

THE DEATH PENALTY PROJECT CHARITABLE TRUST

England & Wales · Charity number 1115035

Details

Other names	THE DEATH PENALTY PROJECT (CT), THE DEATH PENALTY PROJECT LIMITED, THE DEATH PENALTY PROJECT CHARITABLE TRUST
Status	Registered
Legal form	Charitable company
Company number	05546367
Registered	2006-07-03
Register	View on the Charity Commission register

Contact

Address	87-91 Newman Street London W1T 3EY
Phone	02032062700
Email	info@deathpenaltyproject.org
Website	www.deathpenaltyproject.org

Activities

Objects: 1 TO PROMOTE AND PROTECT HUMAN RIGHTS IN THE CARIBBEAN, ANGLOPHONE AFRICAN COUNTRIES AND ELSEWHERE AND PARTICULARLY THE RIGHTS OF INDIVIDUALS ACCUSED OF CRIMES THAT ARE PUNISHABLE BY DEATH AND OF THOSE WHO HAVE BEEN SENTENCED TO DEATH;2 TO PROMOTE THE SOUND ADMINISTRATION OF THE LAW;3 TO ADVANCE EDUCATION, RESEARCH AND TRAINING IN DOMESTIC AND INTERNATIONAL LAW (INCLUDING INTERNATIONAL HUMAN RIGHTS LAW), AND IN PARTICULAR CONCERNING THE OPERATION OF THE DEATH PENALTY;AND IN CLAUSE 1 'TO PROMOTE AND PROTECT HUMAN RIGHTS' MEANS TO PROMOTE AND PROTECT THE RIGHTS ENSHRINED IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS 1948, THE AMERICAN DECLARATION ON THE RIGHTS AND DUTIES OF MAN 1948, THE INTERNATIONAL COVENANT ON CIVIL AND POLITICAL RIGHTS 1966, THE AMERICAN CONVENTION ON HUMAN RIGHTS 1978 AND THE AFRICAN CHARTER ON HUMAN AND PEOPLES' RIGHTS 1981.

Activities: The charity is a grant giver which provides funds to The Death Penalty Project Limited (DPP Ltd), enabling it to provide free legal representation to prisoners under sentence of death. The charity and DPP Ltd

also conduct capacity building programmes for legal and medical professionals; and develop and commission research studies on issues surrounding the death penalty.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** CARIBBEAN, ANGLOPHONE AFRICAN COUNTRIES AND ELSEWHERE
- Antigua And Barbuda
- Bangladesh
- Barbados
- Belarus
- Belize
- Dominica
- Ghana
- Grenada
- Guyana
- India
- Indonesia
- Jamaica
- Japan
- Kenya
- Malawi
- Malaysia
- Nigeria
- Saint Vincent
- Sierra Leone
- Singapore
- St Kitts And Nevis
- St Lucia
- Taiwan
- Tanzania
- The Bahamas
- Trinidad And Tobago
- Uganda
- Zimbabwe
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£213,323	£201,227	-	-
2023-12-31	£92,363	£103,024	-	-
2022-12-31	£172,498	£204,621	-	-
2021-12-31	£209,274	£182,247	-	-
2020-12-31	£146,667	£144,599	-	-

Trustees

Name	Role	Appointed
ANTHONY CHARLES BURTON CBE	Chair	
ANDREW CHARLES JAMES RODGER		2025-04-13
EDWARD FITZGERALD QC		
SIMON GOLDBERG		

THE DEATH PENALTY PROJECT CHARITABLE TRUST

England & Wales - Charity number 1115035

Accounts

Registered number: 05546367
Charity number: 1115035

**THE DEATH PENALTY PROJECT
CHARITABLE TRUST**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

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THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	A Burton E Fitzgerald KC S Goldberg A Rodger (appointed 13 April 2025)
Company registered number	05546367
Charity registered number	1115035
Registered office	87-91 Newman Street London W1T 3EY
Company secretary	BWB Secretarial Limited
Accountants	Lubbock Fine LLP Chartered Accountants & Statutory Auditors Paternoster House 65 St Paul's Churchyard London EC4M 8AB
Bankers	Royal Bank of Scotland 48 Haymarket London SW1Y 4SE

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees (who are also directors of the Charitable Company for the purposes of the Companies Act) present their annual report together with the audited financial statements of The Death Penalty Charitable Trust (DPP) (the "Charitable Company") for the year to 31 December 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under Company law. The Trustees confirm that the Annual Report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 383 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

STRUCTURE AND GOVERNANCE

Governing document

The Charitable Company is a charitable company limited by guarantee and is governed by its Articles of Association. It is a registered charity (number 1115035).

Public Benefit

In setting the objectives and planning the activities of The Death Penalty Project Charitable Trust, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Appointment of Trustees

The Charitable Company's Articles of Association provide that no person may be appointed unless he/she has attained the age of 18, or if he/she has been disqualified from acting under the provisions of the Articles. The Trustees are appointed by the members. The Trustees may appoint a person who is willing to act to be a Trustee, either to fill a vacancy or as an additional Trustee, and such Trustees are to serve until he/she resigns or is removed from office.

Trustee induction and training

New Trustees are briefed on their legal obligation under Charity and Company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the Charitable Company.

Day to day management

The Trustees delegate day to day management of the Charitable Trust to Saul Lehrfreud and Parvais Jabbar.

POLICIES AND OBJECTIVES

The objectives of the Charitable Company are:

- to promote and protect human rights in the Caribbean, anglophone African countries and elsewhere, particularly the rights of individuals accused of crimes that are punishable by death and of those who have been sentenced to death;
- to promote the sound administration of the law; and
- to advance education, research and training in domestic and international law (including international human rights law), and in particular the operation of the death penalty.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Charitable Company seeks to achieve its objectives through a variety of activities:

- the payment of donations to organisations who seek to meet similar objectives;
- the provision of free legal representation to those who would not otherwise have access to legal advice and representation. The recipients are under sentence of death, have no or inadequate means and there is no legal aid;
- the training of lawyers (both in the UK and elsewhere) in domestic and international human rights law in relation to the death penalty. This activity increases the level of local involvement and ownership and enhances the quality of legal representation for those facing the death penalty,
- the development and commission of criminological research studies into the causes of homicide and related topics concerned with the administration of justice.

In setting the objectives and planning the activity of the Charitable Company, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit

ACHIEVEMENTS AND PERFORMANCE

1. Payments and donations

In 2024, the Charitable Company has supported The Death Penalty Project Limited (hereinafter referred to as DPP) to enable it to undertake the following activities which are in fulfilment of the Charity's objectives.

2. Provision of direct legal assistance and support to prisoners under sentence of death and other vulnerable prisoners

In 2024 DPP provided pro bono legal support and representation to more than 74 individuals in 21 different jurisdictions. Of these individuals, 36 were on death row, at risk of a capital sentence or previously sentenced to death.

This included assisting 12 British nationals facing a death sentence in Sub-Saharan Africa, South Asia and Southeast Asia, providing legal advice and working with their local lawyers.

This also included direct legal assistance to individuals in the Caribbean appealing to the Judicial Committee of the Privy Council, which is the final court of appeal for many Commonwealth Caribbean countries such as Jamaica and Trinidad & Tobago.

Strategic Challenges to the Death Penalty

DPP continues to support and advance strategic challenges to the death penalty.

The Taiwan Alliance to End the Death Penalty (TAEDP), a coalition of abolitionist NGOs and research institutes, brought a landmark challenge to the death penalty on behalf of the 37 people on death row in Taiwan at the time. In addition to DPP's support to TAEDP, it was invited by the National Human Rights Commission of Taiwan to provide legal analysis and expert evidence in support of this challenge. In September 2024, the Constitutional Court of Taiwan delivered its judgment on the constitutionality of the death penalty. Whilst the court did not abolish the death penalty in its entirety, it did restrict its application. DPP continues to assist TAEDP as it provides legal representation to people remaining on death row in Taiwan. This work is more critical than ever, following the unlawful execution of Huang Lin-kai on 16 January 2025, which took place while an appeal was still pending.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Following DPP's constitutional challenge to the death penalty per se in Guyana in 2022 and its subsequent challenge to the Caribbean Court of Justice in 2023, neither of which ruled on the constitutionality of the death penalty in Guyana, a new strategy was developed in 2024. DPP is advancing a twofold legal challenge to the death penalty, to place the legality of the death penalty in Guyana squarely before the court. This has involved developing challenges on behalf of those currently sentenced to death and on behalf of people formerly on death row who were impacted by the conditions of detention. It is expected that DPP will bring these challenges in 2025.

DPP continues to support two people formerly on death row who are leading a challenge against the legality of the death penalty in Kenya for both ordinary and military offences, in coordination with the Katiba Institute and a team of lawyers in Kenya and in the UK. The case before the High Court of Kenya continues to advance.

Uncovering Miscarriages of Justice

Upholding fair trial standards is essential to improving safeguards for defendants in capital cases. For this reason, where people in detention are not under a sentence of death, DPP works to uncover miscarriages of justice, using our experience of litigation before the Privy Council.

In 2024, DPP exposed a significant miscarriage of justice in the case of Julian Washington. Convicted in 2014 for a murder he did not commit, Julian spent almost 10 years in prison in Bermuda following mistakes made by an expert witness at his trial. DPP agreed to represent Julian in 2022 and, working alongside lawyers in Bermuda, barristers in the UK and forensic experts in the US, the team showed that the DNA expert likely misled the jury. Prior to his appeal hearing at the Privy Council, the Bermudan Government conceded that the DNA evidence used at trial was flawed and that Julian's conviction was unsafe. Julian was released from prison in May 2024 and his conviction was finally quashed by the Privy Council in October 2024. Julian's case has also prompted a review of all cases between 2006 and 2015 in Bermuda where the prosecution relied on similar DNA evidence, which is ongoing.

In Nardis Maynard's case, DPP successfully had his conviction quashed after spending 20 years in prison. In 2004 Nardis was found guilty of murder and sentenced to life in prison in St Kitts and Nevis. His lawyers lodged an appeal against his conviction in 2006 and then, without his permission, abandoned his appeal and did not inform Nardis of the outcome. DPP took Nardis's case back to the Court of the Appeal in St Kitts and Nevis in 2020 and then to the Privy Council in 2022. The court would go on to raise concerns that the witnesses who identified Nardis to the police had only done so after discussing the case with police officers. The Privy Council quashed Nardis's conviction in August 2024 and he was released from prison in November 2024, in time to see his mother again who passed away shortly after his release.

3. Capacity building

DPP continued to design and deliver practical training to people working within the criminal justice system, with a focus on human rights law and on issues related to the death penalty.

Training workshops in India

In collaboration with Project 39A at the National Law University Delhi, DPP conducted two forensic psychiatry workshops on sentencing and mental health law in capital cases in India. Held at mental health institutes in Bangalore and Pune, they addressed the intersection of mental health, criminal law and medical ethics. (In 2025, Project 39A became The Square Circle Clinic at NALSAR University of Law).

Strengthening criminal justice systems in The Bahamas and Sierra Leone

At the invitation of the Chief Justice of The Bahamas, DPP assisted with drafting new case management rules. These sought to address delays within the criminal justice system. This was followed by a training programme for all judicial officers, prosecutors and lawyers to ensure case management of trials and appeals improves.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

In Sierra Leone, DPP has developed new sentencing guidelines for offences which were formerly punishable by death. Sierra Leone abolished the death penalty in 2021. Invited by the Chief Justice, DPP spent two years coordinating the drafting of sentencing guidelines. In 2024, further consultations were held in Freetown with key members of the judiciary, as well as lawyers, civil society and relevant government agencies. This has involved working closely with the UK Sierra Leone Pro Bono Network and AdvocAid Sierra Leone. It is expected that the new guidelines will come into effect in 2025.

4. Research and Publications

DPP continues to commission and publish original research and resources to address knowledge gaps and provide evidence for informed and constructive dialogue about reform of the death penalty.

In 2024, DPP advanced two research studies. DPP worked alongside its long-standing partner, the Death Penalty Research Unit (DPRU) at the University of Oxford, to research the deterrent effect of the death penalty in drug-related offences in Southeast Asia. The study involved interviewing drug offenders on death row and within communities in Indonesia to understand their risk assessment and decision-making processes, to determine whether capital punishment serves as an effective deterrent. It is expected that the research will be concluded and published in 2026, with relevance for policymakers in Indonesia, Malaysia and Singapore.

DPP and DPRU are also working together on a study to examine states that retain the death penalty but have not executed for at least 10 years. The United Nations classifies these states as 'abolitionist de facto' (ADF). This study looks at the current definitions and the perceptions of ADF status, alongside barriers to abolition of the death penalty in these states and related challenges faced by policymakers. It is anticipated that the study will be published in 2025.

5. Dialogue and Consultation

DPP provided expert assistance to governments and advice to the diplomatic community on the question of the death penalty, informed by decades of experience and relevant empirical research. This has assisted in advancing informed dialogue about reform of capital punishment in several countries.

Abolition of the death penalty in Zimbabwe

On New Year's Eve 2024, Zimbabwe became the 30th country in Africa and 128th country worldwide to abolish the death penalty. DPP has worked towards abolition in Zimbabwe for nearly a decade, in close collaboration with Zimbabwean NGO Veritas and the DPRU. This has included producing empirical research that challenged widely held assumptions about public support in Zimbabwe for the death penalty, as well as its deterrent effect. DPP also worked closely with the British and Swiss Embassies in Zimbabwe to foster evidence-led dialogue with policymakers on the death penalty. These collective efforts laid the groundwork for the Death Penalty Abolition Bill, introduced to Parliament by opposition MP Edwin Mushoriwa in November 2023. Following Cabinet approval in February 2024, which gave the bill cross-party consensus, it progressed through several readings before being passed by the Senate in December 2024 and assented to by the President. This historic decision paves the way for further reform on the death penalty within the region.

Exploring pathways to abolition in Nigeria

In 2024, DPP began scoping pathways to abolition of the death penalty in Nigeria. This has involved working closely with the Legal Defence and Assistance Project (LEDAP) and the British High Commission in Abuja, to engage an active group of civil society organisations working on the death penalty, the wider diplomatic community, parliamentarians, ministers, human rights institutions and other key stakeholders. Nigeria retains the mandatory death penalty for murder and armed robbery and, with over 3,500 people under sentence of death, it has one of the largest death row populations in the world. It is expected that this scoping will lay the foundations for legislative reform of the death penalty in Nigeria.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6. Plans for the future – activities in 2025

The Charitable Trust intends to continue its support for DPP in 2025. During this period, DPP will continue to advocate for people facing the death penalty or other cruel punishments and support the global movement towards abolition through reform.

Key activities will include:

- **Litigation** – DPP will advance strategic challenges to the death penalty in Kenya and Guyana. In countries which have recently abolished the death penalty such as Zimbabwe (in 2024) and Ghana (2023), DPP will work towards fair resentencing of people formerly on death row. DPP will continue to represent individuals in the Commonwealth Caribbean appealing to the Privy Council. It will draw on its long-standing expertise in the region to uncover miscarriages of justice, improve standards in the trial process and strengthen parole systems for those serving long-term sentences.
- **Capacity building** – DPP will develop and deliver tailored training programmes for judges, lawyers and mental health professionals in Bangladesh, in collaboration with the Bangladesh Legal Aid and Services Trust (BLAST). DPP will also continue to strengthen criminal justice systems, assisting with the development of new sentencing guidelines for serious offences in The Bahamas and assisting efforts to ensure recently drafted sentencing guidelines come into effect in Sierra Leone.
- **Research** – DPP will continue to advance its current studies into the death penalty for drug offences in Southeast Asia and into the use of the 'abolitionist de facto' status, in partnership with the DPRU. DPP will also work with the University of Dhaka to examine the effectiveness of legal representation provided to people under sentence of death in Bangladesh. DPP will also produce two publications, including a report on the impact of capital punishment on victims' families and a report providing guidance on consular assistance for foreign nationals facing a death sentence abroad.
- **Policy and engagement** – DPP will continue to assist diplomats and policymakers to create informed dialogue about the death penalty and create conditions for reform. This often involves developing strategies or frameworks for abolition and building collaboration with a range of actors, including civil society organisations, religious leaders and the media. In 2025, this will include a particular focus on Bangladesh, Belize, Botswana and Nigeria. DPP will also advocate for countries that have abolished the death penalty, such as Ghana, Sierra Leone and Zimbabwe, to ratify the Second Optional Protocol to the International Covenant on Civil and Political Rights, the only international instrument aimed at abolition of capital punishment. DPP will continue to work flexibly, responding to new and emerging opportunities to advance abolition as political realities shift.

