen was assassinated by a UAE-backed militia. As a result of the harrassment, she was forced to leave Yemen and continue her work from overseas.

Without Huda's work, there is no doubt that Reprieve, other international human rights organisations and journalists would be unaware of the sheer scale of these unlawful practices. Furthermore, without her, hundreds of people would still be languishing in prisons, facing daily torture and abuse, and even death.

In February 2020, Huda was recognised for her extraordinary work at the 2020 Martin Ennals Award. The Award honours and supports human rights defenders showing exceptional commitment to defending and promoting human rights, despite the risks involved. Huda received the prestigious award at a ceremony in Geneva on 19th February and Huda was shortlisted against two other exceptional women human rights defenders.

CASE STUDY: FAISAL BIN ALI JABER



In March 2019, a German court issued a landmark ruling 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. In November 2020, this decision was overturned by Germany's highest administrative court. Reprieve continues to fight for justice for the families of those killed in a Yemeni drone strike which could not have happened without Germany's assistance.

For a number of years, Reprieve has worked with the European Centre for Constitutional Rights (ECCHR) on the case of Faisal bin Ali Jaber, after his relatives Salem and Waleed were killed by a US drone strike in 2012. Salem was a sheikh who preached against Al Qaeda and Waleed was the village's only Police Officer. A ruling in March 2019 marked the first time time a European country had been found to play an essential role in US drone strikes, with the Court holding that Germany's role means it has a duty to protect the right to life of those being targeted.

In June 2020, the UN Special Rapporteur on Extrajudicial, Summary or Arbitrary Killings issued her annual report to the UN Human Rights Council, which specifically addressed the use of armed drones for targeted killings. The Special Rapporteur highlighted Faisal bin Ali Jaber's case holding Germany accountable for its role in US drone strikes in Yemen. She called the March 2019 decision in the case a "watershed" with "critical findings" for accountability.

In November 2020, Germany's highest administrative court found in favour of the German government, rejecting a lower court's judgement that Germany has a responsibility to ensure that US drone strikes assisted from Ramstein air base comply with international law.

Although a setback in our pursuit to hold those accountable for devastating drone strikes, the words of the Special Rapporteur are an encouraging indication that we are not alone in our fight for justice. Reprieve will continue to stand by Faisal, and his family intend to fight this case up to the highest level – the Constitutional Court of Germany.

In the media

Germany Could Have Delivered Justice for Civilian Drone Strike Victims. It Failed.

FOREIGN POLICY

Impact Report

Torture accountability



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Intelligence sharing leading to torture



Throughout 2020, Reprieve continued to fight to ensure the UK did not share intelligence with overseas partners where this would expose detainees to torture or other forms of mistreatment.

We continued our judicial review claim challenging the Government's failure to deliver its inquiry into UK involvement in torture and rendition, alongside our co-claimants David Davis MP and Dan Jarvis MP OBE.

In June 2020, our challenge resulted in a disclosure from the Government that it had identified 15 further cases of potential UK complicity in torture and rendition which may require further investigation. We worked with our co-claimants to argue that we should be given summaries of this evidence, currently obscured under 'secret court' arrangements known as Closed Material Procedures. While the High Court refused our application, we successfully sought leave to appeal to the Court of Appeal, which will hear this part of the case later in 2021.

We also worked closely with the intelligence agencies' watchdog, the Investigatory Powers Commissioner, to increase transparency around the application of the UK's policy for sharing intelligence where there is a risk of torture. We urged the Commissioner to publish statistics on the use of this policy, and he accepted many of our arguments and published vital new data on the cases where the agencies sought to take action despite identifying a serious risk of torture or other mistreatment. The Commissioner noted in his report that "Reprieve's comments were welcomed in relation to IPCO's oversight of the Consolidated Guidance".

In the media

Whitehall held secret review into 15 possible cases of torture or rendition

THE GUARDIAN

Ex-Tory whip calls for start of delayed review into secret courts

THE GUARDIAN

David Davis demands to hear the evidence in torture review

THE TIMES

IPC report

Overseas Operations Bill



In 2020, the government introduced the Overseas Operations Bill, which would effectively decriminalise torture by introducing a so-called "triple lock" of measures to block prosecutions for acts of torture where they were committed by British personnel more than five years ago. Reprieve has supported Parliamentarians in seeking amendments to the Bill which would exclude torture from its scope.

Over the past year, Reprieve has supported MPs and peers in seeking amendments to the government's Overseas Operations Bill, as it continues to make its way through Parliament. Presented to MPs and the public as legislation designed to protect British soldiers from 'vexatious' litigation, in reality the Overseas Operations Bill would effectively decriminalise torture by introducing a so-called "triple lock" of measures which obstruct prosecutions for torture committed by UK personnel more than five years ago.

In the House of Commons, Reprieve supported efforts by MPs across the parties to amend the Bill to make sure torture was expressly excluded from the scope of the "triple lock" against prosecutions. In particular, we supported amendments tabled by former service personnel David Davis MP and Dan Jarvis MP OBE to ensure torture is not effectively decriminalised, which received the largest number of supporters of any of the amendments to the Bill.

