

REPRIEVE

As amended
2020
Annual
Report

& Financial
Statements

Reprieve is a company limited by guarantee and registered charity
• Registered Number: 05777831 • Charity Number: 1114900

Counterparts

- 1** Joint Executive Directors' introduction
- 2** Chair's foreword
- 3** Vision, strategy and objects

5 Impact report

- 6** | 2020 achievements in numbers
- 7** | Highlights of the year
- 8** | Death penalty
- 19** | Secret prisons
- 24** | Extrajudicial executions
- 28** | Torture accountability
- 32** | Fundraising & thank yous

- 35** Governance, finance & risks
- 44** Statement of trustees' responsibilities
- 46** Independent auditors' report

49 Financial Statements

- 50** | Statement of financial activities
- 51** | Balance sheet
- 52** | Cash flow statement
- 53** | Notes to the financial statement

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.

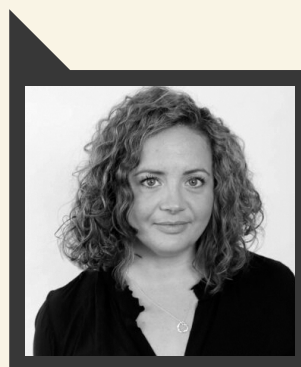
In the midst of it all, executions, injustice and torture continued and our clients needed us more than ever. Many were at particular risk of the virus following years of mistreatment and torture, from being held in unsanitary conditions where social distancing is simply not possible. Delays in cases 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 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

Introduction

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 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



40

We worked in 40 countries worldwide

COUNTRIES WORLDWIDE



This included supporting legal action on behalf of 66 people who have been killed in US drone strikes

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 from 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.

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

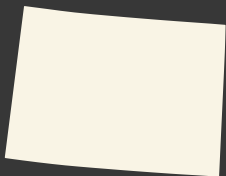
55%

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.

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.

*Not her real name

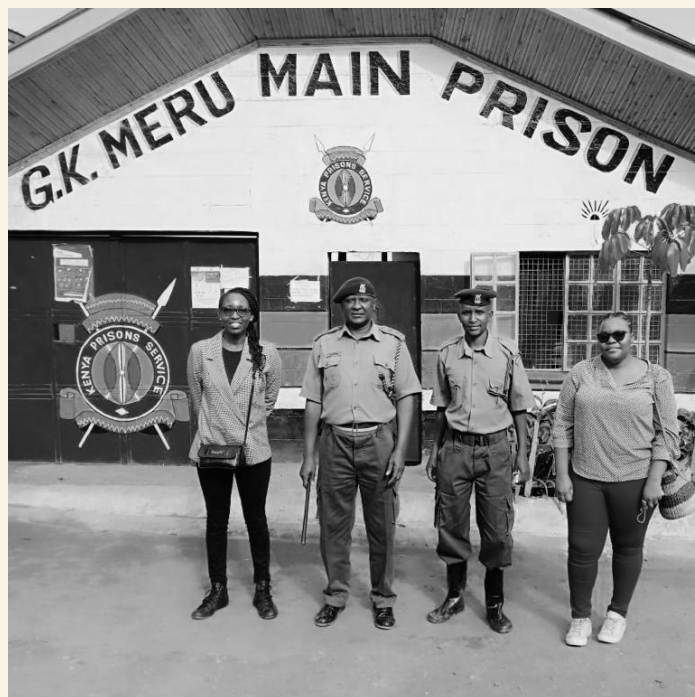
Case study: Kenya



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.



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 harassment, 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 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



28

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

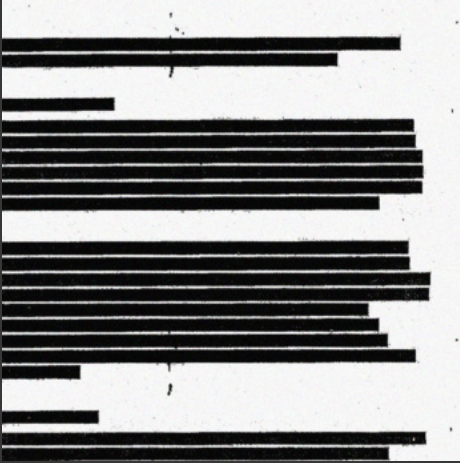
The UK government is attempting to bend the rules on torture

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

32

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

Reprive 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 Reprive 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 Reprive 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	Laura Kinsella Foundation
Clifford Chance Foundation	Lund Trust - a charitable fund of Lisbet Rausing and Peter Baldwin
David & Victoria Gill	Lush
David and Elaine Potter Foundation	Office
European Commission	People's Postcode Lottery
Evan Cornish Foundation	Philanthropy Foundation
Foreign Commonwealth and Development	Role UK
G R Waters Charitable Trust 2000	Sigrid Rausing Trust
Henry Oldfield Trust	The Fairness Foundation
Highway One Trust	The Sounouyergon Foundation
Ian Vincent of Vincent Homes Ltd	The Tolkien Trust
Institut für Auslandsbeziehungen (Funding Programme Zivik)	Tinsley Charitable Trust
Joseph Rowntree 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@reprive.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



38

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

Relieve 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 Relieve 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, Relieve 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 Relieve'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.