FINANCIAL REVIEW

The Trustees are pleased to report voluntary income received during the year of £213,323 (2023 - £92,363). This has resulted from successful funding applications to the existing donors and we are extremely grateful for the continued support. The Trustees also acknowledge the support provided to the Project in 2024 by many barristers, medical experts and academics. Charitable expenditure of £201,227 (2023 - £103,024) represents transfers to the Project (as referred to above) for the implementation of activities in fulfilment of the Charitable Company's objectives. In the forthcoming year, the Trustees will continue to seek funding from existing and new donors to maintain and enhance the work of the Charitable Company.

Total funds held by the Charitable Company at the balance sheet date are £13,044 (2023 - £948). The Charitable Company held restricted funds of £10,000 at the balance sheet date (2023 - £nil).

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

RESERVES

The Charitable Company donated the income received during the year for charitable purposes. The Trustees consider that a minimum unrestricted reserves balance of £5,000 is sufficient to meet ongoing non-variable costs. However, at the end of 2024, unrestricted reserves stood at £3,044, which is less than the amount stipulated by the policy. The charity has a considerable amount of income forecasted for 2025 in the pipeline and therefore this is not an immediate cause for concern.

RISK MANAGEMENT

The Trustees are responsible for the management of the risks faced by the Charitable Company. All significant activities undertaken are subject to risk review as part of the initial project assessment and implementation. The Trustees review the major risks that the Trust faces on a regular basis and controls are established accordingly.

Through the controls established for the running of the Charitable Company, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of The Death Penalty Project Charitable Trust 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 (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

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

DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant information of which the Charitable Company's independent examiner is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant information and to establish that the Charitable Company's independent examiner is aware of that information.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Approved by order of the members of the board of Trustees and signed on their behalf by:



A Burton
Trustee
Date: 15 July 2025

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DEATH PENALTY PROJECT CHARITABLE TRUST ('the Charitable Company')

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the year ended 31 December 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charitable Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charitable Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work or for this report.

Hazra Patel

Hazra Patel, ACA
Independent Examiner
Lubbock Fine LLP
Chartered Accountants & Statutory Auditors
Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB
Date: 15 July 2025

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and grants	3	197,923	15,400	213,323	92,363
Total income		<u>197,923</u>	<u>15,400</u>	<u>213,323</u>	<u>92,363</u>
Expenditure on:					
Charitable activities	4	195,827	5,400	201,227	103,024
Total expenditure		<u>195,827</u>	<u>5,400</u>	<u>201,227</u>	<u>103,024</u>
Net movement in funds		<u>2,096</u>	<u>10,000</u>	<u>12,096</u>	<u>(10,661)</u>
Reconciliation of funds:					
Total funds brought forward		948	-	948	11,609
Net movement in funds		2,096	10,000	12,096	(10,661)
Total funds carried forward		<u>3,044</u>	<u>10,000</u>	<u>13,044</u>	<u>948</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 20 form part of these financial statements.

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Current assets			
Debtors: amounts falling due within one year	9	3,000	-
Cash at bank and in hand		24,256	8,648
		<u>27,256</u>	<u>8,648</u>
Creditors: amounts falling due within one year	10	(14,212)	(7,700)
Net current assets		<u>13,044</u>	<u>948</u>
Net assets		<u>13,044</u>	<u>948</u>
Charity funds			
Restricted funds	11	10,000	-
Unrestricted funds			
General funds	11	3,044	948
Total unrestricted funds	11	<u>3,044</u>	<u>948</u>
Total funds		<u>13,044</u>	<u>948</u>

The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



A Burton
Trustee

Date: 15 July 2025

The notes on pages 12 to 20 form part of these financial statements.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

The Death Penalty Project Charitable Trust is a Charitable Company limited by guarantee, incorporated in England and Wales. The members of the Charitable Company are the Trustees named on page 1. In the event of the Charitable Company being wound up, the liability in respect of the guarantee is limited to less than £1 per member of the Charitable Company.

The registered office address and principal place of business is 87-91 Newman Street, London, W1T 3EY.

The financial statements are presented in Sterling and rounded to the nearest £.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

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

The Death Penalty Project Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The principal accounting policies, which have been applied consistently, are set out below.

2.2 Going concern

The Charitable Company meets its running costs from grants and donations received, and through the ongoing financial support from Simons Muirhead & Burton, a related company. The nature of the Charitable Company's operations is such that there can be unpredictable variations in the timing and amount of cash inflows. The Trustees have prepared projected cash flow information for the year ended 31 December 2025 and 31 December 2026 based on confirmed donations/ grant values.

On the basis of cash flow information, the Trustees consider that the Charitable Company will continue in operational existence for the foreseeable future and the financial statements have been prepared on the basis that the Charitable Company is a going concern. This assumes that the Charitable Company will continue in operational existence with the continued support of its related companies for the foreseeable future and for at least 12 months after the signing of the financial statements.

If the Charitable Company is unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the balance sheet values of the assets to their recoverable amounts, provide for further liabilities that may arise and reclassify fixed assets as current assets.

2.3 Donations

All monetary donations are included in full in the Statement of Financial Activities (SoFA) when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met. If there are donor restrictions and the funds have been received then these are recognised as restricted funds.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2. ACCOUNTING POLICIES (CONTINUED)

2.4 Grants receivable

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period or project, in which case they are deferred within restricted funds.

2.5 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 Charitable 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 Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Charitable activities and Governance costs are costs incurred on the Charitable Company's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the bank.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and 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.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2. ACCOUNTING POLICIES (CONTINUED)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.11 Financial instruments

The Charitable Company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donation - Zitrin Foundation	3,850	-	3,850
Donation - The Lucid Foundation	50,001	-	50,001
Donation - The Roddick Foundation	30,000	-	30,000
Donation - SMB Communication & Marketing	-	5,400	5,400
Donation - Lady Edwina Grosvenor	40,000	-	40,000
Grant - Highway One Trust	-	10,000	10,000
Grant - Potter Foundation	30,000	-	30,000
Gift Aid Recoverable	24,121	-	24,121
Donation - General funds	19,951	-	19,951
Total 2024	197,923	15,400	213,323

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donation - The Garden Court Foundation	1,500	-	1,500
Donation - The Lucid Foundation	50,001	-	50,001
Donation - The Roddick Foundation	3,500	-	3,500
Donation - SMB Communication	-	5,400	5,400
Donations - General funds	31,962	-	31,962
	86,963	5,400	92,363

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants made	195,827	5,400	201,227

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants made	97,624	5,400	103,024

All grants made are to institutions that work towards and support the abolition of the Death Penalty across the world.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities 2024 £	Support costs 2024 £	Total funds 2024 £
Grants made	195,308	5,919	201,227

	Activities 2023 £	Support costs 2023 £	Total funds 2023 £
Grants made	96,603	6,421	103,024

ANALYSIS OF SUPPORT COSTS

	Total funds 2024 £	Total funds 2023 £
Audit fees (governance)	1,440	6,120
Bank charges	87	85
Just Giving Fees	392	216
Independent Examiner fees (governance)	4,000	-
	5,919	6,421

The Charitable Company employed no staff in the current year and prior year.

6. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £4,000 (2023 - audit fees of £6,120).

7. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

8. TAXATION

The Charitable Company is a registered charity and is therefore not liable to UK corporation tax.

The Charitable Company was not VAT registered during the year and therefore all expenses are inclusive of VAT charged.

9. DEBTORS

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	3,000	-
	<u>3,000</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	-	2,000
Accruals and deferred income	14,212	5,700
	<u>14,212</u>	<u>7,700</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General funds	948	194,073	(191,977)	3,044
Restricted funds				
SMB - Communications	-	5,400	(5,400)	-
The Highway One Trust	-	10,000	-	10,000
Zitrin Foundation	-	3,850	(3,850)	-
	-	19,250	(9,250)	10,000
Total of funds	948	213,323	(201,227)	13,044

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

11. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General funds	11,609	86,963	(97,624)	948
	<u>11,609</u>	<u>86,963</u>	<u>(97,624)</u>	<u>948</u>
Restricted funds				
SMB - Marketing	-	5,400	(5,400)	-
	<u>-</u>	<u>5,400</u>	<u>(5,400)</u>	<u>-</u>
Total of funds	<u>11,609</u>	<u>92,363</u>	<u>(103,024)</u>	<u>948</u>

RESTRICTED FUNDS:

SMB - Communications

Funds provided for telephone costs for the charity and marketing events to to promote its work.

The Highway One Trust

Funds provided for the charity's legal team costs.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	17,256	10,000	27,256
Creditors due within one year	(14,212)	-	(14,212)
Total	3,044	10,000	13,044

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	8,648	8,648
Creditors due within one year	(7,700)	(7,700)
Total	948	948

13. RELATED PARTY TRANSACTIONS

a) During the year the Charitable Company made donations of £195,308 (2023 - £96,303) to The Death Penalty Project Limited, a company in which A Burton and S Goldberg, Trustees of the Charitable Company are directors.

b) Included within incoming resources is a donation of £5,400 (2023 - £5,400) from Simons Muirhead & Burton, a partnership in which A Burton and S Goldberg, Trustees of the Charitable Company, are partners.

c) Included within creditors is an amount due of £10,212 (2023 - £2,000) to The Death Penalty Project Limited, a company in which A Burton and S Goldberg, Trustees of the Charitable Company are directors.

14. COMPANY LIMITED BY GUARANTEE

The Death Penalty Project Charitable Trust is a Charitable Company limited by guarantee and accordingly does not have any share capital.

Every member of the Charitable Company undertakes to contribute such amount as required not exceeding £1 to the assets of the Charitable Company in the event of its being wound up while he/she is a member or within one year after he/she ceases to be a member.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

England & Wales - Charity number 1115035

Accounts

Registered number: 05546367
Charity number: 1115035

**THE DEATH PENALTY PROJECT
CHARITABLE TRUST**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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THE DEATH PENALTY PROJECT CHARITABLE TRUST

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	A Burton E Fitzgerald KC S Goldberg
Company registered number	05546367
Charity registered number	1115035
Registered office	87-91 Newman Street London W1T 3EY
Company secretary	BWB Secretarial Limited
Independent auditor	Lubbock Fine LLP Chartered Accountants & Statutory Auditors Paternoster House 65 St Paul's Churchyard London EC4M 8AB
Bankers	Royal Bank of Scotland 48 Haymarket London SW1Y 4SE

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees (who are also directors of the Charitable Company for the purposes of the Companies Act) present their annual report together with the audited financial statements of The Death Penalty Charitable Trust (DPP) (the "Charitable Company") for the year to 31 December 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under Company law. The Trustees confirm that the Annual Report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 383 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

STRUCTURE AND GOVERNANCE

Governing document

The Charitable Company is a charitable company limited by guarantee and is governed by its Articles of Association. It is a registered charity (number 1115035).

Public Benefit

In setting the objectives and planning the activities of The Death Penalty Project Charitable Trust, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Appointment of Trustees

The Charitable Company's Articles of Association provide that no person may be appointed unless he/she has attained the age of 18, or if he/she has been disqualified from acting under the provisions of the Articles. The Trustees are appointed by the members. The Trustees may appoint a person who is willing to act to be a Trustee, either to fill a vacancy or as an additional Trustee, and such Trustees are to serve until he/she resigns or is removed from office.

Trustee induction and training

New Trustees are briefed on their legal obligation under Charity and Company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the Charitable Company.

Day to day management

The Trustees delegate day to day management of the Charitable Trust to Saul Lehrfreud and Parvais Jabbar.

POLICIES AND OBJECTIVES

The objectives of the Charitable Company are:

- to promote and protect human rights in the Caribbean, anglophone African countries and elsewhere, particularly the rights of individuals accused of crimes that are punishable by death and of those who have been sentenced to death;
- to promote the sound administration of the law; and
- to advance education, research and training in domestic and international law (including international human rights law), and in particular the operation of the death penalty.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Charitable Company seeks to achieve its objectives through a variety of activities:

- the payment of donations to organisations who seek to meet similar objectives;
- the provision of free legal representation to those who would not otherwise have access to legal advice and representation. The recipients are under sentence of death, have no or inadequate means and there is no legal aid;
- the training of lawyers (both in the UK and elsewhere) in domestic and international human rights law in relation to the death penalty. This activity increases the level of local involvement and ownership and enhances the quality of legal representation for those facing the death penalty,
- the development and commission of criminological research studies into the causes of homicide and related topics concerned with the administration of justice.

In setting the objectives and planning the activity of the Charitable Company, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit

ACHIEVEMENTS AND PERFORMANCE

1. Payments and donations

In 2023, the Charitable Company has supported The Death Penalty Project Limited (hereinafter referred to as DPP or the Project) to enable it to undertake the following activities which are in fulfilment of the Charity's objectives.

2. Provision of direct legal assistance and support to prisoners under sentence of death and other vulnerable prisoners

In 2023 we provided pro bono legal support and representation to more than 90 individuals in 20 different jurisdictions. Of these individuals, 47 were on death row, at risk of a capital sentence, or previously sentenced to death. This included assisting 10 British nationals facing a death sentence in Sub-Saharan Africa and South Asia, providing legal advice and working with their local lawyers.

The majority of the legal work which we undertake continues to originate from the Caribbean. In 2023, 75% of our cases originate from an English-speaking Caribbean jurisdiction. This is expected as most of our direct legal assistance is for cases before the Judicial Committee of the Privy Council, which is the final court of appeal for many Caribbean Commonwealth countries.

Strategic Challenges to the Death Penalty

DPP led a ground-breaking constitutional challenge in 2022 to the death penalty per se in Guyana, the only retentionist country in South America. In the case of *Gordon, Greenidge & Harte v The State Guyana* the Court of Appeal of Guyana delivered judgment in December 2022, ruling that three men were given sentences of death in breach of their constitutional rights. While the Court of Appeal declined to find the death penalty unconstitutional, the case led to assurances from the State that prosecutors would not seek the death penalty for the three men in an onward resentencing exercise. Following this, DPP worked with leading lawyers from Guyana and Trinidad & Tobago and barristers from Doughty Street Chambers (UK) to file an appeal challenging the legality of the death penalty with the Caribbean Court of Justice (CCJ). Subsequently, in July 2023, the CCJ dismissed the challenge as 'academic', as the appellants no longer faced the prospect of a death sentence, the State having provided an assurance that the death penalty would not be sought, as noted. The CCJ did indicate, however, that the death penalty was not 'saved law' as held by the Court of Appeal and therefore open to a further challenge in an appropriate case, leaving open the prospect of abolition of the death penalty through a further legal challenge. Challenging the constitutionality of the death penalty in Guyana remains a priority for DPP.

DPP is also supporting a group of former death row prisoners who are leading a challenge against the legality of the death penalty in Kenya. A petition has been filed with the High Court of Kenya, between *Morris Kaberia and Dickson Mwangi Munene vs The Honourable Attorney General and The Director Public Prosecutions*. In

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

coordination with the Katiba Institute, DPP has convened a team of lawyers in Kenya and barristers from Doughty Street Chambers (UK). This team has drafted an amended petition filed with the court in September 2023 and in 2024 will draft substantive submissions, alongside expert evidence from one of DPP's Co-Executive Directors. Both will draw on the empirical evidence from research that DPP has previously commissioned and published about the death penalty in Kenya.

In Taiwan, DPP is assisting the Taiwan Alliance to End the Death Penalty (TAEDP) and lawyers in a challenge to the legality of the death penalty before the Constitutional Court. The case before the Constitutional Court is a class action on behalf of all 37 individuals on death row and is due to be heard on 23rd April 2024. DPP was honoured to be invited by the National Human Rights Commission of Taiwan to provide legal analysis and expert evidence in support of the challenge. It is expected that the Constitutional Court will deliver judgment within three months of the hearing.