We also launched an online campaign to raise awareness of the Bill. A series of videos produced by Reprieve reached over 412,000 people, building engagement far beyond Reprieve's existing supporters. Our petition called on Ben Wallace MP, the UK Defence Secretary, to update the Bill to make sure it does not effectively decriminalise torture, and secured over 29,900 signatures. In addition, 8,421 of our supporters wrote to their MPs to urge them to intervene.

With the Government's large majority in the Commons, the amendments we supported were voted down, although they attracted the strongest support of all amendments to the Bill. This sent a strong message to the House of Lords, where the Bill goes next, around the risks of effectively decriminalising torture.

In the media

The UK government is attempting to bend the rules on torture

THE GUARDIAN

Letters to the Editor: EU double standard on trade deal talks

THE TIMES

Serious crimes by covert agents



In 2020, we continued our historic legal challenge relating to an MI5 policy under which covert agents can be authorised to participate in crimes without any express limits on the offences which can be authorised. Alongside Privacy International, the Committee on the Administration of Justice, and the Pat Finucane Centre, we are arguing that the policy has no legal basis and that it must contain express limits to ensure the worst crimes such as murder and torture can never be approved.

Following a split decision by the Investigatory Powers Tribunal in December 2019, which found MI5's policy to be lawful by a margin of 3 judges to 2, in 2020 we successfully sought leave to appeal the Tribunal's decision. Throughout 2020 the ongoing case led to a series of revelations around the policy, and in December it emerged that not only does MI5 seek to authorise covert agents to commit crime in the UK, but MI6 and GCHQ may be doing so as well.

Significantly, later in 2020 the Government effectively conceded a core issue in our legal challenge by introducing a new bill to place MI5's policy into law: the Covert Human Intelligence Sources (Criminal Conduct) Bill (CHIS). Our legal challenge makes clear the need to place this process into statute, arguing that the existing policy had no legal basis.

However, we were seriously concerned that the Bill as written gives government bodies the power to authorise agents to commit crimes without any express limits to prevent serious crimes such as murder or torture. Reprieve worked to highlight the need for strict limits to ensure such crimes can never be authorised, and supported efforts by MPs and peers to amend the Bill to introduce express limits.

Thanks to these efforts, the House of Lords ultimately passed an amendment to the Bill making clear serious crimes like murder or torture could never be authorised. However, when the Bill returned to the Commons for a second time this amendment was removed. But we will continue our legal challenge, arguing that there must be clear limits on the crimes agents can be authorised to commit – to ensure torture and murder can never be authorised.

We also worked to highlight the need for limits in the Bill in the Scottish Parliament, which is responsible for the application of this new Bill to activities in Scotland. The Scottish Government ultimately decided to withhold its consent for the legislation, and in doing so cited Reprieve's call for express limits. This may lead to separate legislation in Scotland which could include stronger safeguards such as express limits.

In the media

UK set to introduce bill allowing MI5 agents to break the law

GUARDIAN

Impact Report

Fundraising & thank yous

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Fundraising

In 2020 we received income of:

£3,311,838

(£3,311,838)

2020 FOCUS

Throughout 2020, 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.

CHARITABLE ORGANISATIONS

The focus of our fundraising effort remains on generating income from charitable organisations, statutory bodies and individuals.

Income from charitable organisations grew from 2019 due to a couple of new and re-engaged grants being awarded.

INDIVIDUAL DONATIONS

We continued to see a growth in donations from individuals, specifically in regards to online and regular donations.

Our inability to host events due to the COVID-19 pandemic and associated lockdown restrictions led to a sharp drop in income from fundraising from events.

Despite the increase in individual donations, the level of Gift Aid also decreased as the amount in 2019 was unusually high due to one very significant gift that was Gift Aid eligible in 2019 and not repeated in 2020.



Thank you to our supporters

Reprieve relies on the generosity of our supporters and partners to continue our investigations, litigation, casework and campaigns. Without your support, we would not have achieved all we have been able to over the past year.

We receive incredible support from our Patrons and Ambassadors and would like to thank them for everything they did for Reprieve throughout 2020.

Patrons

- Alan Bennett
- Gordon Roddick
- Jon Snow
- Julie Christie
- Lord (Ken) Macdonald of River Glaven QC
- Marina Warner
- Baroness (Martha) Lane-Fox of Soho
- Paul Hamann
- Lord (Richard) Rogers of Riverside CH
- Ruth Rogers
- Vivienne Westwood

Ambassadors

- David Morrissey
- Sophie Okonedo
- Lady Sue Woodford Hollick
- Victoria Miro

We are extremely grateful to all those who continue to stand in solidarity with Reprieve for all support they provide – giving up their time, money and in-kind support to help us uphold the human rights of some of the most vulnerable people in our society. We are committed to ensuring our income is used efficiently, effectively and responsibly by making every pound count in our fight to save lives and deliver justice. We would also like to thank the many, many donors, supporters and partners who could not be named in this report or wished to remain anonymous.

