

REPRIEVE

Annual Report and Financial Statements

For the year ended 31 December 2024

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Reference and administrative information

Trustees

Dame Elish Angiolini LT DBE PC KC FRSA FRSE	Chair
Alexandra Pringle	Retired May 2025
Ayesha Hazarika MBE	Retired May 2025
Christopher Duckett	
Helen Marshall	
Jane Lush	
Luca Bosatta	
Matthew McGregor	
Nawaz Hanif	Appointed Jan 2025
Rupert Welchman	
Simi Arora-Lalani	
Simon Tuttle	Retired Apr 2024
Stephen Kinsella OBE	
Yemsrach Hailemariam	Retired Jan 2024

Joint Executive Directors

Anna Yearley OBE	Resigned Apr 2025
Maya Foa	

Interim Deputy Executive Director

Daniel Dolan	From Nov 2024
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Interim Chief Operations Officer

Mufeedah Bustin	From Jan 2025
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Casework Director

Chai Patel	
Harriet McCulloch	Interim from Nov 2024

Advocacy Director

Daniel Dolan	
Chai Patel	Interim from Nov 2024

Registered address

10 Queen Street Place
London EC4R 1BE

Company registration number

05777831

Charity registration number

1114900

Auditor

Buzzacott Audit LLP
130 Wood Street
London EC2V 6DL

Bankers

Barclays Bank plc
Leicester LE87 2BB

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

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

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

Joint Executive Directors' introduction

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

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

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

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

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

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

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

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

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



Anna Yearley OBE
Joint Executive Director



Maya Foa
Joint Executive Director

Chair's foreword

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

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

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

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

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

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

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

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



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

Trustees' report

The Trustees, who are also the Directors of the Company for the purposes of company law, present their report and accounts for the year ended 31 December 2024. The Trustees confirm that the financial statements comply with current statutory requirements, those of the governing documents and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" 2019. The Trustees are satisfied that the objects and mission of the charity, and the activities to pursue them described below, satisfy the principles of public benefit set out in The Charity Commission's "Public Benefit: Rules for Charities".

The Trustees would like to thank our donors and supporters who make our work possible. The Trustees would also like to thank Reprieve's outstanding staff, fellows, consultants, secondees and partner organisations for their continuing hard work and dedication in seeking a world without the death penalty and extreme human rights abuses carried out in the name of "counter-terrorism" or "national security".

Our vision and mission

Our vision

A world without the death penalty or extreme human rights abuses



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

Our mission

To use strategic interventions to achieve our vision

Reprieve's mission is to use strategic interventions to end the use of the death penalty globally and to end human rights abuses carried out in the name of "counter-terrorism" or "national security".



Reprieve is:



Agile

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



Creative

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



Fearless

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



Effective

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



Resilient

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



Resolute

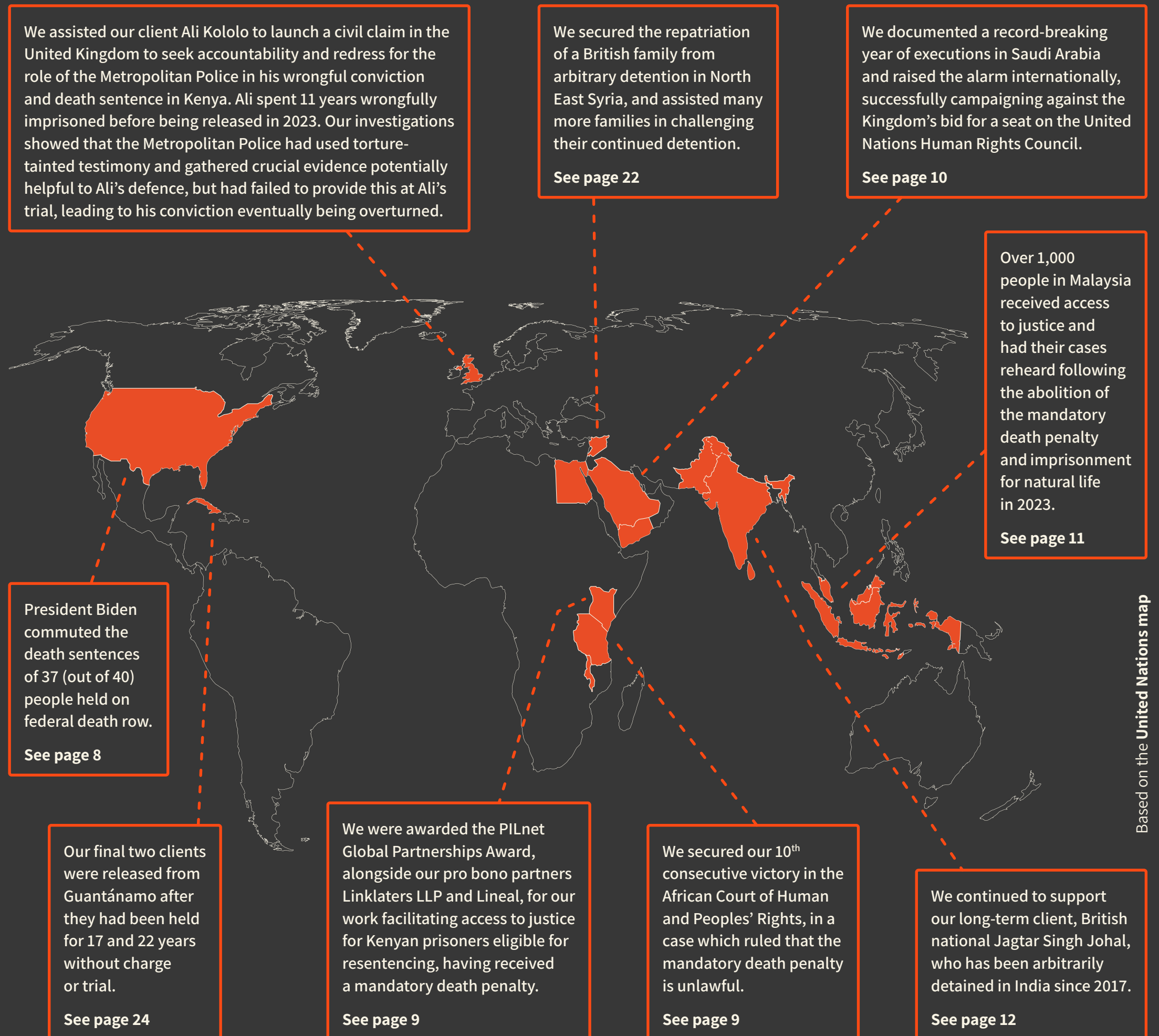
We are professional, respectful and accountable. Our commitment is unwavering.