Miscarriages of Justice and Challenging Excessive Sentences

Upholding fair trial standards is essential to improving safeguards for defendants in capital cases. For this reason, where people in detention are not under a sentence of death, we work to uncover miscarriages of justice, using our experience of litigation before the Privy Council. Of our non-capital cases, 75% seek to overturn an unjust or unfair conviction. In 2023 we exposed a significant miscarriage of justice in the case of Vinson Ariste, who had confessed to a series of offences, having been beaten by the police. After serving 12 years in prison in The Bahamas for a crime that he did not commit, we helped Vinson overturn his conviction for armed robbery and clear his name. We began representing Vinson in 2019, agreeing to provide free legal representation to an appeal to the Privy Council. Working alongside his Bahamian legal team and barristers from Brick Court Chambers (UK) the appeal was allowed, and his conviction overturned in May 2023. Vinson was one of 12 people DPP assisted in 2023 that had suffered from torture or ill-treatment leading to forced confessions.

We also successfully brought an appeal on behalf of Ray Morgan, convicted in 2011 of obtaining money by false pretences. He suffered a 10-year delay in his appeal against sentence being heard, due to errors made by Jamaican prison authorities sending papers to the wrong court. The prosecution argued this appeal was academic, as Ray had served the sentence which he said was manifestly excessive. Handing down judgment in 2023, the Privy Council described his case as a 'serious miscarriage of justice,' ordering that his appeal should be heard by the Court of Appeal, so that he could bring a claim against the state for a breach of his constitutional rights.

We also work to create fairer criminal justice processes, including challenging the imposition of excessive sentences. We assisted Roger Watson in his appeal to the Privy Council against his 50-year prison sentence. Roger was sentenced to death in 2007 for murder, with the Court of Appeal in The Bahamas subsequently quashing his conviction for murder and substituting this with a conviction for manslaughter and a 50-year prison sentence. In September 2023, the Privy Council quashed the Court of Appeal's decision, describing Roger's sentence as 'draconian' and the failure of the Court of Appeal to give reasons for this unusually lengthy sentence as a 'further denial of a fundamental procedural right.' His sentence was thereafter reduced to 26 years by the Court of Appeal of The Bahamas.

3. Capacity building

DPP continued to implement capacity building activities to enhance the knowledge and expertise of legal professionals and mental health practitioners on issues relating to the death penalty through targeted training activities and the provision of resource material.

Training workshops in India

With our partner Project 39a, we designed tailored interdisciplinary forensic psychiatry workshops. These explored the intersection of mental health, criminal law and medical ethics, focusing on sentencing and mental health law in capital cases. The purpose of these training workshops was to encourage deeper thinking as to the role of psychiatrists in death penalty cases – trials and appeals - and encourage active participation of mental health professionals at critical stages of capital cases. These workshops were borne out of the need for mental health experts to have the necessary skills and resources to participate actively in the criminal justice process

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

and assist the courts in criminal trials and appeals. Due to a lack of understanding about mental disorder and how this can impact criminal responsibility and culpability, people with mental illnesses are at risk of being sentenced and executed in retentionist countries, in violation of international minimum standards.

4. Research and Publications

DPP continues to commission and publish research that provides empirical evidence for informed and constructive dialogue about reform of the death penalty and to challenge related misconceptions. In 2023, DPP published two research reports.

Dealing with Punishment: Risks and Rewards in Indonesia's Illicit Drug Trade

DPP, in partnership with the Community Legal Aid Institute (LBH Masyarakat) and Atma Jaya, commissioned the Death Penalty Research Unit (DPRU) at the University of Oxford to research who is being convicted for drug offences in Indonesia and better understand the factors that influenced their motivations and decision-making. This study is part of our larger body of research which aims to thoroughly test the assumption that harsh punishments deter drug offenders in the region. Interviews were conducted with 57 people in detention in Jakarta, all convicted for drug offences. The report was published in April 2023 and launched at the Harm Reduction International Conference in Melbourne, Australia. Our Co-Executive Director Parvais Jabbar presented these findings with Professor Carolyn Hoyle, Director of the DPRU and author of the study, and Awaludin Muzaki, a Public Defender with LBH Masyarakat.

Living with a Death Sentence in Kenya: Prisoners' Experiences of Crime, Punishment and Death Row

In January 2023, DPP published findings from a ground-breaking study into the socio-economic backgrounds of people on death row in Kenya, which examined their pathways to and motivations for offending. The report draws on interviews with a large, stratified sample of 671 individuals in prison across 12 prisons in Kenya and is representative of the whole country. The study was commissioned in partnership with the Kenyan National Human Rights Commission (KNCHR) and carried out by DPRU. The research also explored their experiences of incarceration and the criminal justice system. The report revealed that people on death row are some of the most disadvantaged members of society in Kenya. More than half were sentenced to death for crimes of 'robbery with violence', often non-fatal offences, and 95% of those that committed robbery did not know that it is punishable by death.

All publications are available to read and download on DPP's website.

5. Dialogue and Consultation

DPP continued to engage in dialogue and exchange with key stakeholders including government ministries, parliamentarians, members of the judiciary, civil society, and the media – as well as international bodies – to raise key human rights concerns regarding the application of the death penalty.

Delegations and engagement in Ghana

DPP led a delegation to Ghana in 2023, with support from the British and Australian High Commissions in Accra, to engage with parliamentarians and to provide technical advice and support on legislative reforms to end capital punishment. These delegations were part of a wider strategy of advocacy and engagement with policymakers in Ghana, which DPP developed and advanced since it began working there in 2010. In July 2023, Ghana's Parliament abolished the death penalty for all ordinary crimes, passing a Private Members Bill to amend the Criminal Offences (Amendment) Act. Ghana became the 29th country to abolish the death penalty in Africa and the 124th globally. There are 180 people on death row, who now await resentencing.

Conferences and Exhibitions

In May 2023, DPP was invited to speak at the Commonwealth Law Association's 23rd Law Conference, hosted in Goa, India. Speaking alongside parliamentarians from Ghana and India, our Co-Executive Director Saul Lehrfreund joined a panel that looked at progress towards abolition of the death penalty in the Commonwealth and the role of abolitionist nations to influence others within and outside of the Commonwealth. As of 2023, there

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

are 39 countries in the world that are abolitionist de facto – they haven't carried out an execution for more than 10 years, but still retain the death penalty and in some instances impose death sentences– and of these 26 are Commonwealth countries. There are seven countries in the Commonwealth that still actively retain the death penalty and have carried out executions within the last 10 years.

In May 2023, DPP supported an art exhibition at the University of Oxford that featured paintings, poetry and music from people on death row and exonerees from around the world. Pete Okou, former death row detainee and now Executive Director of Kenyan organisation Crime Si Poa, spoke at the event alongside our Co-Executive Director Parvais Jabbar. Pete spoke about his experiences on death row, emphasising the injustice of capital punishment and highlighting the need for policy reform. This exhibition was part of DPP's wider work in Kenya to advance discussion and education around the death penalty. Kenya has not executed since 1987 but retains the death penalty.

In September 2023, DPP was invited by our partner the Taiwan Alliance to End the Death Penalty (TAEDP) to speak on two panels at an international seminar on the right to life in Taiwan. Our Co-Executive Director Saul Lehrfreund spoke on the use of litigation to challenge the constitutionality of the death penalty and joined a panel discussion on the findings of a psychological study of people on death row in Taiwan. In 2023, there were 37 people on death row in Taiwan.

World Day Against the Death Penalty 2023

The abolitionist movement marked the 21st World Day Against the Death Penalty in October 2023, and considered the relationship between torture and the death penalty. On this day, we featured an interview with Hon Frances Xavier-Sosu, the Ghanaian MP and human rights lawyer who introduced the amendment bills that abolished the death penalty in Ghana. Francis reflected on the mental anguish and psychological damage inflicted on people spending their life on death row and called on other nations to abolish capital punishment.

6. Plans for the future – activities in 2024

The Charitable Trust intends to continue its support for DPP in 2024. During this period, DPP will continue to provide legal assistance and support to individuals facing the death penalty or other cruel and inhuman punishments and to those who have suffered miscarriages of justice, pursuing strategic interventions to restrict the use of the death penalty where such opportunity has been identified. It will continue to deliver its capacity-building programmes and awareness raising campaigns on the death penalty and to support governments and the judiciary in effecting sustainable change.

Key activities will include:

- Litigation – DPP will continue to challenge the constitutionality of the death penalty *per se* in several jurisdictions. This includes advancing or supporting challenges in Taiwan, Kenya and Guyana. We will continue to support clear, consistent and fair sentencing practices where the death penalty has been abolished, in jurisdictions like Sierra Leone and Ghana. Moreover, we will continue to utilise our long-standing expertise in the Caribbean to uncover miscarriages of justice, improve standards in the trial process and improve systems for those serving long-term prison sentences to be released.
- Capacity building and training - Utilising its targeted resource material, DPP will deliver targeted programmes for members of the judiciary, as well as criminal justice and mental health professionals, in Bangladesh and India.
- Research - Original research will be undertaken and published. This includes the ongoing research into the perceived deterrent effect of the death penalty for drug offences in Indonesia and new research in Bangladesh, in partnership with the University of Dhaka, to examine the quality of legal representation provided to people on death row.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

- Advocacy and engagement – DPP will continue to support policymakers on the journey towards abolition of capital punishment, supporting efforts to create conditions for progress. We will continue to do this by building collaborative spaces for engagement between policy makers, the diplomatic community and civil society organisations. In 2024, this will include a particular focus on Kenya and Zimbabwe. DPP will continue to work flexibly, responding to new and emerging opportunities to advance abolition as political realities shift.

FINANCIAL REVIEW

The Trustees are pleased to report voluntary income received during the year, of £92,363 (2022 - £172,498). This has resulted from successful funding applications to the existing donors and we are extremely grateful for the continued support. The Trustees also acknowledge the support provided to the Project in 2023 by many barristers, medical experts and academics. Charitable expenditure of £103,024 (2022 - £204,621) represents transfers to the Project (as referred to above) for the implementation of activities in fulfillment of the Charitable Company's objectives. In the forthcoming year, the Trustees will continue to seek funding from existing and new donors to maintain and enhance the work of the Charitable Company.

Total funds held by the Charitable Company at the balance sheet date are £948 (2022 - £11,609). The Charitable Company held no restricted funds at the balance sheet date in the current or prior reporting period.

RESERVES

The Charitable Company donated the income received during the year for charitable purposes. The Trustees consider that a minimum unrestricted reserves balance of £5,000 is sufficient to meet ongoing non-variable costs. This reserve policy has been met in the current year. However, at the end of 2023, unrestricted reserves stood at £948, which is less than the amount stipulated by the policy. The charity has a considerable amount of income forecasted for 2024 in the pipeline and therefore this is not an immediate cause for concern. There has just been a timing difference in when the income is supposed to be booked compared to the resource allocation made.

RISK MANAGEMENT

The Trustees are responsible for the management of the risks faced by the Charitable Company. All significant activities undertaken are subject to risk review as part of the initial project assessment and implementation. The Trustees review the major risks that the Trust faces on a regular basis and controls are established accordingly.

Through the controls established for the running of the Charitable Company, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of The Death Penalty Project Charitable Trust 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 (FRS102);

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

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

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the Charitable Company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Charitable Company's auditors are aware of that information.

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

AUDITORS

The auditors, Lubbock Fine LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



A Burton

Trustee

Date: 24 June 2024

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT
CHARITABLE TRUST

FOR THE YEAR ENDED 31 DECEMBER 2023

OPINION

We have audited the financial statements of The Death Penalty Project Charitable Trust (the 'Charitable Company') for the year ended 31 December 2023 which comprise the Statement of financial activities, the Balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 2 to the financial statements, 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.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT CHARITABLE TRUST (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

OTHER INFORMATION

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT CHARITABLE TRUST (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance of laws and regulations.
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes audit partners and staff who have extensive experience of working with entities in similar sectors and this experience was relevant to the discussion about where fraud risks might arise.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Charities Act and Charities SORP 2019.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included health and safety regulations, and environmental regulations.

As a result of these procedures, we considered the particular areas that were susceptible to misstatement due to irregularities, including fraud were in respect of income recognition and management override. Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance;
- Reviewing revenue recognition by reference to grant agreements and other supporting documentation on a sample basis;

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT CHARITABLE TRUST (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

- In addressing the risk of fraud through management override of controls; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the charity's operations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

USE OF OUR REPORT

This report is made solely to the Charitable Company's trustees, 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 trustees 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's and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Hazra Patel

Hazra Patel (Senior Statutory Auditor)

for and on behalf of

Lubbock Fine LLP

Chartered Accountants & Statutory Auditors

Paternoster House

65 St Paul's Churchyard

London

EC4M 8AB

Date: 25 June 2024

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and grants	3	86,963	5,400	92,363	172,498
Total income		<u>86,963</u>	<u>5,400</u>	<u>92,363</u>	<u>172,498</u>
Expenditure on:					
Charitable activities	4	97,624	5,400	103,024	204,621
Total expenditure		<u>97,624</u>	<u>5,400</u>	<u>103,024</u>	<u>204,621</u>
Net movement in funds		<u>(10,661)</u>	<u>-</u>	<u>(10,661)</u>	<u>(32,123)</u>
Reconciliation of funds:					
Total funds brought forward		11,609	-	11,609	43,732
Net movement in funds		(10,661)	-	(10,661)	(32,123)
Total funds carried forward		<u>948</u>	<u>-</u>	<u>948</u>	<u>11,609</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 23 form part of these financial statements.

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note		2023 £	2022 £
Current assets				
Debtors: amounts falling due within one year	9	-	64,500	
Cash at bank and in hand		8,648	22,709	
Creditors: amounts falling due within one year	10	(7,700)	(75,600)	
Net current assets			948	11,609
Net assets			948	11,609
Charity funds				
Unrestricted funds				
General funds	11	948	11,609	
Total unrestricted funds	11		948	11,609
Total funds			948	11,609

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



A Burton
Trustee

Date: 24 June 2024

The notes on pages 15 to 23 form part of these financial statements.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. GENERAL INFORMATION

The Death Penalty Project Charitable Trust is a Charitable Company limited by guarantee, incorporated in England and Wales. The members of the Charitable Company are the Trustees named on page 1. In the event of the Charitable Company being wound up, the liability in respect of the guarantee is limited to less than £1 per member of the Charitable Company.

The registered office address and principal place of business is 87-91 Newman Street, London, W1T 3EY.

The financial statements are presented in Sterling and rounded to the nearest £.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

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

The Death Penalty Project Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The audit has been undertaken in accordance with the requirements of the FRC's Ethical Standard, including the provisions available for small entities. The Charitable Company uses the auditor, Lubbock Fine LLP, to assist with the preparation of the financial statements.

The principal accounting policies, which have been applied consistently, are set out below.

2.2 Going concern

The Charitable Company meets its running costs from grants and donations received, and through the ongoing financial support from Simons Muirhead & Burton, a related company. The nature of the Charitable Company's operations is such that there can be unpredictable variations in the timing and amount of cash inflows. The Trustees have prepared projected cash flow information for the year ended 31 December 2024 and 31 December 2025 based on confirmed donations/ grant values.

On the basis of cash flow information, the Trustees consider that the Charitable Company will continue in operational existence for the foreseeable future and the financial statements have been prepared on the basis that the Charitable Company is a going concern. This assumes that the Charitable Company will continue in operational existence with the continued support of its related companies for the foreseeable future and for at least 12 months after the signing of the financial statements.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2. ACCOUNTING POLICIES (CONTINUED)

2.2 Going concern (continued)

If the Charitable Company is unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the balance sheet values of the assets to their recoverable amounts, provide for further liabilities that may arise and reclassify fixed assets as current assets.

2.3 Donations

All monetary donations are included in full in the Statement of Financial Activities (SoFA) when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met. If there are donor restrictions and the funds have been received then these are recognised as restricted funds.

2.4 Grants receivable

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period or project, in which case they are deferred within restricted funds.