We would like to thank

- Bertha Foundation
- Clifford Chance Foundation
- David & Victoria Gill
- David and Elaine Potter Foundation
- European Commission
- Evan Cornish Foundation
- Foreign Commonwealth and Development
- G R Waters Charitable Trust 2000
- Henry Oldfield Trust
- Highway One Trust
- Ian Vincent of Vincent Homes Ltd
- Institut für Auslandsbeziehungen (Funding Programme Zivik)
- Joseph Rowntree Charitable Trust
- Laura Kinsella Foundation
- Lund Trust - a charitable fund of Lisbet Rausing and Peter Baldwin
- Lush
- Office
- People's Postcode Lottery
- Philanthropy Foundation
- Role UK
- Sigrid Rausing Trust
- The Fairness Foundation
- The Sounouyergon Foundation
- The Tolkien Trust
- Tinsley Charitable Trust
- Vital Projects Fund
- Woodford Family Charitable Trust

If you would like further information or to discuss how you can support our work please contact us at supporters@reprieve.org.uk or to make a gift please visit our website.

Governance, Finance & Risks

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.

Statement of financial activities

Income

The year to 31 December 2020: Total income generated significantly increased by:

↗ £460,023

Expenditure

As anticipated and in line with the increased income, expenditure increased by:

↗ £307,226

Funding

Following a concerted effort to diversify our funding sources, Reprieve's transition to a more sustainable funding base has been effective, resulting in:



45.6%

of Reprieve's income coming from individual donations and Gift Aid in 2020 and the remaining income being received from trusts, foundations and statutory donors.

Staff



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Throughout 2020, Reprieve employed an average of 38 full time staff.

Income

Total income for 2020 was £3,311,838 compared with £2,851,815 in the previous year, an increase of 16.1%. A breakdown of donations and grants received is shown in notes 2 and 3 to the financial statements.

Expenditure

Total expenditure in the year increased to £3,310,914 from £3,003,688 in 2019,, an increase of 10.2%. The increase in expenditure was reflected in the budget for 2020 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 £2,958,063 in 2020 (£2,065,374 DP and £892,933 HRACT) compared to £2,608,997 in the previous year, an increase of 13.3%.

Our fundraising costs in 2020 were £352,607, a decrease from £394,691 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 2020 and continue to mitigate against the risk of volatility in trusts', foundations' and major donors' support.

Our fundraising costs amounted to 10.6% of our expenditure and 10.6% of our income for the year. For every pound we raised in income 89.3p was spent on our charitable activities. This is a slight increase on the restated figure for 2019 (86.9p).

At the end of 2020, we were regularly communicating with over 73,000 supportive individuals. This was an increase of over 30,000 compared to 2019 which was reflective of a concerted effort to engage and steward our online donors. We also managed to increase the funding commitment of several trusts and foundations, as well as winning new statutory funding.

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

Balance sheet

The balance sheet on page 51 shows the financial position of the charity on 31 December 2020. Total net assets at the year-end were £1,464,746, made up of unrestricted funds of £1,416,347 and restricted funds of £48,399. Net assets remained level compared to 2019 when we held £1,463,822 of net assets.

Financial outlook

Reprieve's financial position remains strong and the charity is well placed to meet its current and future commitments. During 2020, 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 2021 positively, as we are beginning the year with a high percentage of confirmed income. 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 2021 and are taking proactive steps to monitor and mitigate this impact.

Public Benefit

The Trustees are satisfied that the objects and mission of the charity (set out on page 4), 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.

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 2020, the Trustees revised the target level of reserves to be between 4 months and 5.5 months of 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 2020 are £1,464,746 of which £48,399 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 (£26,874)) at 31 December 2020 were £1,389,473 which represents 4.29 months' operating costs based on 2021's anticipated running costs.

The Trustees felt it prudent to maintain the charity's reserves above 4 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 in 2021. Any decision to decrease our reserves would be considered carefully by the Board of Trustees after exploring all options available.

Donation and fundraising policies

We have a comprehensive donation policy which was updated in 2020 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 or commercial participators.

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.

In July 2020, we were notified of a significant data breach by our CRM provider, Blackbaud. In line with procedure and requirements from the ICO, whom we had notified about this breach, we contacted all supporters whose data was affected by the breach. Following this communication we received two serious complaints and 17 requests to delete data. All were dealt with in a timely way and ended amicably with no subsequent follow-up needed.

Outside of this incident, we received no complaints in 2020.

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. Where we identify that a supporter is vulnerable and does not have capacity we would not accept a financial donation and are committed to ensuring that our communications with all supporters are respectful and mindful of their circumstances. In these incidents we would proactively cease communication with said individual and ensure they cannot re-join our mailing list. In 2021 we will be reviewing our policy regarding protection of vulnerable supporters to ensure we have all appropriate and applicable safeguards in place.

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 2020, the Risk Committee met four times 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 2020, the principal risks and uncertainties identified by the charity were:

Risk identified	Action taken to mitigate the risk
Operational **Loss of critical, confidential or personal data or assets** The sudden shift to remote working in 2020 resulted in an increased risk to the security of our data and assets. During 2020, one of our key suppliers was also impacted by a large-scale cyber security incident.	• All work carried out within a Remote Desktop environment. • Engaged with a digital security organisation to offer advice on best practice in communications globally
Governance **Conflicts of Interest** 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.	• Conflict of Interest Policy in place governing staff and Trustees. • Annual declaration of interests and declaration at the outset of employment or acceptance on to Board of Reprieve
External **Turbulent political environment or economic environment** The global pandemic of COVID-19 impacted all areas of Reprieve's work in 2020 and presented risks to our ability to effectively carry out our work, the health and safety of our staff and our ability to fundraise.	• COVID-19 specific risk register developed and quarterly updated provided to the Risk Committee. • Succession and mitigation plans put in place for absence of key personnel. • Recruitment of in-country fellows and consultants to enable us to continue to carry out our work effectively within the limitations on travel.