Where we work

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

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

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



Highlights from 2024

Death penalty

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

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

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

Reprievе's death penalty work in 2024 in numbers:



We revealed for the first time that **Black people had 220% higher odds of suffering a botched lethal injection execution than white people**

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

We trained 90 pro bono lawyers in Kenya

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

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



We secured our 10th consecutive victory

in the African Court of Human and Peoples' Rights

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



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

at least 345 executions were carried out

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



Our resentencing project contributed to

over 1,000 people receiving new sentences in Malaysia

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



United States

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

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

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

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

Our highlights from 2024 include:

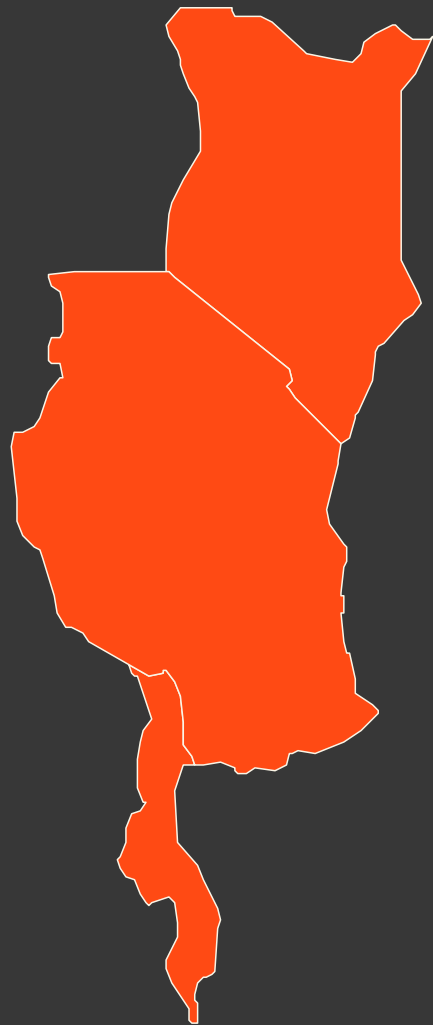
- Executions in 2024 remained near a historic low point; 25 executions were carried out, marking the 10th consecutive year with fewer than 30 executions. This is less than half of the number of executions in 2009, as states struggle to obtain the drugs required for lethal injection executions.
- In one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

"The death penalty is a racist, cruel and inhumane punishment that has no place in a just society. Capital punishment has disproportionately killed Black people in America and the lethal injection method has caused unconscionable suffering."

Congresswoman Ayanna Pressley on the release of our report, ***Lethal injection in the modern era: cruel, unusual and racist***

Africa

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



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

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

Based on the United Nations map

Our highlights from 2024 include:

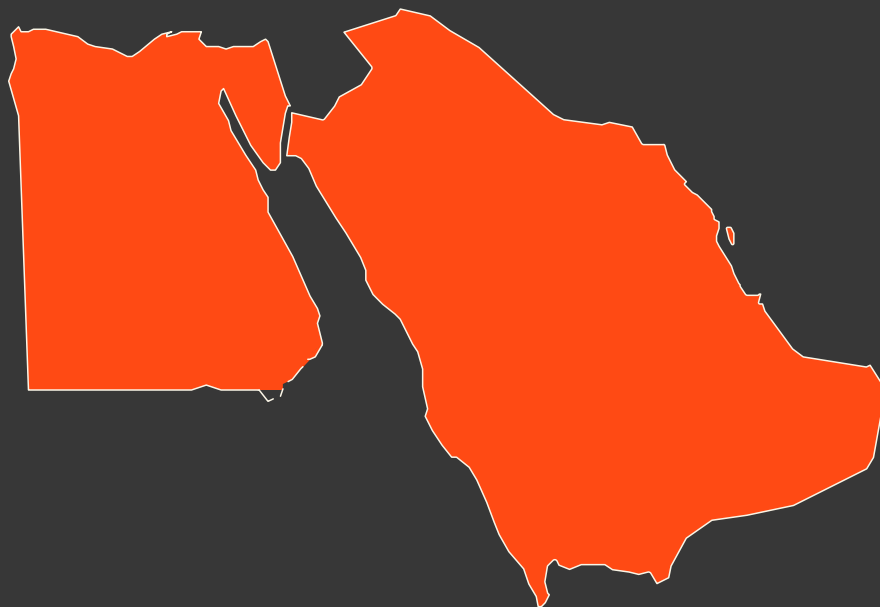
- Following the conclusion of our award-winning resentencing project in Malawi, which has seen 169 people avoiding the death sentence, Malawi's death row remains empty. This year we have consolidated the progress made, and no new death sentences were handed down in 2024.
- In Malawi, public and private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

"The death penalty does not hold a place in today's society."

Winnie Syombua, one of Reprieve's fellows in Kenya, on *Capital FM (Kenya)*, 9 April 2024

Middle East and North Africa

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



Based on the United Nations map

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

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

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

Our highlights from 2024 include:

- ▶ Our investigation team collected valuable data on 345 executions as they were happening; and disaggregated this information to identify trends including an increase in executions for non-lethal offences, a disproportionate number of foreign nationals executed for drug offences and a record-high number of women executed in 2024. Our work, alongside our partners the European Saudi Organisation for Human Rights, captures and verifies information, so we can raise the alarm internationally through our advocacy and media channels. You can read more about our work monitoring executions on page 17.
- ▶ We worked on seven cases of individuals facing the death penalty in Saudi Arabia. This included three child defendants accused of committing alleged crimes when they were under the age of 18 and two freedom of expression cases. This year we expanded our work on drugs, and took on two new drug offence cases.
- ▶ In October, Saudi Arabia failed in their bid to win a seat on the United Nations Human Rights Council. Reprieve and our partners briefed the international community on the human rights situation in the Kingdom through a multi-channel campaign including private advocacy with missions in Geneva and international embassies, a public campaign and work in the media. This was a huge victory for the coalition of human rights campaigners seeking to hold Saudi authorities accountable in a year when execution numbers reached record highs.
- ▶ We have worked on five cases of individuals facing the death penalty in Bahrain, including one new case to Reprieve this year. For the fifth year in a row, there were no recorded executions in Bahrain.