2.5 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 Charitable 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 Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charitable Company and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the Charitable Company's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2. ACCOUNTING POLICIES (CONTINUED)

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the bank.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.11 Financial instruments

The Charitable Company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donation - The Garden Court Foundation	1,500	-	1,500
Donation - The Lucid Foundation	50,001	-	50,001
Donation - The Roddick Foundation	3,500	-	3,500
Donation - SMB Communication	-	5,400	5,400
Donation - General funds	31,962	-	31,962
Total 2023	86,963	5,400	92,363

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Grant - The Kalisher Trust	-	6,000	6,000
Grant - Joffee Charitable Trust	-	5,000	5,000
Grant - Potter Foundation	45,000	-	45,000
Donation - Zitrin Foundation	7,254	-	7,254
Donation - The Roddick Foundation	-	35,000	35,000
Donation - SMB Communication	-	5,400	5,400
Donations - General funds	68,844	-	68,844
	<u>121,098</u>	<u>51,400</u>	<u>172,498</u>

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants made	<u>97,624</u>	<u>5,400</u>	<u>103,024</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Grants made	<u>113,221</u>	<u>91,400</u>	<u>204,621</u>

All grants made are to institutions that work towards and support the abolition of the Death Penalty across the world.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities 2023 £	Support costs 2023 £	Total funds 2023 £
Grants made	96,603	6,421	103,024

	Activities 2022 £	Support costs 2022 £	Total funds 2022 £
Grants made	196,400	8,221	204,621

ANALYSIS OF SUPPORT COSTS

	Total funds 2023 £	Total funds 2022 £
Audit fees (governance)	6,120	7,920
Bank charges	85	85
Just Giving Fees	216	216
	6,421	8,221

The Charitable Company employed no staff in the current year and prior year.

6. AUDITOR'S REMUNERATION

The auditor's remuneration amounts to an auditor fee of £6,120 (2022 - £7,920).

7. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

8. TAXATION

The Charitable Company is a registered charity and is therefore not liable to UK corporation tax.

The Charitable Company was not VAT registered during the year and therefore all expenses are inclusive of VAT charged.

9. DEBTORS

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	-	64,500
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	2,000	-
Accruals and deferred income	5,700	5,700
Accrual for grants payable	-	69,900
	<u>7,700</u>	<u>75,600</u>
	<u> </u>	<u> </u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General funds	11,609	86,963	(97,624)	948
Restricted funds				
SMB - Marketing	-	5,400	(5,400)	-
Total of funds	11,609	92,363	(103,024)	948

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

11. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General funds	3,732	121,098	(113,221)	11,609
	<u>3,732</u>	<u>121,098</u>	<u>(113,221)</u>	<u>11,609</u>
Restricted funds				
SMB - Communications	-	2,400	(2,400)	-
SMB - Marketing	-	3,000	(3,000)	-
The Kalisher Trust	-	6,000	(6,000)	-
Joffe Charitable Trust	10,000	5,000	(15,000)	-
The Roddick Foundation	30,000	35,000	(65,000)	-
	<u>40,000</u>	<u>51,400</u>	<u>(91,400)</u>	<u>-</u>
Total of funds	<u>43,732</u>	<u>172,498</u>	<u>(204,621)</u>	<u>11,609</u>

RESTRICTED FUNDS:

SMB - Communications

Funds provided for telephone costs for the charity.

SMB - Marketing

Funds provided for marketing events to promote the work of the charity.

The Kalisher Trust

Funds provided for the Kalisher-Doughty Street Chambers- Death Penalty Project internship for 2021-2022.

Joffe Charitable Trust

Funds provided to support DPP communications in 2022.

The Roddick Foundation

Funds provided to support providing free representation to individuals on death row and towards the abolition of the death penalty in Ghana.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	8,648	8,648
Creditors due within one year	(7,700)	(7,700)
Total	948	948

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	87,209	87,209
Creditors due within one year	(75,600)	(75,600)
Total	11,609	11,609

13. RELATED PARTY TRANSACTIONS

a) During the year the Charitable Company made donations of £96,303 (2022 - £196,400) to The Death Penalty Project Limited, a company in which A Burton and S Goldberg, Trustees of the Charitable Company are directors.

b) Included within incoming resources is a donation of £5,400 (2022 - £5,400) from Simons Muirhead & Burton, a partnership in which A Burton and S Goldberg, Trustees of the Charitable Company, are partners.

c) Included within creditors is an amount due of £2,000 (2022- £nil) to The Death Penalty Project Limited, a company in which A Burton and S Goldberg, Trustees of the Charitable Company are directors.

14. COMPANY LIMITED BY GUARANTEE

The Death Penalty Project Charitable Trust is a Charitable Company limited by guarantee and accordingly does not have any share capital.

Every member of the Charitable Company undertakes to contribute such amount as required not exceeding £1 to the assets of the Charitable Company in the event of its being wound up while he/she is a member or within one year after he/she ceases to be a member.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

England & Wales - Charity number 1115035

Accounts

Registered number: 05546367
Charity number: 1115035

**THE DEATH PENALTY PROJECT
CHARITABLE TRUST**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

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THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	A Burton E Fitzgerald QC S Goldberg J Guthrie QC (resigned 26 December 2022)
Company registered number	05546367
Charity registered number	1115035
Registered office	87-91 Newman Street London W1T 3EY
Company secretary	BWB Secretarial Limited
Independent auditor	Lubbock Fine LLP Chartered Accountants & Statutory Auditors Paternoster House 65 St Paul's Churchyard London EC4M 8AB
Bankers	Royal Bank of Scotland 48 Haymarket London SW1Y 4SE
Patrons	The Lord Fellowes of West Stafford Field Marshal The Lord Guthrie of Craigiebank GCB LVO OBE DL Bryan Stevenson Phil Hunt Baroness Helena Kennedy QC Sir Keir Starmer QC MP

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees (who are also directors of the Charitable Company for the purposes of the Companies Act) present their annual report together with the audited financial statements of The Death Penalty Charitable Trust (DPP) (the "Charitable Company") for the year to 31 December 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under Company law. The Trustees confirm that the Annual Report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the Charitable Company qualifies as small under section 383 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

STRUCTURE AND GOVERNANCE

Governing document

The Charitable Company is a charitable company limited by guarantee and is governed by its Articles of Association. It is a registered charity (number 1115035).

Public Benefit

In setting the objectives and planning the activities of The Death Penalty Project Charitable Trust, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Appointment of Trustees

The Charitable Company's Articles of Association provide that no person may be appointed unless he/she has attained the age of 18, or if he/she has been disqualified from acting under the provisions of the Articles. The Trustees are appointed by the members. The Trustees may appoint a person who is willing to act to be a Trustee, either to fill a vacancy or as an additional Trustee, and such Trustees are to serve until he/she resigns or is removed from office.

Trustee induction and training

New Trustees are briefed on their legal obligation under Charity and Company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the Charitable Company.

Day to day management

The Trustees delegate day to day management of the Charitable Trust to Saul Lehrfreud and Parvais Jabbar.

POLICIES AND OBJECTIVES

The objectives of the Charitable Company are:

- to promote and protect human rights in the Caribbean, anglophone African countries and elsewhere, particularly the rights of individuals accused of crimes that are punishable by death and of those who have been sentenced to death;
- to promote the sound administration of the law; and
- to advance education, research and training in domestic and international law (including international human rights law), and in particular the operation of the death penalty.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Charitable Company seeks to achieve its objectives through a variety of activities:

- the payment of donations to organisations who seek to meet similar objectives;
- the provision of free legal representation to those who would not otherwise have access to legal advice and representation. The recipients are under sentence of death, have no or inadequate means and there is no legal aid;
- the training of lawyers (both in the UK and elsewhere) in domestic and international human rights law in relation to the death penalty. This activity increases the level of local involvement and ownership and enhances the quality of legal representation for those facing the death penalty,
- the development and commission of criminological research studies into the causes of homicide and related topics concerned with the administration of justice.

In setting the objectives and planning the activity of the Charitable Company, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit

ACHIEVEMENTS AND PERFORMANCE

1. Payments and donations

In 2022, the Charitable Company has supported The Death Penalty Project Limited (hereinafter referred to as the Project) to enable it to undertake the following activities which are in fulfillment of the Charity's objectives.

2. Provision of direct legal assistance and support to prisoners under sentence of death and other vulnerable prisoners

In 2022 we provided legal support and representation to over 100 individuals. Of these individuals 50 individuals are currently on death row, at risk of a capital sentence, or were previously sentenced to death.

The majority of the legal work which we undertake originates from the Caribbean. In 2022, 78% of our cases originate from English-speaking Caribbean jurisdiction. This is unsurprising with most of our work being before the Judicial Committee of the Privy Council.

Capital Cases and Strategic Challenges to the Death Penalty

The DPP led a ground-breaking constitutional challenge to the death penalty per se in Guyana, the only retentionist country in South America where 14 prisoners are currently on death row. In the case of *Gordon, Greenidge & Harte v The State Guyana*, the Court of Appeal of Guyana delivered judgment in December 2022, and this case led to three men being removed from death row. Whilst the Court of Appeal declined to find the death penalty unconstitutional, the case led to assurances from the State that the death penalty would not be sought against the three men in a resentencing exercise.

Following the disappointing decision in *Chandler v The State* [2022] UKPC 19, refusing to declare the mandatory death penalty unconstitutional, we assisted individuals on death row in Trinidad & Tobago to seek individualised resentencing exercises where a death sentence has been unlawful to carry out by reason of delay. Those who have been on death row for longer than five years require legal support to obtain a determinate sentence and the prospect of release. We obtained an order for the resentencing of nine death row prisoners.

Outside the jurisdiction of the Privy Council, we assisted 8 British nationals facing the death penalty in the Caribbean, Sub-Saharan Africa, and South Asia. We provided legal advice and support working with lawyers across the globe.

We further provided assistance to 8 Ghanaian nationals on death row, seeking permission to appeal their convictions. As of 27 July 2023, through the work of DPP and our partners, Ghana has now abolished the death penalty altogether. We will work to ensure that our clients and the remaining prisoners on death row have their sentences commuted.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Miscarriages of Justice and Parole

Where prisoners are not under a sentence of death, we nevertheless work to uncover miscarriages of justice, using our experience of litigation before the Privy Council. Of our non-capital cases, approximately 75% seek to overturn an unjust or unfair conviction. In 2022 we exposed significant miscarriages of justice in 2 notable cases. In the case of Lescene Edwards we successfully overturned the conviction of a man who had been wrongly accused of the murder of his partner. The Privy Council expressed concerns as to the failings of the prosecuting authorities and suggested that the client may wish to pursue a claim for compensation.

In the case of Devon Hewey, we successfully overturned a conviction on the basis of a problematic approach to Gunshot Residue (GSR) evidence. The issue concerned the proper directions to be given to a jury when GSR was admitted into evidence. In this case, the Board described the trial judge's approach as *"...muddled...tendentious and unbalanced"* which may have implications for other similar directions to juries.

Also of note is the case of Berthill Fox. The DPP began assisting Berthill Fox in 1999 and successfully appealed his death sentence, resulting in a 2002 judgment which ruled that the mandatory death sentence was unconstitutional in St Kitts and Nevis. In September 2002 he was resentenced in the High Court and given two life sentences. We continued to work with Berthill and made submissions to the Mercy Board in 2022. This resulted in his immediate release from Prison and a full pardon. Berthill returned to the UK and his family after over two decades.

3. Capacity building

The Project continued to implement capacity building activities to enhance the knowledge and expertise of legal professionals on issues relating to the death penalty through targeted training activities and the provision of resource material.

Legal training in Kenya

With local partner the Katiba Institute, we delivered capacity-building programmes supporting criminal justice professionals working on capital cases. We delivered training across the seven regional provinces in Kenya, attended by more than 60 defence lawyers. These training events focused on sentencing principles in capital cases and the relevance of mental disorder in the sentencing process. The sessions were designed to support defence lawyers in navigating the new system of discretionary sentencing, introduced after the landmark 2017 Supreme Court ruling that declared the use of the mandatory death penalty in the country to be unconstitutional.

Capacity building in Sierra Leone

A joint campaign, in collaboration with local civil society organisations (CSOs), the Bar Association, leading academics, and the diplomatic community, resulted in Sierra Leone making the historic decision to abolish the death penalty in 2021. Since this milestone, we have continued to work with partners to encourage the judiciary to develop sentencing guidelines. We led workshops for members of the judiciary, the legal profession, CSOs and other stakeholders in Freetown, focusing on the need to establish a new sentencing framework for serious criminal offences and individualised resentencing hearings for 90 individuals who were on death row at the time of abolition.

4. Research and Publications

In 2022, the Project conducted several empirical studies challenging misconceptions about the use of capital punishment, to inform government policy and to build a better framework for reform of the death penalty.

Dealing with Punishment: Risks and Rewards in Indonesia's Illicit Drug Trade

We conducted a first-stage study on the use of the death penalty to deter drug-related crime, in partnership with the Death Penalty Research Unit at the University of Oxford, and local partners the Community Legal Aid Institute, LBH Masyarakat, and Atma Jaya. This study is part of our larger body of research which aims to thoroughly test the assumption that harsh punishments deter drug offenders in the region.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Legislators' Opinions on the Death Penalty in Taiwan

In collaboration with our partner the Taiwan Alliance to End the Death Penalty, we launched a report exploring Taiwanese legislators' attitudes towards capital punishment. The study reveals that the majority of Taiwan's legislators would like to see the death penalty abolished.

Living Under Sentence of Death in Bangladesh

Working with the Department of Law at the University of Dhaka, and the Bangladesh Legal Aid and Services Trust, a study was conducted to investigate the socio-economic characteristics and experiences of death row prisoners in Bangladesh. Consistent with similar studies carried out around the world, the findings evidence that the death penalty is disproportionately used against the most vulnerable and marginalised sections of society.

The Death Penalty in Kenya: A Punishment that has Died Out in Practice

We conducted opinion research investigating attitudes towards the death penalty among the public (Part One: A Public Ready to Accept Abolition) and opinion formers (Part Two: Overwhelming Support for Abolition Among Opinion Leaders). The findings from the research show that neither group strongly supports the retention of capital punishment and would be open to abolition if the government were to implement it as policy.

Living with a Death Sentence in Kenya: Prisoners' Experiences of Crime, Punishment and Death Row

In 2022, we also conducted a ground-breaking socio-economic study which was then launched in early 2023. The study sheds light on the backgrounds of death row prisoners, their pathways to – and motivations for – offending, as well as their experiences of the criminal justice system and incarceration. The report findings reveal that death row prisoners in Kenya are some of the most disadvantaged members of society and that more than half have been sentenced to death for crimes of 'robbery with violence', often non-fatal offences.

All publications can be viewed and are available to download on the Project's website.

5. Dialogue and Consultation

The Project continued to engage in dialogue and exchange with key stakeholders including government ministries, parliamentarians, members of the judiciary, NGOs, and the media – as well as international bodies – to raise key human rights concerns regarding the application of the death penalty.

Delegations in Ghana

Supported by the British and Australian High Commissions in Accra, we led two delegations to Ghana, to engage with parliamentarians and other key stakeholders to provide technical advice and support legislative reforms to end the death penalty. We also submitted a memorandum to the president and all parliamentarians, endorsed by the Commonwealth Lawyers Association, to raise awareness of issues surrounding capital punishment and to address human rights violations in the use of the death penalty.

World Congress Against the Death Penalty

Our team attended the 8th World Congress Against the Death Penalty in Berlin, organised by Ensemble Contre la Peine de Mort (ECPM). The Congress provided an opportunity to reconnect with individuals and our partners, and to engage with the rest of the global abolitionist community.

World Day Against the Death Penalty 2022

The theme for World Day Against the Death Penalty in 2022 was *torture and the death penalty*, and on this day, we highlighted some of the harrowing testimonies from death row clients we have represented over the years. We were also among the signatory organisations supporting the World Coalition Against the Death Penalty's 20th Day statement on the death penalty and human rights of women and LGBTQIA+ individuals.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6. Key challenges in 2022

The main challenges encountered in 2022 were as a result of elections in some of the countries where the Project is active. Changes in appointed government officials impacted the implementation of planned capacity-building programmes and engagement activities, some of which have been postponed or conducted online instead. The Project and its partners also had difficulties in obtaining access to members of parliament and prisons to conduct fieldwork for ongoing research activities, which affected their timeline for completion.