Financial

Inadequate reserves or cashflow

Reprieve is a charity that is dependent upon donations and grants from individuals, trusts and institutional donors. The financial stability and appropriate use of finances is vital to ensure that Reprieve is able to continue to meet its charitable objects.

- Clear and ambitious fundraising strategy that forms the basis of the annual budget which is reviewed at least quarterly.
- Reserves Policy reviewed annually by the Board and monitored on an ongoing basis at the Finance Committee meetings.

Financial

Inappropriate financial and budgetary controls/ fraud or theft

Our standard financial controls required adaptation in light of remote working and staff absence due to COVID-19 which increased the risk of fraudulent activity or inability to effectively administer our banking facilities.

- The Board Finance Committee meets regularly to review financial and budgetary controls.
- During 2020, the financial controls checklist and our internal finance manual were reviewed and updated with the Treasurer of the Board.

Compliance

Breach of foreign laws and regulations

During 2020, the US administration introduced a number of Executive Orders which directly impacted our ongoing casework.

- External legal advice sought on the impact of specific Executive Orders on our work areas.
- The Risk Committee and Board were notified of the Executive Orders and approved decisions on ongoing casework.
- Reprieve is part of a sector wide lawyers' working group which share knowledge and insight on sanctions and implications.

Plans for the future

Reprieve intends to continue working towards our vision; a world without the death penalty, or extreme human rights abuses carried out in the name of the 'counterterrorism'' or 'national security'. We do this through a multi-pronged approach of strategic litigation, advocacy, communications and campaigns. Throughout 2021, we will continue to defend justice and save lives across the world, chipping away at injustice and making the world a fairer place.

We will:

- Limit the use of the death penalty across the world by undertaking investigations, casework and/or litigation – 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 work preventing the misuse of medicines; working with stakeholders across the pharmaceutical industry who do not wish their life-saving drugs used in life-ending executions;
- End extrajudicial detention in Guantánamo Bay and other secret prisons for those victimised by States in association with the 'war on terror';
- Work with clients from their detention in Guantánamo through their release and resettlement through our innovative and unique Life After Guantánamo (LAG) programme, ensuring they are safe and able to thrive helping them to rebuild their lives after years of torture and detention;
- Stop ongoing rendition, unlawful detention and torture/cruel, inhuman and degrading treatment associated with the so called 'war on terror';
- Continue to call for the repatriation of foreign nationals held in detention camps in North-East Syria, countering the current narrative and building a network of allies;
- Investigate, expose and seek justice for victims of extrajudicial executions associated with the 'war on terror', including off-battlefield use of weaponised drones and the use of, or collusion with, other mechanisms for state-sponsored assassination;
- Work to establish details about the US's 'Kill List', taking on individual cases of strategic interest and highlight the existence of the List and its short-term and long-terms consequences;
- Shine a light of UK complicity in areas of Reprieve's work and government policies which may lead to abuses;
- 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;
- Remain agile and responsive to emerging threats associated with the use of the death penalty and human rights abuses associated with the 'war on terror';
- Protect the rule of law and ensure justice is delivered fairly and justly and for all;
- Build global public awareness and support for the issues Reprieve works on; shifting the debate, highlighting individual cases and umbrella themes of abuse and injustice;
- Work with partner organisations across the world, building a network of organisations tackling similar issues;
- Identify and work with other organisations, activists, lawyers and other allies across our geographic areas of work.

At the time of submission of this Report, the majority of travel continues to be suspended due to the ongoing COVID-19 pandemic. We continue to review the impact of this on our work and for our clients globally. In response to the inability to travel, we expanded our network of in-country Fellows and partners who can continue to investigate and drive forward the work in partnership with Reprieve. We also invested in digital solutions in order to ensure communications and pastoral care continued effectively. We remain cognisant of possible bearing on our work but remain confident that we can continue our work and achieve significant impact in the face of these circumstances.

Administrative information

Trustees	Lord (James) Wallace of Tankerness QC	Chair
	Nasir Asad Ahmad	
	Tanya Steele	
	Nadege Genetay	Treasurer
	Adrian Cohen	
	Dr. Andrew Graham	
	Ursula Owen	Retired April 2020
	Samir Shah	Retired April 2020
	Simon Tuttle	
	Ayesha Hazarika	
	Stephen Kinsella	
	Alexandra Pringle	
	Yemsrach Hailemariam	Appointed October 2020
	Jane Lush	Appointed October 2020
Executive Director	Anna Yearley	
Director	Maya Foa	
Operations Director	Helen Etheridge	Until December 2020
Registered company number	05777831	
Registered charity number	1114900	
Registered office	10 Queen Street Place London EC4R 1BE	Until 31 March 2020 and from 30 July 2020
Temporary registered office and Business address	PO Box 72054 London EC3P 3BZ	From 1 April 2020 – 29 July 2020
Auditors	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG	
Bankers	Barclays Bank plc Co-operative Bank plc Virgin Money plc Nationwide plc	

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 2020. 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 usually supplemented by a Board Away Day, and visits to the Reprieve office for Trustees to learn more about specific areas of Reprieve's work. This did not take place in 2020 but we are hopeful that it may be possible in 2021. 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 can be found on page 42.