Relieve 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 Relieve, it is recorded and will be investigated as appropriate. Any serious complaint would be escalated to our Senior Leadership Team and Trustees. Relieve 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 Relieve 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 Relieve. 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 <p>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.</p>	<ul style="list-style-type: none"> • 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 <p>Reprieve is fortunate to have experienced and skilled individuals serving on our Board of Trustees who are also well-connected with many other organisations, charities and individuals. However, this poses a risk of conflicts of interests if these are not adequately managed.</p>	<ul style="list-style-type: none"> • 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 <p>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.</p>	<ul style="list-style-type: none"> • 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-term 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

46

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		<u>1,491,907</u>	<u>1,819,931</u>	<u>3,311,838</u>	<u>2,851,815</u>
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		<u>1,584,034</u>	<u>1,726,880</u>	<u>3,310,914</u>	<u>3,003,688</u>
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		<u>140,526</u>	<u>1,323,296</u>	<u>1,463,822</u>	<u>1,615,695</u>
Total Funds At 31 December	<u>16,17</u>	<u>48,399</u>	<u>1,416,347</u>	<u>1,464,746</u>	<u>1,463,822</u>

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
<u>Total</u>		<u>2,513,477</u>	<u>2,621,582</u>
Creditors:	14	(875,605)	(875,440)
Amounts falling due within one year			
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
<u>Total funds</u>		<u>1,464,746</u>	<u>1,463,822</u>

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
<u>Cash and cash equivalents at the end of the reporting period</u>	<u>2,262,876</u>	<u>2,239,638</u>
Reconciliation of net income to net cash flow from operating activities		
<u>Net income for the reporting period</u> (as per the statement of financial activities)	<u>924</u>	<u>(151,873)</u>
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
<u>Net cash provided by/(used in) operating activities</u>	<u>25,513</u>	<u>705,246</u>
Analysis of cash and cash equivalents		
Cash in hand	1,103,144	1,385,712
Notice deposits	1,159,732	853,926
<u>Total cash and cash equivalents at the end of the year</u>	<u>2,262,876</u>	<u>2,239,638</u>

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.

Relieve 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 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
<u>Total</u>	<u>1,521,604</u>	<u>1,567,138</u>

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	<u>352,607</u>	<u>394,691</u>

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	<u>2,065,374</u>	<u>892,933</u>	<u>2,958,307</u>	<u>2,608,997</u>

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	<u>1,565,606</u>	<u>1,043,391</u>	<u>2,608,997</u>

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	<u>42,092</u>	<u>246,552</u>	<u>106,595</u>	<u>395,239</u>	<u>441,524</u>

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	<u>58,017</u>	<u>230,135</u>	<u>153,372</u>	<u>441,524</u>

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	<u>38,197</u>	<u>35,186</u>

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	<u>2,066,487</u>	<u>1,623,166</u>

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	<u>38</u>	<u>29</u>

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	<u>144,378</u>	<u>1,582</u>	<u>145,961</u>

Depreciation

At 1 January 2020	100,179	1,582	101,761
Charge for the year	17,326	-	17,326
At 31 December 2020	<u>117,505</u>	<u>1,582</u>	<u>119,087</u>

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	<u>250,601</u>	<u>381,944</u>

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	<u>875,605</u>	<u>875,440</u>

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	<u>200,000</u>	<u>320,439</u>

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					
8 th 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)	-	-
	<u>140,526</u>	<u>1,491,907</u>	<u>(1,584,034)</u>	<u>-</u>	<u>48,399</u>
Total of funds	<u>1,463,822</u>	<u>3,311,838</u>	<u>(3,310,914)</u>	<u>-</u>	<u>1,464,746</u>

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					
8 th 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)	-	-
	<u>156,929</u>	<u>1,247,574</u>	<u>(1,263,977)</u>	<u>-</u>	<u>140,526</u>
Total of funds	<u>1,615,695</u>	<u>2,851,815</u>	<u>(3,003,688)</u>	<u>-</u>	<u>1,463,822</u>

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	<u>48,399</u>	<u>1,416,347</u>	<u>1,464,746</u>

	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	<u>140,526</u>	<u>1,323,296</u>	<u>1,463,822</u>

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	<u>1,247,574</u>	<u>1,604,241</u>	<u>2,851,815</u>
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	<u>1,263,977</u>	<u>1,739,711</u>	<u>3,003,688</u>
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	<u>140,526</u>	<u>1,323,296</u>	<u>1,463,822</u>

REPRIEVE

PO Box 72054, London UK, EC3P 3BZ

02075538140 • info@reprieve.org.uk • [@reprieve](https://www.instagram.com/reprieve)

Design by Maia