In respect of legal work, the majority of our work takes place before the Judicial Committee of the Privy Council in London. As a second court of appeal that rarely hears appeals in the jurisdictions from where appeals arise the Privy Council can on occasions adopt a non-interventionist approach to wider or systemic legal issues. This has made some wider or *per se* challenges to the death penalty difficult, given the caution of the judges.

7. Plans for the future – activities in 2023

The Charitable Company intends to continue its support for the Project in 2023.

During this period, the Project will continue to provide legal assistance and support to individuals facing the death penalty or other cruel and inhuman punishments and to those who have suffered miscarriages of justice, pursuing strategic interventions to restrict the use of the death penalty where such opportunity has been identified. It will continue to deliver its capacity-building programmes and awareness raising campaigns on the death penalty and to support governments and the judiciary in effecting sustainable change.

Key activities will include:

- Litigation – The Project will continue to challenge the constitutionality of the death penalty *per se* in a number of jurisdictions. We are exploring challenges in Taiwan, Kenya and Zimbabwe. We will continue to support clear, consistent and fair sentencing practices where the death penalty has been abolished, in jurisdictions like Sierra Leone and Ghana. Moreover, we will continue to utilise our long-standing expertise of constitutional challenges in the Caribbean to uncover miscarriages of justice, improve standards in the trial process and improve systems for those serving long-term prison sentences to be released.
- Capacity building and training - Utilising its targeted resource material, the Project will deliver targeted programmes for members of the judiciary as well as criminal justice and mental health professionals in Taiwan.
- Research and advocacy - Original research will be undertaken and published, exploring thematic issues including attitudes towards the death penalty in Kenya and the perceived deterrent effect of the death penalty for drug offences in Indonesia.

FINANCIAL REVIEW

The Trustees are pleased to report voluntary income received during the year, of £172,498 (2021 - £208,506). This has resulted from successful funding applications to the existing donors and we are extremely grateful for the continued support. The Trustees also acknowledge the support provided to the Project in 2022 by many barristers, medical experts and academics. Charitable expenditure of £204,621 (2021 - £182,247) represents transfers to the Project (as referred to above) for the implementation of activities in fulfillment of the Charitable Company's objectives. In the forthcoming year, the Trustees will continue to seek funding from existing and new donors to maintain and enhance the work of the Charitable Company.

RESERVES

The Charitable Company donated the income received during the year for charitable purposes. The Trustees consider that a minimum unrestricted reserves balance of £5,000 is sufficient to meet ongoing non-variable costs. This reserve policy has been met in the current year. However, at the end of 2021, unrestricted reserves stood at £3,732, which is slightly less than the reserves policy.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

RISK MANAGEMENT

The Trustees are responsible for the management of the risks faced by the Charitable Company. All significant activities undertaken are subject to risk review as part of the initial project assessment and implementation. The Trustees review the major risks that the Association faces on a regular basis and controls are established accordingly.

Through the controls established for the running of the Charitable Company, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of The Death Penalty Project Charitable Trust 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;
- 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.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the Charitable Company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Charitable Company's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



A Burton

Date: 27 September 2023

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT
CHARITABLE TRUST

FOR THE YEAR ENDED 31 DECEMBER 2022

OPINION

We have audited the financial statements of The Death Penalty Project Charitable Trust (the 'Charitable Company') for the year ended 31 December 2022 which comprise the Statement of financial activities, the Balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including 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 Charities Act 2011.

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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 2 to the financial statements, 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.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT CHARITABLE TRUST (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

OTHER INFORMATION

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT CHARITABLE TRUST (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance of laws and regulations.
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes audit partners and staff who have extensive experience of working with entities in similar sectors and this experience was relevant to the discussion about where fraud risks might arise.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Charities Act and FRS 102.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included health and safety regulations, and environmental regulations.

As a result of these procedures, we considered the particular areas that were susceptible to misstatement due to irregularities, including fraud were in respect of revenue recognition and management override. Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT CHARITABLE TRUST (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

- Reading minutes of meetings of those charged with governance;
- Reviewing revenue recognition by reference to grant agreements and other supporting documentation on a sample basis;
- In addressing the risk of fraud through management override of controls; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the charity's operations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

USE OF OUR REPORT

This report is made solely to the Charitable Company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charitable Company's trustees 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's and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Lubbock Fine LLP

David Chandra (Senior Statutory Auditor)

for and on behalf of

Lubbock Fine LLP

Chartered Accountants & Statutory Auditors

Paternoster House

65 St Paul's Churchyard

London

EC4M 8AB

Date: 28 September 2023

Lubbock Fine LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and grants	3	121,098	51,400	172,498	208,506
Earned income	4	-	-	-	768
Total income		<u>121,098</u>	<u>51,400</u>	<u>172,498</u>	<u>209,274</u>
Expenditure on:					
Charitable activities	5	113,221	91,400	204,621	182,247
Total expenditure		<u>113,221</u>	<u>91,400</u>	<u>204,621</u>	<u>182,247</u>
Net movement in funds		<u>7,877</u>	<u>(40,000)</u>	<u>(32,123)</u>	<u>27,027</u>
Reconciliation of funds:					
Total funds brought forward		3,732	40,000	43,732	16,705
Net movement in funds		7,877	(40,000)	(32,123)	27,027
Total funds carried forward		<u>11,609</u>	<u>-</u>	<u>11,609</u>	<u>43,732</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 24 form part of these financial statements.

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Current assets			
Debtors: amounts falling due within one year	10	64,500	13,500
Cash at bank and in hand		22,709	44,532
Creditors: amounts falling due within one year	11	(75,600)	(14,300)
Net current assets		<u>11,609</u>	<u>43,732</u>
Total assets less current liabilities		<u><u>11,609</u></u>	<u><u>43,732</u></u>
Charity funds			
Restricted funds	12	-	40,000
Unrestricted funds	12	<u>11,609</u>	<u>3,732</u>
Total funds		<u><u>11,609</u></u>	<u><u>43,732</u></u>

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime and FRS 102 1A.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


A Burton
Trustee

Date: 27 September 2023

The notes on pages 14 to 24 form part of these financial statements.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

The Death Penalty Project Charitable Trust is a private Charitable Company limited by guarantee, incorporated in England and Wales. The members of the Charitable Company are the Trustees named on page 1. In the event of the Charitable Company being wound up, the liability in respect of the guarantee is limited to less than £1 per member of the Charitable Company.

The registered office address and principal place of business is 87-91 Newman Street, London, W1T 3EY.

The financial statements are presented in Sterling and rounded to the nearest £.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Death Penalty Project Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The audit has been undertaken in accordance with the requirements of the FRC's Ethical Standard, including the provisions available for small entities. The Charitable Company uses the auditor, Lubbock Fine LLP, to assist with the preparation of the financial statements.

The Trustees consider that there are no material uncertainties about the Charitable Company's ability to continue as a going concern.

The principal accounting policies, which have been applied consistently, are set out below.

2.2 Going concern

The Charitable Company meets its running costs from grants and donations received, and through the ongoing financial support from Simons Muirhead & Burton, a related company. The nature of the Charitable Company's operations is such that there can be unpredictable variations in the timing and amount of cash inflows. The Trustees have prepared projected cash flow information for the year ended 31 December 2023 and 31 December 2024 based on confirmed donations/ grant values.

On the basis of cash flow information, the Trustees consider that the Charitable Company will continue in operational existence for the foreseeable future and the financial statements have been prepared on the basis that the Charitable Company is a going concern. This assumes that the Charitable Company will continue in operational existence with the continued support of its related companies for the foreseeable future and for at least 12 months after the signing of the financial statements.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES (CONTINUED)

2.2 Going concern (continued)

If the Charitable Company is unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the balance sheet values of the assets to their recoverable amounts, provide for further liabilities that may arise and reclassify fixed assets as current assets.

2.3 Donations

All monetary donations are included in full in the Statement of Financial Activities (SoFA) when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met. If there are donor restrictions and the funds have been received then these are recognised as restricted funds.

2.4 Grants receivable

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period or project, in which case they are deferred within restricted funds.

2.5 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 Charitable 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 Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charitable Company and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the Charitable Company's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES (CONTINUED)

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the bank.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.11 Financial instruments

The Charitable Company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Cashflow exemption

The Charitable Company has taken advantage of the exemption from preparing a cash flow statement under Update Bulletin 1, on the basis that the Charitable Company does not qualify as a larger Charity for financial reporting purposes.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

3. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations			
Grant - The Kalisher Trust	-	6,000	6,000
Grant - Joffee Charitable Trust	-	5,000	5,000
Grant - Potter Foundation	45,000	-	45,000
Donation - Zitrin Foundation	7,254	-	7,254
Donation - The Roddick Foundation	-	35,000	35,000
Donation - SMB Communication	-	5,400	5,400
Donations - General funds	68,844	-	68,844
	<u>121,098</u>	<u>51,400</u>	<u>172,498</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations			
Grant - Allen & Overy Foundation	12,500	37,500	50,000
Grant - The Kalisher Trust	-	6,000	6,000
Grant - Joffee Charitable Trust	-	25,000	25,000
Grant - Taiwan Foundation for Democracy	-	2,847	2,847
Grant - Potter Foundation	23,000	12,000	35,000
Donation - The Roddick Foundation	-	30,000	30,000
Donation - SMB Communication	-	5,400	5,400
Donations - General funds	54,259	-	54,259
	<u>89,759</u>	<u>118,747</u>	<u>208,506</u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4. OTHER INCOMING RESOURCES

		Total funds 2022 £
Consultancy services		-
		<u><u> </u></u>
	Unrestricted funds 2021 £	Total funds 2021 £
Consultancy services	768	768
	<u><u> </u></u>	<u><u> </u></u>

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Grants made	113,221	91,400	204,621
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Grants made	103,500	78,747	182,247
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities 2022 £	Support costs 2022 £	Total funds 2022 £
Donations payable	196,400	8,221	204,621

	Activities 2021 £	Support costs 2021 £	Total funds 2021 £
Donations payable	175,116	7,131	182,247

ANALYSIS OF SUPPORT COSTS

	Total funds 2022 £	Total funds 2021 £
Audit fees	7,920	7,020
Bank charges	85	111
Just Giving Fees	216	-
	8,221	7,131

7. AUDITOR'S REMUNERATION

The auditor's remuneration amounts to an auditor fee of £7,920 (2021 - £7,020).

8. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

9. TAXATION

The Charitable Company is a registered charity and is therefore not liable to UK corporation tax.

The Charitable Company was not VAT registered during the year and therefore all expenses are inclusive of VAT charged.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

10. DEBTORS

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	64,500	13,500
	<u>64,500</u>	<u>13,500</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	5,700	5,400
Accrual for grants payable	69,900	8,900
	<u>75,600</u>	<u>14,300</u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General funds	3,732	68,844	(60,967)	11,609
The Zitrin Foundation	-	7,254	(7,254)	-
Potter Foundation	-	45,000	(45,000)	-
	<u>3,732</u>	<u>121,098</u>	<u>(113,221)</u>	<u>11,609</u>
Restricted funds				
SMB - Communications	-	2,400	(2,400)	-
SMB - Marketing	-	3,000	(3,000)	-
The Kalisher Trust	-	6,000	(6,000)	-
Joffe Charitable Trust	10,000	5,000	(15,000)	-
The Roddick Foundation	30,000	35,000	(65,000)	-
	<u>40,000</u>	<u>51,400</u>	<u>(91,400)</u>	<u>-</u>
Total of funds	<u>43,732</u>	<u>172,498</u>	<u>(204,621)</u>	<u>11,609</u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

12. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General funds	6,002	55,027	(57,297)	3,732
The Zitrin Foundation	10,703	-	(10,703)	-
Allen & Overy Foundation	-	12,500	(12,500)	-
Potter Foundation	-	23,000	(23,000)	-
	<u>16,705</u>	<u>90,527</u>	<u>(103,500)</u>	<u>3,732</u>
Restricted funds				
SMB - Communications	-	2,400	(2,400)	-
SMB - Marketing	-	3,000	(3,000)	-
Allen & Overy Foundation	-	37,500	(37,500)	-
The Kalisher Trust	-	6,000	(6,000)	-
Joffe Charitable Trust	-	25,000	(15,000)	10,000
Taiwan Foundation for Democracy	-	2,847	(2,847)	-
The Roddick Foundation	-	30,000	-	30,000
Potter Foundation	-	12,000	(12,000)	-
	<u>-</u>	<u>118,747</u>	<u>(78,747)</u>	<u>40,000</u>
Total of funds	<u>16,705</u>	<u>209,274</u>	<u>(182,247)</u>	<u>43,732</u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

12. STATEMENT OF FUNDS (CONTINUED)

RESTRICTED FUNDS:

SMB - Communications

Funds provided for telephone costs for the charity.

SMB - Marketing

Funds provided for marketing events to promote the work of the charity.

The Kalisher Trust

Funds provided for the Kalisher-Doughty Street Chambers- Death Penalty Project internship for 2021-2022.

Joffe Charitable Trust

Funds provided to support DPP communications in 2022.

The Roddick Foundation

Funds provided to support providing free representation to individuals on death row and towards the abolition of the death penalty in Ghana.

Allen & Overy Foundation

Funds provided for a project to provide free legal assistance and support to prisoners facing the death penalty in Anglophone Africa, and to support criminal defence/ human rights lawyers representing those facing capital charges or sentenced to death.

Taiwan Foundation for Democracy

Funds provided for costs towards design and printing, translation, venue rental and refreshments for investigating attitudes towards the death penalty.

Potter Foundation

Funding to support internship programmes in 2021.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	87,209	87,209
Creditors due within one year	(75,600)	(75,600)
Total	11,609	11,609

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	18,032	40,000	58,032
Creditors due within one year	(14,300)	-	(14,300)
Total	3,732	40,000	43,732

14. RELATED PARTY TRANSACTIONS

a) During the year the Charitable Company made donations of £196,400 (2021 - £174,900) to The Death Penalty Project Limited, a company in which A Burton and S Goldberg, Trustees of the Charitable Company are directors.

b) Included within incoming resources is a donation of £5,400 (2021 - £5,400) from Simons Muirhead & Burton, a partnership in which A Burton and S Goldberg, Trustees of the Charitable Company, are partners.

15. COMPANY LIMITED BY GUARANTEE

The Death Penalty Project Charitable Trust is a Charitable Company limited by guarantee and accordingly does not have any share capital.

Every member of the Charitable Company undertakes to contribute such amount as required not exceeding £1 to the assets of the Charitable Company in the event of its being wound up while he/she is a member or within one year after he/she ceases to be a member.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

England & Wales - Charity number 1115035

Accounts

Registered number: 05546367
Charity number: 1115035

**THE DEATH PENALTY PROJECT
CHARITABLE TRUST**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

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THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	A Burton E Fitzgerald QC S Goldberg J Guthrie QC
Company registered number	05546367
Charity registered number	1115035
Registered office	87-91 Newman Street London W1T 3EY
Company secretary	BWB Secretarial Limited
Independent auditor	Lubbock Fine LLP Chartered Accountants & Statutory Auditors Paternoster House 65 St Paul's Churchyard London EC4M 8AB
Bankers	Royal Bank of Scotland 48 Haymarket London SW1Y 4SE
Patrons	The Lord Fellowes of West Stafford Field Marshal The Lord Guthrie of Craigiebank GCB LVO OBE DL Bryan Stevenson Phil Hunt Baroness Helena Kennedy QC Sir Keir Starmer QC MP

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees (who are also directors of the Charitable Company for the purposes of the Companies Act) present their annual report together with the audited financial statements of The Death Penalty Charitable Trust (the "Charitable Company") for the year to 31 December 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under Company law. The Trustees confirm that the Annual Report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the Charitable Company qualifies as small under section 383 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

STRUCTURE AND GOVERNANCE

Governing document

The Charitable Company is a charitable company limited by guarantee and is governed by its Articles of Association. It is a registered charity (number 1115035).

Appointment of Trustees

The Charitable Company's Articles of Association provide that no person may be appointed unless he/she has attained the age of 18, or if he/she has been disqualified from acting under the provisions of the Articles. The Trustees are appointed by the members. The Trustees may appoint a person who is willing to act to be a Trustee, either to fill a vacancy or as an additional Trustee, and such Trustees are to serve until he/she resigns or is removed from office.