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

Staff Team

Executive Director Anna Yearley led the staff team in 2020. Reprieve's Founder, Clive Stafford Smith, continued to be involved in Reprieve as a Consultant during 2020. In addition to the Executive Director, two other directors, Maya Foa and Helen Etheridge, managed the casework team and the operations team respectively. Maya Foa also provided support as the interim Executive Director during 2020 due to sickness of the Executive Director. Helen Etheridge left Reprieve in December 2020. The Directors are supported by a team of Deputy Directors: Harriet McCulloch, Dan Dolan, Clare Forknell, Katherine Taylor and Gillian Lazonby 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 2020, Reprieve employed an average of 38 employees and ended the year also with 38 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. Our current policy is 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 Head of Finance submit financial reports to each Board of Trustees meeting. During 2020, 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 Head of Finance. 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 ongoing 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' Responsi-bilities

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping 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;
- 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; and
- 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 21 April 2021 and signed on their behalf by:

Lord (James) Wallace of Tankerness QC,

Chair of Trustees

Independent Auditor's Report

Opinion

We have audited the financial statements of Reprieve for the year ended 31 December 2020 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 2020 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates 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.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 45, 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those applying to small charitable companies, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, corporation tax and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions;
- Challenging assumptions and judgements made by management in their critical accounting estimates; and
- Agreeing the validity of recognised receivables on a sample basis and challenging the recoverability assumptions, further assessing for any fraud or bias.

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

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.

Steven Harper (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory Auditors

10 Queen Street Place
London EC4R 1AG

Date:

FINANCIAL STATEMENTS

Statement of financial activities

	Notes	Restricted funds £	Unrestricted Funds £	Total 2020 £	As restated Total 2019 £
Income from:					
Donations and legacies	2	40,450	1,481,154	1,521,604	1,567,138
Charitable activities:					
Death penalty (DP)	3	1,096,107	164,875	1,260,982	719,825
Promotion of human rights in counter-terrorism (HRACT)	3	355,350	164,875	520,225	554,803
Other trading activities	4	-	3,221	3,221	2,356
Investments	5	-	5,806	5,806	7,693
Total income		**1,491,907**	**1,819,931**	**3,311,838**	**2,851,815**
Expenditure on:					
Raising Funds	6	135,441	217,166	352,607	394,691
Charitable activities:					
Death Penalty (DP)	7	1,085,005	980,369	2,065,374	1,565,606
Promotion of human rights in counter-terrorism (HRACT)	7	363,588	529,345	892,933	1,043,391
Total expenditure		**1,584,034**	**1,726,880**	**3,310,914**	**3,003,688**
Net (expenditure)/income	10	(92,127)	93,051	924	(151,873)
Transfers between funds		-	-	-	-
Net movement in funds		(92,127)	93,051	924	(151,873)
Reconciliation of funds					
Total funds at 1 January		**140,526**	**1,323,296**	**1,463,822**	**1,615,695**
Total Funds At 31 December	**16,17**	**48,399**	**1,416,347**	**1,464,746**	**1,463,822**

All amounts derive from continuing activities. / Full comparative figures by fund are shown in note 23. / As set out in note 20, 2019 expenditure, creditors and closing funds has been restated. Further details of the restatement are set out in note 20. / The notes on pages 53 to 64 form part of these financial statements.

Balance sheet

	Notes	Total 2020 £		As restated Total 2019 £	
Fixed assets					
Tangible assets	12		26,874		38,119
Current assets					
Debtors	13	250,601		381,944	
Cash at bank		2,262,876		2,239,638	
Total		**2,513,477**		**2,621,582**	
Creditors: Amounts falling due within one year	14	(875,605)		(875,440)	
Net current assets			1,637,872		1,746,142
Total assets less current Liabilities			1,664,746		1,784,261
Creditors: Amounts falling due after more than one year	15		(200,000)		(320,439)
Net assets			1,464,746		1,463,822
Charity funds					
Restricted funds			48,399		140,526
Unrestricted funds			1,416,347		1,323,296
Total funds			**1,464,746**		**1,463,822**

The financial statements were approved and authorised for issue by the Trustees on 21 April 2021 and signed on their behalf, by:

Lord (James) Wallace of Tankerness (Chairman)

Nadege Genetay (Treasurer)

The notes on pages 53 to 64 form part of these financial statements.

Cash flow statement

	2020 £	As restated 2019 £
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	25,513	705,246
Cash flows from investing activities:		
Interest received	5,806	7,693
Purchase of furniture, fittings and equipment	(6,081)	(33,252)
Net cash (used in) investing activities:	(275)	(25,559)
Change in cash and cash equivalents in the reporting period	23,238	679,687
Cash and cash equivalents at the beginning of the reporting period	2,239,638	1,559,951
Cash and cash equivalents at the end of the reporting period	**2,262,876**	**2,239,638**
Reconciliation of net income to net cash flow from operating activities		
Net income for the reporting period (as per the statement of financial activities)	**924**	**(151,873)**
Adjustments for:		
Depreciation charges	17,326	8,947
Interest received	(5,806)	(7,693)
(Increase)/decrease in debtors	131,343	(144,873)
Increase/(decrease) in creditors	(120,274)	1,000,738
Net cash provided by/(used in) operating activities	**25,513**	**705,246**
Analysis of cash and cash equivalents		
Cash in hand	1,103,144	1,385,712
Notice deposits	1,159,732	853,926
Total cash and cash equivalents at the end of the year	**2,262,876**	**2,239,638**

The notes on pages 53 to 64 form part of these financial statements.