"This reform is built on a house of cards that is built on record numbers of executions."

Jeed Basyouni, Head of Death Penalty Projects – MENA reported on CNN on 25 December 2024

South East Asia

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



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

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

Our highlights from 2024 include:

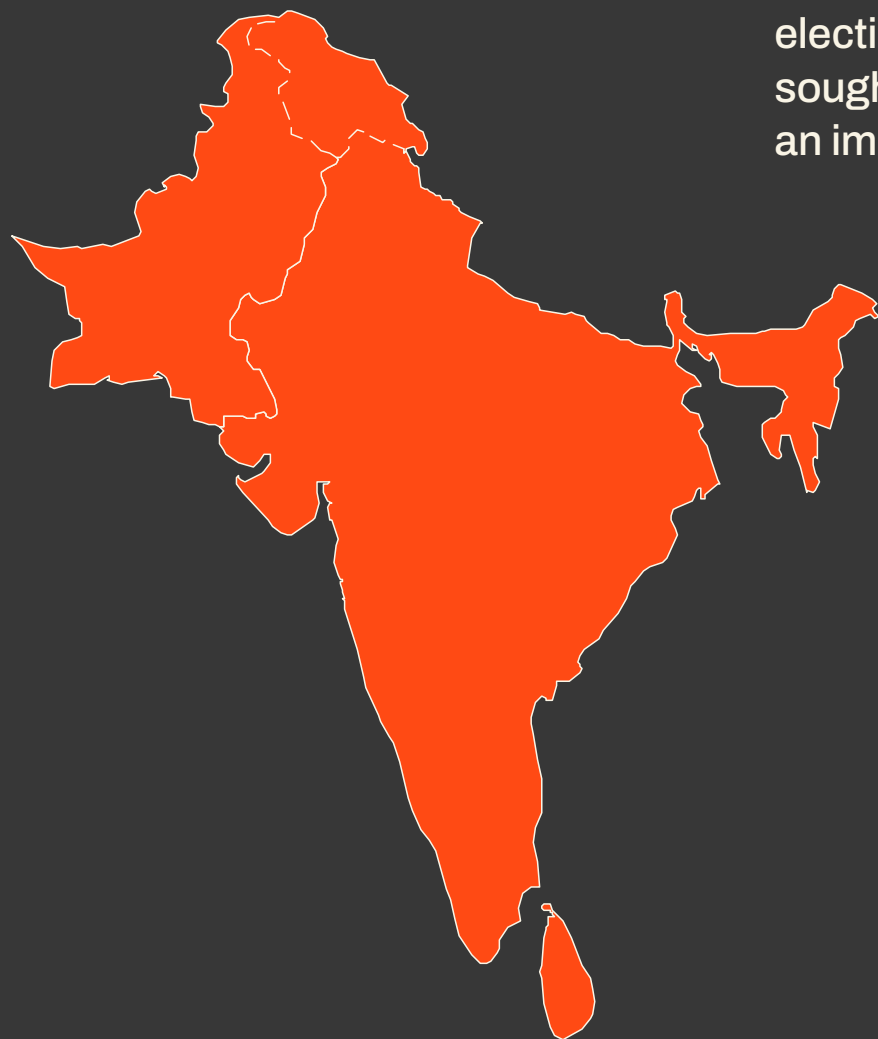
- ▶ 1,056 people were resentenced through the Malaysia resentencing project in the calendar year. Based on our records, 50 people had their death sentences maintained; and while this is 50 people too many, this represents significant progress in limiting the application of the death penalty.
- ▶ The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

South Asia

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

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

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



Based on the United Nations map

Our highlights from 2024 include:

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

"We hope the Prime Minister will listen to what the First Minister has to say, respond with appropriate urgency, and do whatever it takes to bring Jagtar home to his family."

Harriet McCulloch, Interim Director of Casework,
as reported in *BBC News* on 11 September 2024

Case study

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

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

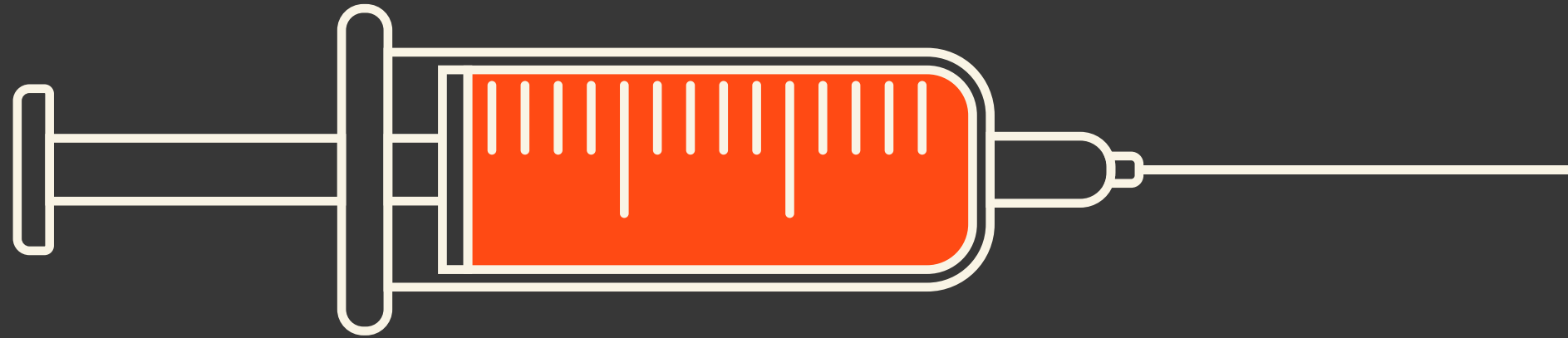
A botched lethal injection execution is defined as an execution administered by lethal injection which has gone wrong, often resulting in prolonged pain. Lethal injection is a modern phenomenon, invented in 1977 by a legislator and coroner, and staggeringly has no basis in medicine. States use a variety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

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

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

April 2024

REPRIEVE



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

Through our in-depth analysis, we found that:

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

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

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

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

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

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

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

Case study

The power of pro bono partnerships in Africa

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

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

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

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

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

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



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

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

Akin Gump Strauss Hauer and Feld LLP

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

Cleary Gottlieb

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

Clifford Chance

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

Cohen and Gresser (UK) LLP

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

Linklaters LLP

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

Malawi Legal Aid Bureau

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

Reed Smith LLP

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

WilmerHale

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

Pro bono lawyers in Kenya

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

Pro bono lawyers in Tanzania

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

Case study

The execution crisis in Saudi Arabia

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

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

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

Saudi Arabia's execution crisis in numbers:



170 out of 345 executions were for non-lethal offences



179 out of 345 executions were categorised as Ta'zir



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



136 out of 345 executions were of foreign nationals

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

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

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

■ The Saudi Arabian authorities are still applying arbitrary sentencing principles.