Trustee induction and training

New Trustees are briefed on their legal obligation under Charity and Company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the Charitable Company.

POLICIES AND OBJECTIVES

The objectives of the Charitable Company are:

- to promote and protect human rights in the Caribbean, anglophone African countries and elsewhere, particularly the rights of individuals accused of crimes that are punishable by death and of those who have been sentenced to death;
- to promote the sound administration of the law; and
- to advance education, research and training in domestic and international law (including international human rights law), and in particular the operation of the death penalty.

The Charitable Company seeks to achieve its objectives through a variety of activities:

- the payment of donations to organisations who seek to meet similar objectives;
- the provision of free legal representation to those who would not otherwise have access to legal advice and representation. The recipients are under sentence of death, have no or inadequate means and there is no legal aid;
- the training of lawyers (both in the UK and elsewhere) in domestic and international human rights law in relation to the death penalty. This activity increases the level of local involvement and ownership and enhances the quality of legal representation for those facing the death penalty,

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

- the development and commission of criminological research studies into the causes of homicide and related topics concerned with the administration of justice.

In setting the objectives and planning the activity of the Charitable Company, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit

ACHIEVEMENTS AND PERFORMANCE

1. Payments and donations

In 2021, the Charitable Company has supported The Death Penalty Project Limited (hereinafter referred to as the Project) to enable it to undertake the following activities which are in fulfillment of the Charity's objectives.

2. Provision of direct legal assistance and support to prisoners under sentence of death and other vulnerable prisoners

In 2021, legal assistance was provided to over 50 prisoners, challenging their convictions and/or sentences, including 28 death penalty cases, 19 cases challenging wrongful or unsafe convictions and excessive sentencing, a challenge to the mandatory minimum sentence for juveniles, and a challenge against the use of flogging. Appeals were brought before the Judicial Committee of the Privy Council (JCPC) on behalf of prisoners sentenced to death in the Commonwealth Caribbean. Strategic interventions were also brought in the domestic courts to challenge the constitutionality of the death penalty and expert legal support was provided to local lawyers and NGOs.

The Project also provided legal assistance to seven British nationals facing the death penalty and/or capital charges overseas, as well as British nationals facing excessive or other forms of inhumane and degrading punishment in foreign jurisdictions.

Case highlights

Devon Gordon, Deon Greenidge and Sherwyn Harte (Guyana) – constitutional challenge to the death penalty per se

Throughout 2021 the Project led on a ground-breaking constitutional challenge to the death penalty per se in Guyana, the only retentionist country in South America where 14 prisoners are currently on death row. The case is the first of its kind in the region and responds to the lack of political momentum in the across the Caribbean to abolish the death penalty.

In January 2021, the Court of Appeal granted former Guyana Defence Force Coast Guards, Devon Gordon, Deon Greenidge and Sherwyn Harte leave to introduce fresh evidence at the hearing of their appeals on sentence. The Project facilitated the submission of expert reports from leading academics Carolyn Hoyle, Professor of Criminology at the University of Oxford, William Schabas, Professor of Law at Middlesex University and Jeffrey Fagan, Professor of Law at Columbia University. They have provided evidence on the unavoidable risks of arbitrariness in any capital punishment system; that the imposition of the death penalty has no bearing on homicide rates; and that Guyana's international obligations prohibit the state from resuming executions. The appeal was heard on 16 June 2021, with the judgement currently pending determination.

If the challenge succeeds, either before the Court of Appeal or on further appeal to the Caribbean Court of Justice, the death penalty would be declared unlawful and would be abolished. All 14 prisoners currently under sentence of death would be removed from death row and resentenced. The jurisprudence created will generate momentum for abolition in other Commonwealth Caribbean countries, especially those countries who have accepted the appellate jurisdiction of the Caribbean Court of Justice — Barbados, Belize, and Dominica.

Jay Chandler (Trinidad and Tobago) – constitutional challenge to the mandatory death penalty

The Project led a before The Judicial Committee of the Privy Council - *Chandler vs. The State*. Trinidad and Tobago is the last country in the English-speaking Caribbean, and one of the few in the world, to retain the mandatory death penalty for murder.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Jay Chandler was sentenced to the mandatory death sentence by hanging in 2012. The Project appealed Chandler's sentence on the grounds that imposing the punishment automatically, without an opportunity to apply discretion, violated his right to protection of law and was therefore unconstitutional. It is now well established that the mandatory death penalty is a violation of the right not to be subjected to cruel and unusual punishment and contrary to fundamental notions of justice.

At the hearing, in November 2021, before an enlarged panel of nine Justices, that the appeal of Chandler should be allowed and that a previous decision of the Privy Council, decided in 2004, should be overturned as it was wrongly decided.

In May 2022, the Privy Council dismissed the appeal, standing by their previous judgment that the mandatory death penalty, whilst a cruel and unusual punishment, was protected by the savings law clause (which protects laws written prior to Trinidad and Tobago's independence) and was saved from constitutional challenge.

Despite this outcome, the case has sparked fresh debate on the continued use of the mandatory death penalty in Trinidad and Tobago. It is hoped that, having accepted that the mandatory death penalty is cruel and inhumane, the government of Trinidad and Tobago will take further steps to abolish the punishment in the near future.

Africa

The Project has also worked on a constitutional challenge to the mandatory death penalty in Tanzania, where the death penalty remains the automatic punishment for murder, and on a number of strategic appeals on behalf of death row prisoners in Ghana, which will continue throughout 2022. In Kenya, the Project has been involved in challenging the Supreme Court's further directions of 6 July 2021 regarding the case of Muruatetu, originally determined in 2015, which declared the mandatory death penalty to be unconstitutional. The Court's new directions seek to restrict the effect of their 2015 ruling to only murder cases, retaining the mandatory death penalty for two other offences. The Project will continue its work on this issue throughout 2022.

3. Capacity building

The Project continued to implement capacity building activities to enhance the expertise of legal and mental health professionals on issues relating to the death penalty through targeted training activities and the provision of resource material.

Forensic psychiatry training in Bangladesh

In October, the Project launched a new online curriculum for psychiatrists in Bangladesh. The course, aimed at medical professionals acting as expert witnesses in criminal legal proceedings, was designed to support the identification of serious mental health issues in criminal cases, particularly capital cases and strengthen protections for people with mental health conditions who face execution. The training was delivered online by senior forensic psychiatrists, and included a combination of pre-course independent study as well as webinars on topics such as mental condition defences, giving evidence in court and ethical issues, with the aim being to support and increase the number of medical professionals involved in capital cases.

Legal training in Kenya following the abolition of the mandatory death penalty

In 2017, The Project worked on a constitutional challenge that saw the Supreme Court of Kenya strike down the mandatory death penalty - stopping it from automatically being applied to anyone convicted of certain crimes. Thousands of prisoners automatically sentenced to death became eligible for resentencing.

Throughout 2021, the Project worked with local partners, the Katiba Institute and the Judicial Training Institute, to deliver a training to judges and magistrates, as well as with the Kenya Law Society to provide training to defence lawyers on the new discretionary sentencing in capital cases. In September 2021, the partners delivered a judicial colloquium to 26 judges in Kenya, and a further training was delivered to 42 defence lawyers in Nairobi in November.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Each capacity building event focused on sentencing principles and human rights law in capital cases and the role of mental health in the sentencing process, covering the following topics:

- R v Muruatetu: Overview and Reflection
- The Mandatory Death Penalty – a Practice out of sync with Evolving Standards – Reasons for a Change: A Court-led Restriction.
- Abolition of the Mandatory Death Penalty – the Sentencing Exercise in Other Jurisdictions
- Mental Disorder and the Role of Psychiatry in the Sentencing Process
- Mental Illness, the Practice in Kenya: a Judge's reflection

The sessions are designed to respond to and eliminate gaps in the knowledge and understanding of key sentencing and mental health concepts within criminal justice systems. In many countries where the death penalty is retained, sentencing practices are inconsistently applied, and mental health issues are insufficiently raised by lawyers, nor adequately addressed in the courts. This systematic inadequacy may, and often does lead to serious miscarriages of justice, thereby putting vulnerable prisoners at risk.

4. Research and Publications

In 2021, the Project conducted several empirical studies on issues surrounding the death penalty. A two-part report on attitudes towards the death penalty in Indonesia was published in June and several further publications were prepared to be publicly launched in the beginning of 2022.

Investigating Attitudes to the Death Penalty in Indonesia

Part One - Opinion Formers: An Appetite for Change & Part Two - Public Opinion: No Barrier to Abolition

In June 2021, the Project launched new research in Indonesia exploring attitudes towards the death penalty among the public and opinion formers. Indonesia, like its regional neighbours, retains the death penalty with a particular focus on drug-related crimes. The research explored beyond the binary yes/no question, to reveal nuances in opinion and rationales.

The study was conducted in partnership with LBH Masyarakat and the University of Indonesia who commissioned Professor Carolyn Hoyle of the Death Penalty Research Unit at the University of Oxford to investigate the widely accepted belief that the majority of Indonesians support the death penalty. The findings have been presented in a two-part report; the first details the findings of a nuanced public survey and the second details the findings of interviews conducted with opinion formers. The study found that not only are the majority of the public open to abolition, but that legislators favour a change in penal policy.

The publications can be viewed and are available to download on the Project's website.

5. Dialogue and Consultation

The Project continued to engage in dialogue and exchange with key stakeholders including government ministries, parliamentarians, members of the judiciary, NGOs, and the media – as well as international bodies – to raise key human rights concerns regarding the application of the death penalty.

Sierra Leone

In July 2021, Sierra Leone became the 109th country to abolish the death penalty for all crimes.

The Project has been working in Sierra Leone for more than a decade and has built key partnerships with local NGOs and the Sierra Leone Bar Association, as well as having the support of the diplomatic community. Its engagement with key stakeholders throughout 2021 played a pivotal role in generating the necessary momentum which culminated in Parliament's decision to abolish the death penalty.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Working with local partner AdvocAid and the Death Penalty Research Unit at the University of Oxford, the Project shared relevant tools, provided the necessary expertise and facilitated dialogue with key stakeholders, such as Cabinet members, parliamentarians, civil society, and the Bar Association. It was instrumental in presenting an evidence-based perspective on the fundamental problems with the death penalty; not least, its arbitrariness, unavoidable room for error and its violation of international human rights standards.

Commonwealth Law Conference 2021

In 2020, the Project launched research investigating why the countries of the Eastern Caribbean and Barbados retain the death penalty, despite no longer carrying out executions. In addition to its ongoing engagement work, in September, the Project was invited to the Bahamas to present the research findings at the 2021 Commonwealth Law Conference. This also provided an opportunity to explore why all countries in the Caribbean region, and many in the wider Commonwealth, hold on to capital punishment when the majority of countries have abolished it.

In addition, meetings were held with representatives from the British High Commissions in the Caribbean in October 2021 and with representatives of the High Commissions from Barbados, The Bahamas, Belize, Dominica, Guyana, Haiti, Saint Lucia, St Vincent and the Grenadines, Jamaica, and Trinidad and Tobago in London in March 2022, with support from the Minister of State, Lord Ahmed of Wimbledon.

CogX 2021

In June 2021, The Project was invited to speak at the CogX festival. Co-Executive Directors Saul Lehrfreund and Parvais Jabbar appeared in conversation with acclaimed broadcaster, author and member of the Project's Board of directors, Afua Hirsch. The session, 'The Future: No Place for The Death Penalty' included a video message from Kwame Ajamu, death row exoneree and chair of Witness to Innocence. Kwame's powerful words helped to highlight the inhumanity of the death penalty system – and the real-life impact of wrongful convictions.

6. Key challenges in 2021

The main challenges encountered in 2021 were as a result of the continued impact of the COVID-19 pandemic. Overall, the Project had to continue to modify the delivery of its activities, moving all capacity building and engagement efforts online. This caused delays to a number of activities undertaken by the Project, especially in respect of planned public events. The launch of several publications had to be postponed and, when eventually took place, events were held virtually rather than in person due to government-imposed restrictions on travel and public gatherings. The Project and its partners also had difficulties in obtaining access to prisons to conduct fieldwork for ongoing research activities, which affected their timeline for completion.

Upcoming elections in some of the countries where the Project is active and changes in appointed government officials also impacted the implementation of planned capacity-building programmes and engagement activities, some of which have been postponed to a future time.

7. Plans for the future – activities in 2022

The Charitable Company intends to continue its support for the Project in 2022.

During this period, the Project will continue to provide legal assistance and support to individuals facing the death penalty or other cruel and inhuman punishments and to those who have suffered miscarriages of justice, pursuing strategic interventions to restrict the use of the death penalty where such opportunity has been identified. It will continue to deliver its capacity-building programmes and awareness raising campaigns on the death penalty and to support governments and the judiciary in effecting sustainable change.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Key activities will include:

- Litigation – The Project will continue its challenge to the constitutionality of the mandatory death penalty in Ghana, having identified several suitable test cases. It will support the resentencing of prisoners formally on death row in Sierra Leone and Kenya. The Project will also challenge the lack of effective systems for release for those serving long-term sentences in Jamaica and the Caribbean, and will pursue legal challenges where vulnerable individuals have not been afforded the necessary special protections provided under the law.
- Capacity building and training - Utilising its targeted resource material, the Project will deliver targeted programmes for members of the judiciary and criminal justice professionals (defence lawyers and prosecutors) in Kenya, focusing on sentencing principles and human rights law in capital cases and the role of mental health in the sentencing process.
- Research and advocacy - Original research will be undertaken and published, exploring thematic issues including attitudes towards the death penalty in Kenya; the socio-economic backgrounds and experiences of the criminal justice system of prisoners sentenced to death in Kenya and Bangladesh; and the perceived deterrent effect of the death penalty for drug offences in Indonesia.

FINANCIAL REVIEW

The Trustees are pleased to report voluntary income received during the year, of £196,774 (2020 - £146,667). This has resulted from successful funding applications to the existing donors and we are extremely grateful for the continued support. The Trustees also acknowledge the support provided to the Project in 2021 by many barristers, medical experts and academics. Charitable expenditure of £182,247 (2020 - £144,599) represents transfers to the Project (as referred to above) for the implementation of activities in fulfillment of the Charitable Company's objectives. In the forthcoming year, the Trustees will continue to seek funding from existing and new donors to maintain and enhance the work of the Charitable Company.

RESERVES

The Charitable Company donated the income received during the year for charitable purposes. The Trustees consider that a minimum unrestricted reserves balance of £5,000 is sufficient to meet ongoing non-variable costs. This reserve policy has historically been met. However at the end of 2021, unrestricted reserves stood at £3,732, which is slightly less than the reserves policy. The Trustee's plan to bring this back in line with the policy in the financial year 2022.

RISK MANAGEMENT

The Trustees are responsible for the management of the risks faced by the Charitable Company. All significant activities undertaken are subject to risk review as part of the initial project assessment and implementation. The Trustees review the major risks that the Association faces on a regular basis and controls are established accordingly.

Through the controls established for the running of the Charitable Company, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of The Death Penalty Project Charitable Trust 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).

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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;
- 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.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the Charitable Company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Charitable Company's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



A Burton

Date: 28 October 2022

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT
CHARITABLE TRUST

FOR THE YEAR ENDED 31 DECEMBER 2021

OPINION

We have audited the financial statements of The Death Penalty Project Charitable Trust (the 'Charitable Company') for the year ended 31 December 2021 which comprise the Statement of financial activities, the Balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including 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 Charities Act 2011.

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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 2 to the financial statements, 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.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT CHARITABLE TRUST (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

OTHER INFORMATION

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT CHARITABLE TRUST (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the sector and the impact of Covid 19 on financial and operating performance and policies;
- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks related to fraud or non-compliance of laws and regulations.
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes audit partners and staff who have extensive experience of working with entities in similar sectors and this experience was relevant to the discussion about where fraud risks might arise.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Charities Act and FRS 102.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included health and safety regulations, and environmental regulations.