Notes to the 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) (second edition 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 11 April 2006 (company number: 05777831), (charity number: 1114900). The members of the company are the Trustees named on page 42. 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.

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 and 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.

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.

The backdated rent costs from earlier years agreed in February 2021, as set out in Note 21, is an adjusting post balance sheet event. Under FRS 102 the full backdated costs are to be reflected in the 2020 expenditure. However, in order to present a true and fair view the costs have been recognised over the period in which the rent service was delivered by the landlord, to better reflect the use of resources by Reprieve. This has resulted in a prior year adjustment for 2019 comparatives, which is a departure from the FRS102 requirements and has been done for the purposes of presenting a true and fair view.

Benefits received and receivable, such as rent-free periods, as an incentive to sign an operating lease are recognised on a straight-line basis over the non-cancellable contracted term of the lease in line with FRS102. As at 31 December 2020 there were no lease incentive provisions remaining on the balance sheet. The comparative 2019 year end contained a lease incentive balance where the agreement was entered into before the transition to FRS102, and so in line with the transitional rules continued to be treated under the old UK GAAP and was being recognised over the period until the date the rent is expected to be adjusted to the prevailing market rate.

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.

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.

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

	Total Funds 2020 £	Total Funds 2019 £
Donations	1,322,258	1,258,159
Tax claimable on gift aid donations	175,881	257,413
Other corporate donations	23,465	51,566
Total	**1,521,604**	**1,567,138**

3 Income from charitable activities

Grants and donations	Total Funds 2020 £	Total Funds 2019 £
Promotion of human rights in counter-terrorism (HRACT)		
Bertha Foundation	133,499	129,697
Clifford Chance	49,751	75,048
G R Waters Charitable Trust	31,000	10,167
Joseph Rowntree Charitable Trust	66,000	50,000
Lush	5,000	-
Open Society Institute	42,896	125,870
Reprieve US	63,204	48,253
Sigrid Rausing Trust	100,000	-
The David and Elaine Potter Foundation	25,000	-
Tolkien Trust	-	37,500
United Nations Voluntary Fund for Victims of Torture	-	44,700
Vital Projects Fund	-	24,267
Other grants (below £2,000)	3,875	9,301
Total HRACT	**520,225**	**554,803**
Death penalty (DP)		
Bertha Foundation	14,000	26,823
Clifford Chance	49,751	75,048
Cornell	7,037	-
CRH Trust	5,000	-
Donald Forest	-	5,000
European Commission	320,872	45,000
Evan Cornish Foundation	10,000	-
Foreign and Commonwealth Office	121,267	173,267
G R Waters Charitable Trust	31,000	10,167
Garden Court	-	4,000
German Federal Foreign Office	89,232	80,807
Highway One	10,000	10,000
Joseph Rowntree Trust	7,000	-
Lush	5,000	-
Open Society Institute	103,027	117,175
Postcode Lottery	250,000	-
Reprieve US	63,204	48,253
Role UK	2,350	7,475
Sounouyergon Foundation	12,285	18,270
Swiss FDFA	6,173	13,336
Sigrid Rausing Trust	100,000	-
The Nuhanovic Foundation	5,116	-
The Potter Foundation	25,000	-
The Law Society Charity	4,000	-
Tolkien Trust	-	57,500
Vital Projects Fund	12,793	12,134
Other grants (below £2,000)	6,875	15,570
Total DP	**1,260,982**	**719,825**
Total	**1,781,207**	**1,274,628**

* Donor has requested non-disclosure of their name.
** Comparative amount has been re-allocated from donations.

4 Other trading activities

	Total Funds 2020 £	Total Funds 2019 £
Speaker fees and book royalties	3,221	2,356

5 Investment income

	Total Funds 2020 £	Total Funds 2019 £
Bank interest	5,806	7,693

6 Cost of raising funds

	Total Funds 2020 £	As restated / Total Funds 2019 £
Direct costs	171,529	183,404
Support costs	42,092	58,017
Staff costs	138,986	153,270
Total	**352,607**	**394,691**

7 Charitable activities

	DP 2020 £	HRACT 2020 £	Total Funds 2020 £	As restated / Total Funds 2019 £
Direct costs	884,704	250,830	1,135,534	985,409
Support costs	246,553	106,594	353,147	383,507
Staff costs	934,117	535,509	1,469,626	1,240,081
Total	**2,065,374**	**892,933**	**2,958,307**	**2,608,997**

Prior year comparative figures As restated /	DP 2019 £	HRACT 2019 £	Total Funds 2019 £
Direct costs	595,120	390,289	985,409
Support costs	230,135	153,372	383,507
Staff costs	740,351	499,730	1,240,081
Total	**1,565,606**	**1,043,391**	**2,608,997**