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

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

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

■ The Saudi Arabian authorities are executing more foreign nationals.

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



Crown Prince Mohammed bin Salman

So what do we do with this information?

We use it both privately and publicly to hold the Saudi Arabian authorities to account. In October 2024, United Nations General Assembly members voted to elect 18 new countries to serve on the Human Rights Council between 2025 and 2027. Saudi Arabia narrowly missed out on winning a seat, coming just seven votes behind the Marshall Islands, by 124 votes to 117. In advance of the vote, Reprieve worked actively in coalition with other human rights organisations to brief the international community in Geneva and embassies around the

world, on Saudi Arabia's record-breaking year of executions, and how this was not compatible with sitting on the Human Rights Council. We also ran public campaigns to harness the collective voice of Reprieve supporters and engaged with international press to draw attention to the vote.

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

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

Case study

The rapid resentencing process in Malaysia

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

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

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

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



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

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

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

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

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

3. We supported lawyers taking on resentencing cases.

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

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

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

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

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

6. We collaborated with incredible Malaysian organisations.

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

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

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

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

Highlights from 2024

Abuses in counter-terrorism

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

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

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

Reprieve's last two remaining clients were released from Guantánamo



after 17 and 22 years in detention without charge or trial

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

The Life After Guantánamo program supported

nine released men in seven countries

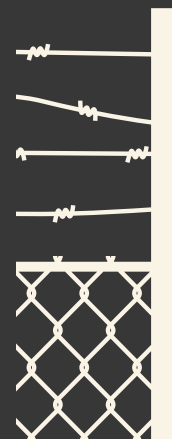


across the world in 2024 from Afghanistan to Kazakhstan.

We submitted 11 complaints to the US Department of Defense



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



We met face-to-face with 43 people currently held in detention facilities in North East Syria

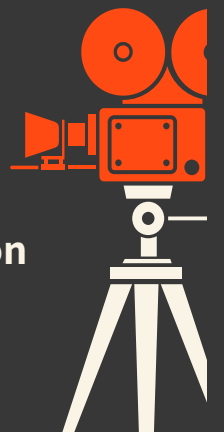
in October 2024, in the interests of documenting abuses they have suffered and supporting efforts towards their repatriation.

We supported Bring British Families Home



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

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



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

North East Syria

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

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

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

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

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



Our highlights from 2024 include:

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

"We're talking about a small number of families, mostly kids, and their detention is unlawful – there's no question about that. They're being held in horrific conditions. They can be brought home and if there are charges to answer they can answer them."

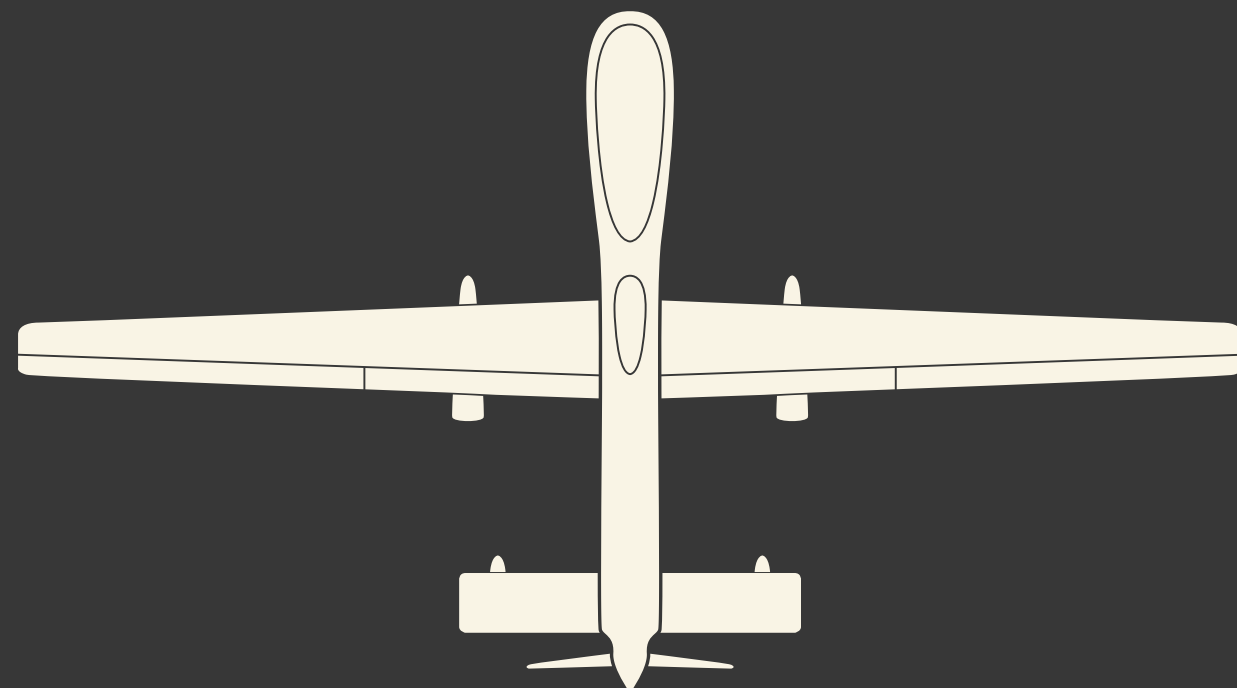
Katherine Cornett, Deputy Director of Casework, quoted in *The Guardian* on 23 February 2024

Extrajudicial executions

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

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

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



Our highlights from 2024 include:

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

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

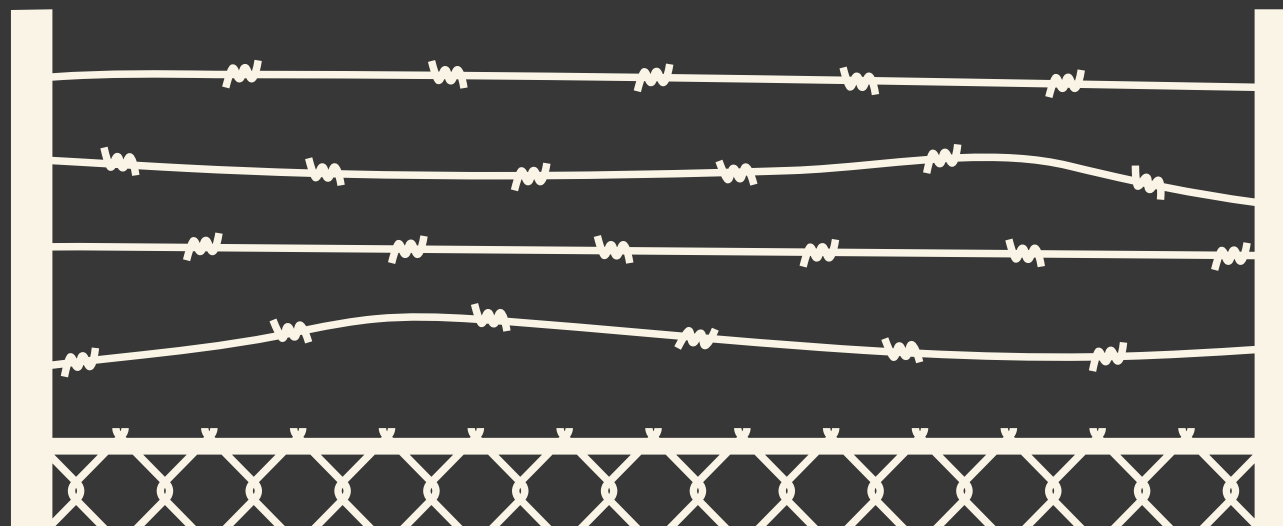
Baraa Shibani, Reprieve Investigator on the release of the documentary *American Mercenaries: Killing in Yemen*

Guantánamo

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

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

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



Our highlights from 2024 include:

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

"This transfer is long overdue, so we celebrate it with mixed emotions... the very least the US Government can do, having imprisoned Abdulmalik Bajabu without trial for 17 years, is ensure that this is truly an end to his ordeal and the beginning of a new life with his family."

Dan Dolan, Reprieve's Interim Deputy Executive Director, quoted in *The Standard (Kenya)* on 17 December 2024

Case study

Inside detention facilities in North East Syria

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

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

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



Inside a detention camp in North East Syria

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

Why is it important to visit detention facilities in person?

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

When we say ‘detention facilities’ – what are we talking about?

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



Inside a detention camp in North East Syria

What is the condition of these facilities?

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

How many people do you meet on a trip?

In October, we met around 40 people who are being arbitrarily detained. The maximum we get

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

What goes into planning a trip like this?

We typically spend around a week on the ground, and this requires months of intense planning. We take time over this as it is imperative that we are always acting in the best interests of our clients, and to ensure our staff are safe. We have to liaise with authorities in the region, and we need visas and border permits. These are closed facilities, there is no family visiting day, for example. We need to negotiate access each time, and there is always

a bureaucratic issue of some kind, so we have to prepare for every eventuality. The actual logistics of getting to North East Syria are also challenging; it is usually around two days of travel from the UK.

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

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

Plans for the future

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

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

We will:

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

Fundraising

In 2024 we received income of

£4,019,375

2024 focus

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

Charitable organisations

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

Individual donations

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

Corporate

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

Donations and fundraising policies

We have a comprehensive donations policy as set out by Reprieve’s Board of Trustees, which clearly outlines in which situations we do, or do not, accept donations. We did not undertake any work throughout the year with professional fundraisers or commercial participators. We are registered with the Fundraising Regulator and comply with all the relevant standards set out in the Code of Fundraising Practice.

Reprieve strives for the highest standards of honesty and integrity when commencing any fundraising activity and takes any complaints meaningfully. When any complaint is received in regard to fundraising carried out by Reprieve, it is recorded and will be investigated as appropriate. Any serious complaint would be escalated to our Senior Leadership Team and Trustees. Reprieve may involve internal or external lawyers if deemed necessary. Reprieve did not receive any fundraising complaints in 2024.

We take our duty of care to our supporters seriously. We carefully judge how we communicate to supporters – of both a financial and non-financial ask nature. All communications are sent electronically unless a physical letter is specifically requested from the donor, and all supporters have explicitly opted-in to receiving emails from Reprieve. On all communications we have an obvious and easy way to perform an unsubscribe action.

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

Thank you to our supporters

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

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

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

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

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

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

A4ID's Rule of Law Expertise Programme	Lisbet Rausing and Peter Baldwin	The Fidelis Foundation
Akin Gump Strauss Hauer and Feld LLP	Mark Stephens	The German Federal Foreign Office
David and Victoria Gill	Paul Hamlyn Foundation	The International Bar Human Rights Institute Trust
European Union	Persula Foundation	The Roddick Foundation
Foreign, Commonwealth & Development Office	Postcode Justice Trust, thanks to players of People's Postcode Lottery	The Sounouyergon Fund, hosted by Swiss Philanthropy Foundation
Herbert Smith Freehills LLP	Reed Smith LLP	The Swiss Federal Department of Foreign Affairs
Highway One Trust	Rob Byass	The Tolkien Trust
Hollick Family Foundation	Roger Ross and Susie Scott	The Woodward Charitable Trust
Joseph Rowntree Charitable Trust	Rupert Bondy	This Day Foundation
Joseph Rowntree Reform Trust	Sigrid Rausing Trust	Tinsley Charitable Trust
Julie Christie and Duncan Campbell	Sir Dominic and Lady Cadbury	Vincent Homes Ltd
Laura Kinsella Foundation	The Brindle Foundation	Vital Projects Fund
Linklaters LLP	The British High Commission in Malaysia	
	The David and Elaine Potter Foundation	

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

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

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

Patrons

- Alan Bennett
- Gordon Roddick
- Jon Snow
- Julie Christie
- Lord (Ken) Macdonald of River Glaven QC
- Marina Warner
- Baroness (Martha) Lane-Fox of Soho
- Paul Hamann
- Ruth Rogers

Ambassadors

- David Morrissey
- Katie Brindle
- Richard Brindle
- Sophie Okonedo
- Lady Sue Woodford-Hollick OBE
- Victoria Miro
- Yemsrach (Yemi) Hailemariam

Financial review

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

Income

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

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

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

Expenditure

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

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

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

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

Our fundraising costs in 2024 were £397,944, representing an increase of £28,539 (or 8%) from £369,405 in 2023. Fundraising costs include staff time spent on preparing supporter communications to the general public, and applying for and reporting on grants, both restricted and unrestricted.