As a result of these procedures, we considered the particular areas that were susceptible to misstatement due to irregularities, including fraud were in respect of revenue recognition and management override. Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT CHARITABLE TRUST (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

- of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance;
- Reviewing revenue recognition on an individual grant and donation basis;
- In addressing the risk of fraud through management override of controls; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the charity's operations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

USE OF OUR REPORT

This report is made solely to the Charitable Company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charitable Company's trustees 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's and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

David Chandra

David Chandra (Senior Statutory Auditor)

for and on behalf of

Lubbock Fine LLP

Chartered Accountants & Statutory Auditors

Paternoster House

65 St Paul's Churchyard

London

EC4M 8AB

Date: 31 October 2022

Lubbock Fine LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and grants	3	89,759	118,747	208,506	146,667
Earned income	4	768	-	768	-
Total income		<u>90,527</u>	<u>118,747</u>	<u>209,274</u>	<u>146,667</u>
Expenditure on:					
Charitable activities	5	103,500	78,747	182,247	144,599
Total expenditure		<u>103,500</u>	<u>78,747</u>	<u>182,247</u>	<u>144,599</u>
Net movement in funds		<u>(12,973)</u>	<u>40,000</u>	<u>27,027</u>	<u>2,068</u>
Reconciliation of funds:					
Total funds brought forward		16,705	-	16,705	14,637
Net movement in funds		(12,973)	40,000	27,027	2,068
Total funds carried forward		<u>3,732</u>	<u>40,000</u>	<u>43,732</u>	<u>16,705</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 24 form part of these financial statements.

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Current assets			
Debtors: amounts falling due within one year	10	13,500	74,703
Cash at bank and in hand		44,532	5,782
Creditors: amounts falling due within one year	11	(14,300)	(63,780)
Net current assets		<u>43,732</u>	<u>16,705</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>43,732</u></u>	<u><u>16,705</u></u>
Charity funds			
Restricted funds	12	40,000	-
Unrestricted funds	12	<u>3,732</u>	<u>16,705</u>
Total funds		<u><u>43,732</u></u>	<u><u>16,705</u></u>

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime and FRS 102 1A.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


A Burton
Trustee

Date: 28 October 2022

The notes on pages 15 to 24 form part of these financial statements.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. GENERAL INFORMATION

The Death Penalty Project Charitable Trust is a Charitable Company limited by guarantee, incorporated in England and Wales. The members of the Charitable Company are the Trustees named on page 1. In the event of the Charitable Company being wound up, the liability in respect of the guarantee is limited to less than £1 per member of the Charitable Company.

The registered office address and principal place of business is 87-91 Newman Street, London, W1T 3EY.

The financial statements are presented in Sterling and rounded to the nearest £.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Death Penalty Project Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The audit has been undertaken in accordance with the requirements of the FRC's Ethical Standard, including the provisions available for small entities. The Charitable Company uses the auditor, Lubbock Fine LLP, to assist with the preparation of the financial statements.

The Trustees consider that there are no material uncertainties about the Charitable Company's ability to continue as a going concern.

The principal accounting policies, which have been applied consistently, are set out below.

2.2 Going concern

The Charitable Company meets its running costs from grants and donations received, and through the ongoing financial support from Simons Muirhead & Burton, a related company. The nature of the Charitable Company's operations is such that there can be unpredictable variations in the timing and amount of cash inflows. The Trustees have prepared projected cash flow information for the year ended 31 December 2022 and 31 December 2023 based on confirmed donations/ grant values.

On the basis of cash flow information, the Trustees consider that the Charitable Company will continue in operational existence for the foreseeable future and the financial statements have been prepared on the basis that the Charitable Company is a going concern. This assumes that the Charitable Company will continue in operational existence with the continued support of its related companies for the foreseeable future and for at least 12 months after the signing of the financial statements.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (CONTINUED)

2.2 Going concern (continued)

If the Charitable Company is unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the balance sheet values of the assets to their recoverable amounts, provide for further liabilities that may arise and reclassify fixed assets as current assets.

2.3 Donations

All monetary donations are included in full in the Statement of Financial Activities (SoFA) when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met. If there are donor restrictions and the funds have been received then these are recognised as restricted funds.

2.4 Grants receivable

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period or project, in which case they are deferred within restricted funds.

2.5 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 Charitable 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 Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charitable Company and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the Charitable Company's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (CONTINUED)

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the bank.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.11 Financial instruments

The Charitable Company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Cashflow exemption

The Charitable Company has taken advantage of the exemption from preparing a cash flow statement under Update Bulletin 1, on the basis that the Charitable Company does not qualify as a larger Charity for financial reporting purposes.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

3. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations			
Grant - Allen & Overy Foundation	12,500	37,500	50,000
Grant - The Kalisher Trust	-	6,000	6,000
Grant - Joffe Charitable Trust	-	25,000	25,000
Grant - Taiwan Foundation for Democracy	-	2,847	2,847
Grant - Potter Foundation	23,000	12,000	35,000
Donation - The Roddick Foundation	-	30,000	30,000
Donation - SMB Communication	-	5,400	5,400
Donations - General funds	54,259	-	54,259
	<u>89,759</u>	<u>118,747</u>	<u>208,506</u>

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations			
Grant - Allen & Overy Foundation	37,500	12,500	50,000
Donation - SMB Communication	-	2,400	2,400
Donation - Zitrin Foundation	10,703	-	10,703
Donation - The Roddick Foundation	20,000	-	20,000
Donation - Alexandra Scott	1,000	-	1,000
Donation - Oakdale	1,000	-	1,000
Donation - CB & CH Taylor	1,000	-	1,000
Donations - General funds	60,564	-	60,564
	<u>131,767</u>	<u>14,900</u>	<u>146,667</u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

4. OTHER INCOMING RESOURCES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Consultancy services	768	768	-
	<u>768</u>	<u>768</u>	<u>-</u>

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations payable	103,500	78,747	182,247
	<u>103,500</u>	<u>78,747</u>	<u>182,247</u>

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations payable	128,977	15,622	144,599
	<u>128,977</u>	<u>15,622</u>	<u>144,599</u>

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities 2021 £	Support costs 2021 £	Total funds 2021 £
Donations payable	175,116	7,131	182,247
	<u>175,116</u>	<u>7,131</u>	<u>182,247</u>

	Activities 2020 £	Support costs 2020 £	Total funds 2020 £
Donations payable	137,616	6,983	144,599
	<u>137,616</u>	<u>6,983</u>	<u>144,599</u>

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FOR THE YEAR ENDED 31 DECEMBER 2021

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2021 £	Total funds 2020 £
Audit fees	7,020	6,900
Bank charges	111	83
	7,131	6,983

7. AUDITOR'S REMUNERATION

The auditor's remuneration amounts to an auditor fee of £7,020 (2020 - £6,900).

8. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

9. TAXATION

The Charitable Company is a registered charity and is therefore not liable to UK corporation tax.

The Charitable Company was not VAT registered during the year and therefore all expenses are inclusive of VAT charged.

10. DEBTORS

	2021 £	2020 £
Due within one year		
Prepayments and accrued income	13,500	74,703

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	14,300	63,780

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General funds	6,002	55,027	(57,297)	3,732
The Zitrin Foundation	10,703	-	(10,703)	-
Allen & Overy Foundation	-	12,500	(12,500)	-
Potter Foundation	-	23,000	(23,000)	-
	<u>16,705</u>	<u>90,527</u>	<u>(103,500)</u>	<u>3,732</u>
Restricted funds				
SMB - Communications	-	2,400	(2,400)	-
SMB - Marketing	-	3,000	(3,000)	-
Allen & Overy Foundation	-	37,500	(37,500)	-
The Kalisher Trust	-	6,000	(6,000)	-
Joffe Charitable Trust	-	25,000	(15,000)	10,000
Taiwan Foundation for Democracy	-	2,847	(2,847)	-
The Roddick Foundation	-	30,000	-	30,000
Potter Foundation	-	12,000	(12,000)	-
	<u>-</u>	<u>118,747</u>	<u>(78,747)</u>	<u>40,000</u>
Total of funds 2021	<u>16,705</u>	<u>209,274</u>	<u>(182,247)</u>	<u>43,732</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

12. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General funds	13,915	63,564	(71,477)	6,002
The Roddick Foundation	-	20,000	(20,000)	-
The Zitrin Foundation	-	10,703	-	10,703
Allen & Overy Foundation	-	37,500	(37,500)	-
	<u>13,915</u>	<u>131,767</u>	<u>(128,977)</u>	<u>16,705</u>
Restricted funds				
SMB - Communications	722	2,400	(3,122)	-
Allen & Overy Foundation	-	12,500	(12,500)	-
	<u>722</u>	<u>14,900</u>	<u>(15,622)</u>	<u>-</u>
Total of funds 2020	<u><u>14,637</u></u>	<u><u>146,667</u></u>	<u><u>(144,599)</u></u>	<u><u>16,705</u></u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

12. STATEMENT OF FUNDS (CONTINUED)

RESTRICTED FUNDS:

SMB - Communications

Funds provided for telephone costs for the charity.

SMB - Marketing

Funds provided for marketing events to promote the work of the charity.

Allen & Overy Foundation

Funds provided for a project to provide free legal assistance and support to prisoners facing the death penalty in Anglophone Africa, and to support criminal defence/ human rights lawyers representing those facing capital charges or sentenced to death.

The Kalisher Trust

Funds provided for the Kalisher-Doughty Street Chambers- Death Penalty Project internship for 2020-2021.

Joffe Charitable Trust

Funds provided to support DPP communications in 2021.

The Roddick Foundation

Funds provided to support providing free representation to individuals on death row and towards the abolition of the death penalty in Ghana.

Taiwan Foundation for Democracy

Funds provided for costs towards design and printing, translation, venue rental and refreshments for investigating attitudes towards the death penalty.

Potter Foundation

Funding to support internship programmes in 2021.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	18,032	40,000	58,032
Creditors due within one year	(14,300)	-	(14,300)
Total	3,732	40,000	43,732

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	80,485	80,485
Creditors due within one year	(63,780)	(63,780)
Total	16,705	16,705

14. RELATED PARTY TRANSACTIONS

a) During the year the Charitable Company made donations of £166,000 (2020 - £137,400) to The Death Penalty Project Limited, a company in which A Burton and S Goldberg, Trustees of the Charitable Company are directors.

b) Included within incoming resources is a donation of £5,400 (2020 - £2,400) from Simons Muirhead & Burton, a partnership in which A Burton and S Goldberg, Trustees of the Charitable Company, are partners.

15. COMPANY LIMITED BY GUARANTEE

The Death Penalty Project Charitable Trust is a Charitable Company limited by guarantee and accordingly does not have any share capital.

Every member of the Charitable Company undertakes to contribute such amount as required not exceeding £1 to the assets of the Charitable Company in the event of its being wound up while he/she is a member or within one year after he/she ceases to be a member.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

England & Wales - Charity number 1115035

Accounts

Registered number: 05546367
Charity number: 1115035

**THE DEATH PENALTY PROJECT
CHARITABLE TRUST**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

**LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB**

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	A Burton E Fitzgerald QC S Goldberg J Guthrie QC
Company registered number	05546367
Charity registered number	1115035
Registered office	87-91 Newman Street London W1T 3EY
Company secretary	BWB Secretarial Limited
Independent auditors	Lubbock Fine LLP Chartered Accountants & Statutory Auditors Paternoster House 65 St Paul's Churchyard London EC4M 8AB
Bankers	Royal Bank of Scotland 48 Haymarket London SW1Y 4SE
Patrons	The Lord Fellowes of West Stafford Field Marshal The Lord Guthrie of Craigiebank GCB LVO OBE DL Bryan Stevenson Phil Hunt Baroness Helena Kennedy QC Sir Keir Starmer QC MP

THE DEATH PENALTY PROJECT CHARITABLE TRUST

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees (who are also directors of the Charitable Company for the purposes of the Companies Act) present their annual report together with the audited financial statements of The Death Penalty Charitable Trust (the "Charitable Company") for the year to 31 December 2020. The Annual Report serves the purposes of both a Trustees' report and a directors' report under Company law. The Trustees confirm that the Annual Report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the Charitable Company qualifies as small under section 383 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

STRUCTURE AND GOVERNANCE

Governing document

The Charitable Company is a charitable company limited by guarantee and is governed by its Articles of Association. It is a registered charity (number 1115035).

Appointment of Trustees

The Charitable Company's Articles of Association provide that no person may be appointed unless he/she has attained the age of 18, or if he/she has been disqualified from acting under the provisions of the Articles. The Trustees are appointed by the members. The Trustees may appoint a person who is willing to act to be a Trustee, either to fill a vacancy or as an additional Trustee, and such Trustees are to serve until he/she resigns or is removed from office.

Trustee induction and training

New Trustees are briefed on their legal obligation under Charity and Company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the Charitable Company.

POLICIES AND OBJECTIVES

The objectives of the Charitable Company are:

- to promote and protect human rights in the Caribbean, anglophone African countries and elsewhere, particularly the rights of individuals accused of crimes that are punishable by death and of those who have been sentenced to death;
- to promote the sound administration of the law; and
- to advance education, research and training in domestic and international law (including international human rights law), and in particular the operation of the death penalty.

The Charitable Company seeks to achieve its objectives through a variety of activities:

- the payment of donations to organisations who seek to meet similar objectives;
- the provision of free legal representation to those who would not otherwise have access to legal advice and representation. The recipients are under sentence of death, have no or inadequate means and there is no legal aid;
- the training of lawyers (both in the UK and elsewhere) in domestic and international human rights law in relation to the death penalty. This activity increases the level of local involvement and ownership and enhances the quality of legal representation for those facing the death penalty,

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

- the development and commission of criminological research studies into the causes of homicide and related topics concerned with the administration of justice.

In setting the objectives and planning the activity of the Charitable Company, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit

ACHIEVEMENTS AND PERFORMANCE

1. Payments and donations

In 2020, the Charitable Company has supported The Death Penalty Project Limited (hereinafter referred to as the Project) to enable it to undertake the following activities which are in fulfilment of the Charity's objectives.

2. Provision of direct legal assistance and support to prisoners under sentence of death and other vulnerable prisoners

In 2020, legal assistance was provided to over 50 prisoners, challenging their convictions and/or sentences and expert legal support was provided to local lawyers and NGOs. Appeals were brought before the Judicial Committee of the Privy Council (JCPC) on behalf of prisoners sentenced to death in the Commonwealth Caribbean. Strategic interventions were also brought in the domestic courts.

The Project also provided assistance to seven British nationals facing the death penalty and/or capital charges overseas, as well as British nationals facing excessive or other forms of inhumane and degrading punishment in foreign jurisdictions.

Case highlights

Elgizouli v Secretary of State for the Home Department (UK)

In a unanimous decision delivered in March 2020, the Supreme Court held that the UK Government had acted unlawfully in providing, or agreeing to provide, material to the United States without seeking assurances that the death penalty would not be imposed. The appeal concerned two individuals alleged to be part of a group of terrorists operating in Syria. The Project was granted permission by the Court to intervene in the proceedings because of its expertise on the death penalty and international human rights law. The UK Government's decision to cooperate with the United States in the federal prosecution - without assurances that they would not face the death penalty - was a marked departure from its long-standing principled position that the UK would oppose the use of the death penalty in all circumstances.

Simeon Bain (The Bahamas)

The Project represented Mr Bain in his appeal against his conviction for murder (and other offences) before the JCPC. Mr Bain, who had limited education and poor reading ability, was convicted in 2013 after his counsel withdrew at the start of the trial, in which the Prosecution was seeking the death penalty, and he was left to conduct the legal proceedings himself. In April 2020, the JCPC held that there was a miscarriage of justice as Mr Bain was deprived of a fair trial and overturned his conviction. The case has been remitted to the Court of Appeal to decide whether a retrial should be ordered.