8 Analysis of support costs

	Fundraising 2020 £	DP 2020 £	HRACT 2020 £	Total Funds 2020 £	As restated / Total Funds 2019 £
Premises	2,690	15,758	6,814	24,262	36,830
IT	3,701	20,677	9,372	34,750	18,081
Office	966	5,661	2,447	9,074	38,167
Staff costs & associated costs	30,667	179,629	77,660	287,956	313,260
Governance	4,068	23,827	10,302	38,197	35,186
Total	**42,092**	**246,552**	**106,595**	**395,239**	**441,524**

Prior year comparative figures As restated /	Fundraising 2019 £	DP 2019 £	HRACT 2019 £	Total Funds 2019 £
Premises	4,840	19,197	12,793	36,830
IT	2,376	9,424	6,281	18,081
Office	5,015	19,894	13,258	38,167
Staff costs & associated costs	41,163	163,280	108,817	313,260
Governance	4,623	18,340	12,223	35,186
Total	**58,017**	**230,135**	**153,372**	**441,524**

9 Governance costs

	Total Funds 2020 £	As restated / Total Funds 2019 £
Audit and accountancy fees	15,180	14,800
Other Direct cost	3,064	4,389
Staff costs	19,953	15,997
Total	**38,197**	**35,186**

10 Net income/(expenditure) for the year

This is stated after charging	2020 £	2019 £
Depreciation of tangible fixed assets:		
- owned by the charity	17,326	8,947
Pension costs	80,879	60,566
Auditors' remuneration - audit services (excluding VAT)	11,850	11,000
- other services	3,100	3,800

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 (2020: £Nil)

11 Staff costs

Staff costs were as follows:	2020 £	2019 £
Wages and salaries	1,789,646	1,409,871
Social security costs	195,962	152,729
Pension costs	80,879	60,566
Total	**2,066,487**	**1,623,166**

The average monthly number of employees during the year was as follows:	2020 No.	2019 No.
Charitable activity		
Death Penalty (DP)	20	14
Promotion of human rights in counter-terrorism (HRACT)	10	8
Raising funds - fundraising	3	3
Support	5	4
Total	**38**	**29**

Two employees (2019: one) received remuneration within the banding £60,000 to £70,000 in the year.

Remuneration for Key Management Personnel

Reprieve considers its Executive Directors, Directors and Deputy Directors to be key management personnel. The total remuneration, benefits and pensions paid to them in the year was £489,549 (2019: £456,321).

12 Tangible fixed assets

Cost	Office equipment £	Furniture & fittings £	2020 Total £
At 1 January 2020	138,298	1,582	139,880
Additions	6,081	-	6,081
At 31 December 2020	**144,378**	**1,582**	**145,961**
Depreciation			
At 1 January 2020	100,179	1,582	101,761
Charge for the year	17,326	-	17,326
At 31 December 2020	**117,505**	**1,582**	**119,087**
Net Book Value			
At 31 December 2020	26,874	-	26,874
At 31 December 2019	38,119	-	38,119

13 Debtors

Debtors	2020 £	2019 £
Grants receivable and other accrued income	119,990	250,879
Tax recoverable on gift aid	39,972	37,740
Rent deposit	45,566	45,566
Prepayments	43,973	45,509
Other debtors	1,100	2,250
Total	**250,601**	**381,944**

14 Creditors: amounts falling due within one year

Creditors	2020 £	As restated / 2019 £
Trade creditors	39,697	42,299
Other taxation and social security	50,351	46,388
Other creditors	114,176	100,929
Funds as agents	36,740	-
Accruals & deferred income (see below)	634,641	685,824
Total	**875,605**	**875,440**

15 Creditors: amounts falling due after more than one year

Creditors	2020 £	2019 £
Other creditors	-	20,439
Deferred income (see below)	200,000	300,000
Total	**200,000**	**320,439**

Deferred income as at 31 December 2019 totalled £829,029 of which £529,029 was released to income in 2020 and £300,000 remains deferred as at 31 December 2020 forward into 2021. Deferred income as at 31 December 2020 totalled £728,611, of which £200,000 is to be released to income over 2022 and 2023, and the balance of £528,611 relates to the next financial period

16 Statement of funds

Statement of fund movements for 2020	As restated / Brought forward 2020 £	Income 2020 £	Expenditure 2020 £	Transfers 2020 £	Carried forward 2020 £
Unrestricted funds					
General funds	1,323,296	1,819,931	(1,726,880)	-	1,416,347
Restricted funds					
Casework					
8th Amendment	1,161	-	-	-	1,161
German Federal Foreign Office	-	89,232	(89,232)	-	-
Reprieve US	6,656	126,407	(133,063)	-	-
Bertha Foundation	-	147,499	(147,499)	-	-
EC Project	21,740	320,872	(294,615)	-	47,997
Individuals	-	30,735	(30,735)	-	-
Postcode Lottery	-	250,000	(250,000)	-	-
Foreign Commonwealth Office	-	123,617	(124,376)	-	(759)
Clifford Chance	35,980	99,502	(135,482)	-	-
OSI	31,819	145,924	(177,289)	-	-
Other restricted funds	43,170	136,119	(179,289)	-	-
Advocacy					
Donations from individuals	-	22,000	(22,000)	-	-
	140,526	**1,491,907**	**(1,584,034)**	**-**	**48,399**
Total of funds	**1,463,822**	**3,311,838**	**(3,310,914)**	**-**	**1,464,746**

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.