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

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

Reserves policy and investment policy

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

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

September 2024 meeting agreed to revise the policy to hold reserves of between 4 to 5 months of operating costs.

The Trustees continue to believe it is prudent and appropriate to maintain the charity’s reserves above 4 months to allow for the opportunity to strategically invest in planned work and to withstand significant unexpected risks that could affect the charity, including significant income fluctuations or unexpected payments. The board reviews the policy on a quarterly basis and will take steps to bring reserves back in line with the target range if at any point it appears likely that reserves would fall outside the acceptable range.

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

Governance, finance and risks

Financial outlook

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

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

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

We do recognise the continued challenge of the external economic environment and we will continue to take proactive steps to monitor and mitigate this impact. In light of the challenging

fundraising environment facing our sector, we have reviewed our expenditure budgets and identified opportunities to reduce costs, without compromising our frontline services. Additionally, we are looking at technological solutions to drive efficiencies in our support services and processes.

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

Risk statement

The Trustees are aware of their responsibility to ensure that the major risks to which the charity is exposed are identified and to establish systems to manage those risks. In 2024, the Risk Committee met four times to monitor and update the organisation’s risk register, which identifies potential risks and mitigation. Under the Terms of Reference of the Risk Committee, the committee is required to meet at least twice a year but may convene additional meetings to meet the needs, as they arise, of the Board or committees.

Reprieve’s Risk Committee is committed to notifying the Charity Commission of any serious incidents. The risk register is a comprehensive document setting out all risks identified. These risk areas are monitored regularly and principal risks and uncertainties are flagged.

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

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

Risk identified	Action taken to mitigate the risk
<div><div>Operational</div><div><div>Safeguarding of clients and staff</div><div>The protection from harm of our staff and clients is a priority for Reprieve and remains one of the principal risks of any charity working with individuals who are vulnerable as a result of their circumstances.</div><div>In 2024, our staff continued to travel to higher risk destinations.</div></div></div>	<div><div><div><div></div></div><div>Safeguarding policy and Safety and Security policy in place and updated annually.</div></div><div><div><div></div></div><div>Robust travel planning and risk assessment procedures.</div></div><div><div><div></div></div><div>Risk Committee and Board oversight of travel to higher risk destinations.</div></div><div><div><div></div></div><div>Safety and security training incorporated into induction for all new starters and provided to all in-country fellows.</div></div><div><div><div></div></div><div>Safeguarding training provided to all new starters.</div></div><div><div><div></div></div><div>Support provided to employees working in challenging situations reviewed regularly.</div></div><div><div><div></div></div><div>Legal advice sought on complex security and safeguarding matters.</div></div></div>
<div><div>Operational</div><div><div>Senior Leadership change and staffing</div><div>2024 saw some changes in the Senior Management Team as interim roles were introduced to cover parental leave, and in early 2025 Joint Executive Director Anna Yearley resigned after a decade of leadership. Other valued colleagues moved on to new opportunities and we are welcoming new colleagues to Reprieve.</div></div></div>	<div><div><div><div></div></div><div>Board Sub-Committee established to oversee Senior Leadership changes.</div></div><div><div><div></div></div><div>Careful resource and capacity management.</div></div><div><div><div></div></div><div>Thorough handovers, timely recruitments and onboarding.</div></div></div>

<div><div>Financial</div><div><div>Inadequate reserves or cashflow</div><div>Reprieve is a charity that is dependent upon donations and grants from individuals, trusts and institutional donors.</div><div>The financial stability and appropriate use of finances is vital to ensure that Reprieve is able to continue to meet its charitable objects.</div></div></div>	<div><div><div><div></div></div><div>Clear and ambitious fundraising strategy forming the basis of the annual budget reviewed by the Finance Committee at least quarterly.</div></div><div><div><div></div></div><div>Monthly Development Team meetings to assess income and success of fundraising strategy.</div></div><div><div><div></div></div><div>Fundraising and finance a key priority for one of our Joint Executive Directors.</div></div><div><div><div></div></div><div>Reserves policy reviewed regularly by the Board and monitored on an ongoing basis at the Finance Committee meetings.</div></div></div>
<div><div>Financial</div><div><div>Fraud or theft</div><div>As a small charity working in high-risk countries there is a significant risk of fraud or theft of charity resources.</div></div></div>	<div><div><div><div></div></div><div>Robust financial policies and procedures in place.</div></div><div><div><div></div></div><div>Regular oversight of financial controls by the Finance Committee.</div></div></div>
<div><div>Compliance</div><div><div>Breach of domestic and foreign laws and regulations</div><div>Reprieve is a UK charity subject to charity-specific and general laws and regulations.</div><div>Reprieve has clients in, and its staff travel to, many foreign countries. Some of those countries are sanctioned by the US, UK and EU.</div></div></div>	<div><div><div><div></div></div><div>Internal policies and regular training on key UK issues, including data protection and safeguarding.</div></div><div><div><div></div></div><div>External legal advice sought where appropriate.</div></div><div><div><div></div></div><div>Financial sanctions and anti-terrorism procedures in place including screening.</div></div><div><div><div></div></div><div>Risk Committee and Board-approved decisions on ongoing casework.</div></div><div><div><div></div></div><div>Reprieve shares knowledge and insight on sanctions and other regulations with sector-wide lawyers’ working group.</div></div></div>

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

Governance and decision making

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

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

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

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

Each of these committees has made significant contributions to the governance and management of Reprieve in 2024.

Trustees are appointed to serve for a period of three years, whereupon they may be reappointed, but a Trustee who has served for two consecutive terms of office must take a break from office for a year before they can be reappointed for a third term. The Articles of

Association specify that there must be at least four Trustees.

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

An induction programme ensures that new Trustees are aware of the full range of their responsibilities and enables them to learn about Reprieve in a structured way so that they are able, from the start, to understand the charity's objectives and subscribe to them with conviction. At each Board meeting, a Reprieve employee or consultant is invited to make a presentation of their work, and this means that over time Trustees become familiar with the full range of work carried out by Reprieve. Trustees attend Reprieve events wherever possible and meet Reprieve's key stakeholders.

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

Staff team

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

In November 2024, Maya Foa went on parental leave. To support Reprieve's Senior Leadership, Daniel Dolan was appointed as Interim Deputy Executive Director in November 2024 and Mufedah Bustin was appointed to Interim

Chief Operating Officer in January 2025. In addition, two other Directors, Chai Patel and Harriet McCulloch (interim), provided oversight of the casework and advocacy teams. The Directors are supported by a team of Deputy Directors who provide direction and support for Reprieve's work. Together, these senior staff members are the key management personnel, taking collective responsibility for ensuring the effective management and forward planning of Reprieve in line with decisions of the Board.

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

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

Reprieve continued to benefit from the exceptional work undertaken by our fellows, consultants and partner organisations across the world.

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

Remuneration policy

Key management salaries are set as part of the overall staff salary structure by the Joint Executive Directors and approved by the Board through the annual budget approval process. The Joint Executive Directors' salaries are set by the Board. Salary levels are set with reference to

the skillset and experience that staff members need to have to carry out our charitable activities. This is assessed annually. Many of our staff members have a legal or other professional qualification and almost all staff members could earn considerably more elsewhere.

Reprieve has always maintained a transparent salary structure. Our current policy is a 2:1 pay ratio between the highest-paid member of staff and the lowest-paid member of staff. The precise current ratio between highest and lowest paid is 2.08:1.

Financial controls

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

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

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. This assessment is made in respect of a period of one year from the date of approval of the statutory accounts. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Statement of Trustee's responsibilities

The Trustees (who are also Directors of Reprieve for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

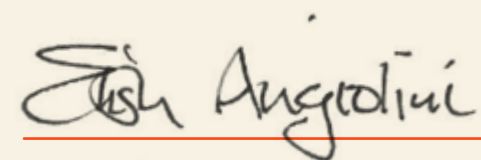
So far as each of the Trustees is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware;
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information; and
- there were no serious incidents during the previous financial year that should have been reported to the Charity Commission but were not.

Approval

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

This report was approved by the Trustees on 15 May 2025 and signed on their behalf by:



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

Independent auditor's report on the financial statements

Opinion

We have audited the financial statements of Reprieve (the ‘charitable company’) for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’ (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 31 December 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

authorised for issue.

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

Other information

The other information comprises the information included in the annual report, including the Trustees’ report, other than the financial statements and our auditor’s report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have

performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees’ report, which is also the directors’ report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees’ report, which is also the directors’ report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 34, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free

from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

To address the risk of fraud through

management bias and override of controls, we:

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

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Catherine Biscoe (Senior Statutory Auditor)

For and on behalf of Buzzacott Audit LLP,
Statutory Auditor

130 Wood Street, London EC2V 6DL

Date: 18 June 2025

Financial statements

Statement of financial activities

including income and expenditure account

Year to 31 December 2024

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

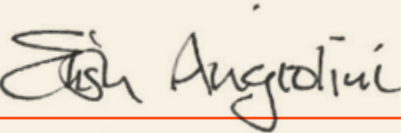
All of the charity’s activities derived from continuing operations during the above two financial periods. The charity has no recognised gains and losses other than those shown above. Full comparative figures by fund are shown in note 21.

Balance sheet


31 December 2024

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

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



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



Luca Bosatta (Treasurer)

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

Statement of cash flows

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

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

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

B. Analysis of cash and cash equivalents

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

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

Principal accounting policies

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

Basis of preparation

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

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

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

Reprieve meets the definition of a public benefit entity under FRS 102.

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

Assessment of going concern

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

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

Company status

Reprieve is a company limited by guarantee, registered in England and Wales, registered address 10 Queen Street Place, London, EC4R 1BE. It was incorporated on 11 April 2006 (company number: 05777831), (charity number: 1114900). The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Critical accounting estimates and areas of judgement

In the application of the accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical

experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

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

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

Income

All income is recognised once the charity has entitlement to income, it is probable that income will be received, and the amount of income receivable can be measured reliably. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Donations and legacies

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

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

Gifts in kind

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

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

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

Income from charitable activities

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

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

Income from other trading activities

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

rebates, value added tax and other sales taxes.

Investment income

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

Expenditure

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

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

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

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. Governance activities comprise organisational administration and compliance with constitutional and statutory requirements. Costs include direct costs of external audit, legal fees and other professional advice.

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

Intangible assets and amortisation

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

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

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

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

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

Operating leases

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

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

Employee benefits

Short term benefits

Short term benefits including holiday pay are

recognised as an expense in the period in which the service is received.

Employee termination benefits

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

Pension scheme

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

VAT

In common with many other charities, Reprieve is not registered for VAT and the charity’s expenditure is therefore stated inclusive of irrecoverable VAT.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Short term deposits

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. They have been discounted to the present value of the future cash payment where such discounting is material.

Financial instruments

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

Fund accounting

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

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

use of each restricted fund is set out in the notes to the financial statements.