Statement of funds continued

Statement of fund movements for the prior year	Brought forward 2019 £	Income 2019 £	As restated / Expenditure 2019 £	Transfers 2019 £	As restated / Carried forward 2019 £
Unrestricted funds					
General funds	1,458,766	1,604,241	(1,739,711)	-	1,323,296
Restricted funds					
Casework					
8th Amendment	-	1,161	-	-	1,161
German Federal Foreign	-	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)	-	-
Postcode Lottery	-	-	-	-	-
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
Advocacy					
Donations from individuals	-	24,000	(24,000)	-	-
	156,929	**1,247,574**	**(1,263,977)**	**-**	**140,526**
Total of funds	**1,615,695**	**2,851,815**	**(3,003,688)**	**-**	**1,463,822**

17 Analysis of net assets between funds

As restated /	Restricted Funds 2020 £	Unrestricted Funds 2019 £	Total Funds 2019 £
Tangible fixed assets	-	26,874	26,874
Current assets	298,399	2,215,078	2,513,477
Creditors due within one year	(250,000)	(625,605)	(875,605)
Creditors due in more than one year	-	(200,000)	(200,000)
Total	**48,399**	**1,416,347**	**1,464,746**

	Restricted Funds 2019 £	Unrestricted Funds 2018 £	Total Funds 2018 £
Tangible fixed assets	-	38,119	38,119
Current assets	140,526	2,481,056	2,621,582
Creditors due within one year	-	(875,440)	(875,440)
Creditors due in more than one year	-	(320,439)	(320,439)
Total	**140,526**	**1,323,296**	**1,463,822**

18 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 £80,879 (2019: £60,566). Contributions totalling £1,887 (2019: £21,632) were payable to the fund at the balance sheet date and are included in other creditors.

19 Operating lease commitments

At 31 December 2020, the company had annual commitments under non-cancellable operating leases as follows:

	Office premises	As restated
Expiry date:	**2020 £**	**2019 £**
Amounts due < 1 year	33,500	134,000
Between 2 and 5 years	-	33,500

The charge to the Statement of Financial Activities in 2020 is £128,682 (2019 £167,099).

20 Prior year adjustment

The annual rent was subject to review as at 8 October 2017 and the revised rental rate applied for the remainder of the lease term. The reviewed rent was previously under negotiation, during which time 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. The negotiations concluded in February 2021 whereby the revised rental cost amounts to new information about an existing obligation at year end arising from a past event, and is therefore an adjusting post balance sheet event for 2020 year end.

In order to provide a true and fair view, the backdated rent charge in relation to earlier years has been recognised as a prior year adjustment to the 2019 comparatives, which has had the following impact:

	Previously stated £	Restatement for backdated rent £	Restated amount £
Expenditure for the year ended 31 December 2019	2,936,697	66,991	3,003,688
Deficit for the year ended 31 December 2019	(84,882)	(66,991)	(151,873)
Creditors within 1 year as at 31 December 2019	808,449	66,991	875,440
General funds as at 31 December 2019	1,390,287	(66,991)	1,323,296

21 Related party transactions

The Charity received a total of £42,135 (2019: £45,460) in donations from trustees in their personal capacity, none of which remains outstanding at the balance sheet date.

The Charity received £11,000 (2019: £11,000) from the Hollick Family Foundation. Lady Sue Woodford-Hollick is a trustee of the Hollick Family Foundation and was a trustee of the Charity until April 2019 and is now an ambassador.

The Charity received £25,000 (2019: £35,000) from the Laura Kinsella Foundation. Stephen Kinsella is a trustee of the Laura Kinsella Foundation and of the Charity.

At 31 December 2020 an amount of £300 (2019: £2,250) was included within debtors in relation to a staff loan to the Executive Director.

There were no other related party transactions in the current or previous year.

22 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 2020, Reprieve US provided a sub grant to Reprieve UK for £126,407 (2019: £96,507). This was to directly employ a staff member in London working in the operational 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 £47,997 (2019: £6,656).

23 Comparative statement of financial activities

(Incorporating income and expenditure account)	Restricted funds £	Unrestricted Funds £	As Restated / Total 2019 £
Income from:			
Donations and legacies	84,560	1,482,578	1,567,138
Charitable activities:			
Death penalty (DP)	664,018	55,807	719,825
Promotion of human rights in counter-terrorism (HRACT)	498,996	55,807	554,803
Other trading activities	-	2,356	2,356
Investments	-	7,693	7,693
Total income	**1,247,574**	**1,604,241**	**2,851,815**
Expenditure on:			
Raising Funds	86,341	308,350	394,691
Charitable activities:			
Death Penalty (DP)	715,444	850,162	1,565,606
Promotion of human rights in counter-terrorism (HRACT)	462,192	581,199	1,043,391
Total expenditure	**1,263,977**	**1,739,711**	**3,003,688**
Net (expenditure) income	(16,403)	(135,470)	(151,873)
Transfers between funds	-	-	-
Net movement in funds	(16,403)	(135,470)	(151,873)
Reconciliation of funds			
Total funds at 1 January	156,929	1,458,766	1,615,695
Total funds at 31 December	**140,526**	**1,323,296**	**1,463,822**

REPRIEVE

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