Taxation

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

Foreign currencies

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

Notes to the financial statements

1. Donations and legacies

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

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

2. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Promotion of human rights in counter-terrorism (ACT)			
Joseph Rowntree Charitable Trust	—	66,000	66,000
Joseph Rowntree Reform Trust	—	39,972	39,972
Paul Hamlyn Foundation	—	100,000	100,000
People's Postcode Lottery	250,000	—	250,000
Reprieve US	70,264	—	70,264
The Roddick Foundation	12,500	—	12,500
Sigrid Rausing Trust	150,000	—	150,000
Synergi	—	5,000	5,000
The David and Elaine Potter Foundation	15,000	—	15,000

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Tolkien Trust	52,500	—	52,500
Vital Projects Fund	31,294	—	31,294
	581,558	210,972	792,530

Death penalty (DP)

The British High Commission in Malaysia	—	46,087	46,087
Clifford Chance	—	68,626	68,626
European Commission	—	65,702	65,702
Foreign, Commonwealth & Development Office	—	75,000	75,000
The German Federal Foreign Office	—	17,131	17,131
Highway One Trust	—	10,000	10,000
International Bar Association	30,000	—	30,000
People's Postcode Lottery	250,000	—	250,000
Reprieve US	70,264	—	70,264
The Roddick Foundation	12,500	—	12,500
ROLE UK	—	114,875	114,875
Sigrid Rausing Trust	150,000	—	150,000
The Swiss Federal Department of Foreign Affairs	—	40,221	40,221
The David and Elaine Potter Foundation	15,000	—	15,000
The Law Society Charity	—	5,000	5,000
Tolkien Trust	52,500	—	52,500
Vital Projects Fund	31,294	—	31,294
Other grants (below £2,000)	—	2,000	2,000
	611,558	444,642	1,056,200
Total	1,193,116	655,164	1,848,730

2. Income from charitable activities (continued)

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Promotion of human rights in counter-terrorism (ACT)			
Bertha Foundation	—	126,742	126,742
Joseph Rowntree Charitable Trust	—	35,875	35,875
Joseph Rowntree Reform Trust	—	39,971	39,971
Reprieve US	—	110,766	110,766
The Roddick Foundation	2,500	50,000	52,500
Sigrid Rausing Trust	150,000	—	150,000
Synergi	—	3,000	3,000
Tolkien Trust	52,500	—	52,500
United Nations Voluntary Fund for Victims of Torture	—	23,546	23,546
	205,000	389,900	594,900

Death penalty (DP)

The British High Commission in Malaysia	—	16,519	16,519
Clifford Chance	—	118,718	118,718
European Commission	—	3,329	3,329
Evan Cornish Foundation	—	10,000	10,000
Foreign, Commonwealth & Development Office	—	45,000	45,000
The German Federal Foreign Office	—	47,052	47,052
Highway One Trust	—	10,000	10,000
Joseph Rowntree Charitable Trust	—	35,875	35,875
Jomati Foundation	—	5,000	5,000
Netherlands Ministry of Foreign Affairs	—	2,492	2,492
Paul Hamlyn Foundation	—	41,667	41,667
Postcode Lottery	—	300,000	300,000
The Roddick Foundation	2,500	—	2,500
A4ID’s Rule of Law Expertise Programme	—	180,469	180,469
The Sounouyergon Fund	—	12,000	12,000
Sigrid Rausing Trust	150,000	—	150,000
The Swiss Federal Department of Foreign Affairs	—	50,850	50,850
The David and Elaine Potter Foundation	—	27,000	27,000
Tolkien Trust	52,500	—	52,500
Vital Projects Fund	60,061	—	60,061

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
World Coalition Against the Death Penalty	—	4,082	4,082
Other grants (below £2,000)	—	1,000	1,000
	265,061	911,053	1,176,114
Total	470,061	1,300,953	1,771,014

3. Investment income

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

4. Cost of raising funds

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

5. Charitable activities

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

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

6. Analysis of support costs

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

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

7. Governance costs

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

8. Net income (expenditure) for the year

This is stated after charging:

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

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

9. Staff costs

Staff costs were as follows:

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

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

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

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

Remuneration for key management personnel

Reprieve considers its Executive Directors, Team Directors and Deputy Directors to be key management personnel. The total remuneration, benefits and pensions paid to them in the year (including taxable benefits and employer’s pension and National Insurance contributions) was £675,394 (2023: £590,598).

10. Intangible fixed assets

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

11. Tangible fixed assets

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

12. Debtors

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

13. Creditors: amounts falling due within one year

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

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

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

	2024 £	2023 £
Rent deposit	34,530	—

15. Statement of funds

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

15. Statement of funds (continued)

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

Promotion of human rights in counter-terrorism

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

Death penalty

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

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Unrestricted funds					
General funds	1,439,073	2,226,999	(2,257,123)	(15,000)	1,393,949
Restricted funds					
Promotion of human rights in counter-terrorism (ACT)					
Bertha Foundation	—	126,742	(38,783)	—	87,959
Joseph Rowntree Charitable Trust	—	35,875	(35,875)	—	—
Joseph Rowntree Reform Trust	—	39,971	(33,055)	—	6,916
Reprieve US	—	110,766	(110,766)	—	—
The Roddick Foundation	—	50,000	(50,000)	—	—
Synergi	—	3,000	(905)	—	2,095
United Nations Voluntary Fund for Victims of Torture	—	23,546	(23,546)	—	—

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Death penalty (DP)					
OMCT	1,161	—	—	—	1,161
The British High Commission in Malaysia	—	16,519	(16,519)	—	—
Clifford Chance	—	118,718	(118,718)	—	—
European Commission	—	3,329	(3,329)	—	—
Foreign, Commonwealth & Development Office	—	45,000	(60,000)	15,000	—
FCDO (ROLE)	—	13,561	(13,561)	—	—
The German Federal Foreign Office	—	47,052	(41,547)	—	5,505
Joseph Rowntree Charitable Trust	—	35,875	(35,875)	—	—
Netherlands Ministry of Foreign Affairs	—	2,492	(2,492)	—	—
Paul Hamlyn Foundation	—	41,667	(41,667)	—	—
Postcode Justice Trust	4,431	300,000	(304,431)	—	—
Role UK	—	166,908	(166,908)	—	—
The Swiss Federal Department of Foreign Affairs	7,205	50,850	(58,055)	—	—
The David and Elaine Potter Foundation	—	27,000	(27,000)	—	—
Other restricted funds	—	95,887	(95,887)	—	—
Total restricted funds	12,797	1,354,758	(1,278,919)	15,000	103,636
Total funds	1,451,870	3,581,757	(3,536,042)	—	1,497,585

16. Analysis of net assets between funds

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

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

17. Pension commitments

The charity operated a defined contribution scheme for its employees making a contribution of up to 5% of the gross salary. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity which amounted to £97,261 (2023: £90,710). Contributions totalling £16,789 (2023: £12,403) were payable to the fund at the balance sheet date and are included in other creditors.

18. Operating lease commitments

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

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

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

19. Related party transactions

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

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

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

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

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

20. Funding provided to Reprieve by Reprieve US

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

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

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

21. Comparative information

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

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

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