Guyana

The Project brought a strategic challenge to the death penalty per se in Guyana, the only retentionist country in South America. UK barristers have been instructed pro bono alongside Caribbean attorneys. Submissions have been filed in the Court of Appeal along with expert reports on international law and the death penalty (Professor William Schabas, Middlesex University); arbitrariness and the death penalty (Professor Carolyn Hoyle, University of Oxford); and, deterrence and the death penalty, including an analysis of all homicide cases in Guyana over the last five years (Professor Jeffrey Fagan, Columbia University). If successful in the Court of Appeal or before the Caribbean Court of Justice (CCJ), this legal challenge will have a direct impact on all (14) prisoners under sentence of death in Guyana. Capital punishment will be declared unconstitutional and all death sentences in Guyana will be quashed. The jurisprudence created will generate momentum for abolition in other Commonwealth countries in the Caribbean, especially those countries who have accepted the appellate

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

jurisdiction of the CCJ – Barbados, Belize, and Dominica.

3. Capacity building

The Project continued to implement capacity building activities to enhance the expertise of legal and mental health professionals on issues relating to the death penalty through targeted training activities and the provision of resource material. The Project's training programmes in 2020 included:-

Bangladesh

- In January 2020, training events on sentencing and mental health law in serious criminal cases were held in collaboration with the Judicial Administration Training Institute and the Supreme Court Special Committee for Judicial Reform. Approximately, 60 judges attended these events.
- With the support of the Bangladesh Legal Aid and Services Trust, a (virtual) mental health roundtable was held in September 2020. The roundtable was attended by 60 participants, including psychiatrists, lawyers, and human rights activists in Bangladesh and provided a platform for exchange between UK forensic psychiatrists and mental health practitioners and academics in Bangladesh. The roundtable also provided a platform to discuss the feasibility of developing a new curriculum on forensic psychiatry in Bangladesh, the best format and structure for the curriculum, and potential partner institutions to host the course. Feedback from the participants indicated that such a curriculum is much needed due to the lack of qualified forensic psychiatrists in Bangladesh and the consequent lack of expert evidence being presented to the courts on mental health in serious criminal cases. The training would increase the use of expert witnesses in capital cases, and suggestions included extending similar training to lawyers, judges, and psychologists. The curriculum will be rolled out in 2021.

Kenya

- A judicial colloquium for Magistrates on sentencing in capital cases, post-abolition of the mandatory death penalty, was held as part of the Judicial Training Institute (JTI) 2020 training programme in February 2020. A training programme for Court of Appeal and Supreme Court judges was scheduled at the end of March- however this was cancelled because of the Covid-19 pandemic. The Project is now in discussions with the JTI on the feasibility of conducting the training virtually through a series of webinars.

All those attending the capacity building events (judges, lawyers and mental health professionals) were provided with copies of the Project's targeted resource material, including:-

- Handbook of Forensic Psychiatric Practice in Capital Cases
- Casebook of Forensic Psychiatric Practice in Capital Cases
- Sentencing in Capital Cases

These resources have been designed to respond to knowledge-gaps and limited understanding of key sentencing and mental health concepts within criminal justice systems. In many countries where the death penalty is retained, sentencing practices are inconsistently applied, and mental health issues are insufficiently raised by lawyers nor adequately addressed within the courts. This in turn may lead to serious miscarriages of justice, thereby putting vulnerable individuals at risk.

4. Research and Publications

In 2020, the Project commissioned a number of empirical academic studies on attitudes towards the death penalty, looking specifically at the views of 'opinion leaders' - those who are likely to have an influence on political outcomes.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The publications included:-

- 'Sentenced to death without execution: why capital punishment has not yet been abolished in the Eastern Caribbean and Barbados'. This report was launched online in April 2020. The research, the first of its kind in the Caribbean region, personally interviewed 100 people, drawn from the seven jurisdictions, who were regarded by our knowledgeable local collaborators as 'opinion formers'. They were selected from four areas of public life: politics and the higher civil service; criminal justice and legal practice; religious leaders; and well-regarded and influential members of civil society. The study was designed and implemented by Professor Roger Hood, one of the foremost experts on the death penalty worldwide. It sheds light on why the Caribbean countries hang on to capital punishment and analyses the barriers and hindrances to its complete abolition.
- 'Time to abolish the death penalty in Zimbabwe: Exploring the views of its opinion leaders' was published in June 2020. The findings of this research study demonstrate that 90% of opinion leaders support abolition of the death penalty. The report was published in partnership with Zimbabwean NGO Veritas, and the research designed and analysed by Professor Carolyn Hoyle at the University of Oxford. The report included a foreword from the President of Zimbabwe - his endorsement, as the ultimate opinion leader, adds significant weight to the report.

The publications can be viewed and are available to download from the Project's website.

5. Dialogue and consultation

The Project has continued to engage in dialogue and exchange with key stakeholders including government ministries, parliamentarians, members of the judiciary, and NGOs – as well as international bodies - to raise key human rights concerns regarding the application of the death penalty.

Activities of particular note in 2020 included:-

- A high-level meeting was held with the President of the Inter-American Commission on Human Rights (IACHR) in December 2020. Participants included representatives from DPP, Tracy Robinson (attorney and lecturer at the University of the West Indies; former commissioner of the IACHR); Jamil Dakwar (Director of the Human Rights Program at American Civil Liberties Union); and Kacey Mordecai (Latin America/ Caribbean Staff Attorney at Robert F. Kennedy Human Rights). The purpose of the meeting was to discuss a potential request for an advisory opinion to the Inter-American Court of Human Rights on Article 4(2) (right to life). The meeting allowed the Project to further understand the IACHR's strategy and work on the abolition of the death penalty in the region. A number of future opportunities in this space were identified, including assisting the IACHR with the preparation of materials to campaign for States to ratify the protocol to the Convention; a potential amicus curiae submission to the Court in relation to its advisory opinion on persons at particular risk who have been deprived of their liberty; and engagement with Argentina, Mexico and Ecuador to call for a regional thematic hearing on the death penalty during the next IACHR sessions.
- In Sierra Leone, two events with the Sierra Leone Bar Association (SLBA) were held. The events focused on the theme of access to justice in capital cases, particularly on minimum fair trial and due process guarantees in capital cases. The events provided a forum for human rights experts and practitioners to exchange views on challenges to access to justice in Sierra Leone and how they may be overcome; the importance of adherence to minimum fair trial guarantees and the requirements of access to justice in capital cases. The discussions also explored and identified initiatives that lawyers and the Bar Association can endorse to improve access to justice in Sierra Leone and the protect the rule of law, including setting up a pro bono network within the SLBA, which is supported by the President of the SLBA. The Executive Committee of SLBA were provided with a detailed document identifying actions that had been taken by other Bar Associations around the world opposing the continued use of

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

the death penalty. It is hoped that this advocacy tool will inform and encourage the Bar Association to adopt a policy position against the death penalty.

6. Key challenges in 2020

The main challenges encountered in 2020 were as a result of the Covid-19 pandemic. The Project encountered delays in obtaining court records, case papers and a number of hearings were adjourned. Access to prisons was extremely limited in many countries which has resulted in difficulties in taking instructions from clients and preparing cases. Virtual hearings are not readily available (save for some tribunals including the Privy Council) which has resulted in delays in trials and appeals. Where delays impact on the fairness of the trial or appellate proceedings, this may of itself be raised as a ground of appeal.

The pandemic has also exacerbated the physical and mental wellbeing of those on death row as prisoners were allowed less time out of their cells and virtually all visits suspended – legal, consular and family. Overcrowding in prisons and conditions of detention continue to pose high risk of transmission of Covid-19 amongst the prison population.

Due to travel restrictions, the Project also modified the delivery of some of its activities, such as capacity building and engagement work. Since April 2020, all of the Project's training events have been held virtually, and the Project is in discussions with its partners to expand online training/webinars with interactive Q&A sessions. There is also scope for some webinars to be recorded and made available on the Project's website, which will create a sustainable platform and knowledge base for future training events and can be further expanded in terms of scope of training topics as well as targeted audience.

7. Plans for future - activities in 2021

The Charitable Company intends to continue its support for the Project in 2021.

During this period, the Project will consolidate its existing programmes of legal assistance and support to vulnerable groups facing the death penalty; bring strategic interventions to restrict the use of the death penalty; support governments and the judiciary in effecting sustainable change; and conduct education and awareness raising campaigns on the death penalty.

Key activities will include:-

- Litigation- In Trinidad, Sierra Leone, Ghana and Tanzania, where the death penalty is the automatic sentence for certain crimes, the Project has identified suitable test cases and is currently developing appropriate litigation strategies to challenge the constitutionality of the mandatory death penalty. These challenges will assist hundreds of prisoners under sentence of death in these countries.
- Capacity building and training- Utilising its targeted resource material, the Project has been asked to assist members of the judiciary in Bangladesh, Barbados, Kenya and Sierra Leone in developing training programmes on sentencing in capital cases.
- Research and advocacy- Original research will be undertaken and published, exploring thematic issues including attitudes towards the death penalty in Indonesia, Taiwan and Kenya; the perceived deterrent effect of the death penalty for drug offences in South East Asia; and a mental health screening of death row prisoners in Taiwan.

FINANCIAL REVIEW

The Trustees are pleased to report voluntary income received during the year of £146,667 (2019 - £211,475). This has resulted from successful funding applications to the existing donors and we are extremely grateful for the continued support. The Trustees also acknowledge the support provided to the Project in 2020 by many barristers, medical experts and academics. Charitable expenditure of £144,599 (2019 - £214,024) represents

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

transfers to the Project (as referred to above) for the implementation of activities in fulfilment of the Charitable Company's objectives. In the forthcoming year, the Trustees will continue to seek funding from existing and new donors to maintain and enhance the work of the Charitable Company.

RESERVES

The Charitable Company donated the income received during the year for charitable purposes. The Trustees consider that a minimum unrestricted reserves balance of £5,000 is sufficient to meet ongoing non-variable costs. This reserve policy has historically been met and continued to be met in the current year.

RISK MANAGEMENT

The Trustees are responsible for the management of the risks faced by the Charitable Company. All significant activities undertaken are subject to risk review as part of the initial project assessment and implementation. The Trustees review the major risks that the Association faces on a regular basis and controls are established accordingly.

Through the controls established for the running of the Charitable Company, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of The Death Penalty Project Charitable Trust 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;
- 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.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the Charitable Company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

relevant audit information and to establish that the Charitable Company's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



A Burton

Date: 20 September 2021

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT
CHARITABLE TRUST

FOR THE YEAR ENDED 31 DECEMBER 2020

OPINION

We have audited the financial statements of The Death Penalty Project Charitable Trust (the 'Charitable Company') for the year ended 31 December 2020 which comprise the Statement of financial activities, the Balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including 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 Charities Act 2011.

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 Auditors' 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 United Kingdom, including the Financial Reporting Council's Ethical Standard and the provisions available for small entities, in the circumstances set out in note 2 to the financial statements, 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.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT
CHARITABLE TRUST (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

OTHER INFORMATION

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

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PERSCRIBED 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our 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 where 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.

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT CHARITABLE TRUST (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITORS' 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 Auditors' 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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations, we considered the following:

- The nature of the sector and the impact of Covid 19 on financial and operating performance and policies;
- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks related to fraud or non-compliance of laws and regulations; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes audit partners and staff who have extensive experience of working with entities in similar sectors and this experience was relevant to the discussion about where fraud risks might arise.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Charities Act and FRS 102.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included health and safety regulations, and environmental regulations.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT CHARITABLE TRUST (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

As a result of these procedures, we considered the particular areas that were susceptible to misstatement due to fraud were in respect of revenue recognition and management override. Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance;
- Reviewing revenue recognition on an individual grant and donation basis;
- In addressing the risk of fraud through management override of controls; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the charity's operations.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the Charitable Company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charitable Company's trustees those matters we are required to state to them in an Auditors' 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's and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Lubbock Fine LLP

David Chandra (Senior Statutory Auditor)
for and on behalf of
Lubbock Fine LLP
Chartered Accountants & Statutory Auditors
Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB

Date: 29 September 2021

Lubbock Fine LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and grants	3	131,767	14,900	146,667	211,475
Total income		<u>131,767</u>	<u>14,900</u>	<u>146,667</u>	<u>211,475</u>
Expenditure on:					
Charitable activities	4	128,977	15,622	144,599	214,024
Total expenditure		<u>128,977</u>	<u>15,622</u>	<u>144,599</u>	<u>214,024</u>
Net movement in funds		<u>2,790</u>	<u>(722)</u>	<u>2,068</u>	<u>(2,549)</u>
Reconciliation of funds:					
Total funds brought forward		13,915	722	14,637	17,186
Net movement in funds		2,790	(722)	2,068	(2,549)
Total funds carried forward		<u>16,705</u>	<u>-</u>	<u>16,705</u>	<u>14,637</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 24 form part of these financial statements.

BALANCE SHEET

AS AT 31 DECEMBER 2019

	Note	2020 £	2019 £
CURRENT ASSETS			
Debtors: amounts falling due after more than one year	9	-	4,000
Debtors: amounts falling due within one year	9	74,703	4,000
Cash at bank and in hand		5,782	10,417
Creditors: amounts falling due within one year	10	(63,780)	(3,780)
NET CURRENT ASSETS		16,705	14,637
TOTAL ASSETS LESS CURRENT LIABILITIES		16,705	14,637
CHARITY FUNDS			
Restricted funds	11	-	722
Unrestricted funds	11	16,705	13,915
TOTAL FUNDS		16,705	14,637

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime and FRS 102 1A.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


A Burton
Trustee

Date: 20 September 2021

The notes on pages 15 to 24 form part of these financial statements.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. GENERAL INFORMATION

The Death Penalty Project Charitable Trust is a Charitable Company limited by guarantee, incorporated in England and Wales. The members of the Charitable Company are the Trustees named on page 1. In the event of the Charitable Company being wound up, the liability in respect of the guarantee is limited to less than £1 per member of the Charitable Company.

The registered office address and principal place of business is 87-91 Newman Street, London, W1T 3EY.

The financial statements are presented in Sterling and rounded to the nearest £.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts (their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Death Penalty Project Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The audit has been undertaken in accordance with the requirements of the FRC's Ethical Standard, including the provisions available for small entities. The Charitable Company uses the auditor, Lubbock Fine LLP, to assist with the preparation of the financial statements.

The Trustees consider that there are no material uncertainties about the Charitable Company's ability to continue as a going concern.

The principal accounting policies, which have been applied consistently, are set out below.

2.2 Going concern

The Charitable Company meets its running costs from grants and donations received, and through the ongoing financial support from Simons Muirhead & Burton, a related company. The nature of the Charitable Company's operations is such that there can be unpredictable variations in the timing and amount of cash inflows. The Trustees have prepared projected cash flow information for the year ended 31 December 2021 based on confirmed donations/ grant values.

On the basis of cash flow information, the Trustees consider that the Charitable Company will continue in operational existence for the foreseeable future and the financial statements have been prepared on the basis that the Charitable Company is a going concern. This assumes that the Charitable Company will continue in operational existence with the continued support of its related companies for the foreseeable future and for at least 12 months after the signing of the financial statements.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES (CONTINUED)

2.2 Going concern (CONTINUED)

The impact of the COVID-19 outbreak on the financial performance of the Charitable Company will depend on future developments, including the duration and spread of the outbreak, the continuing restrictions and the impact of COVID-19 on the overall economy, all of which are highly uncertain and cannot be predicted.

If the Charitable Company is unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the balance sheet values of the assets to their recoverable amounts, provide for further liabilities that may arise and reclassify fixed assets as current assets.

2.3 Donations

All monetary donations are included in full in the Statement of Financial Activities (SoFA) when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met. If there are donor restrictions and the funds have been received then these are recognised as restricted funds.

2.4 Grants receivable

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period or project, in which case they are deferred within restricted funds.

2.5 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 Charitable 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 Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charitable Company and include project management carried out at Headquarters.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES (CONTINUED)

2.6 Expenditure (CONTINUED)

Charitable activities and Governance costs are costs incurred on the Charitable Company's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the bank.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.11 Financial instruments

The Charitable Company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Cashflow exemption

The Charitable Company has taken advantage of the exemption from preparing a cash flow statement under Update Bulletin 1, on the basis that the Charitable Company does not qualify as a larger Charity for financial reporting purposes.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

3. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
DONATIONS			
Grant - Allen & Overy Foundation	37,500	12,500	50,000
Donation - SMB Communication	-	2,400	2,400
Donation - Zitrin Foundation	10,703	-	10,703
Donation - The Roddick Foundation	20,000	-	20,000
Donation - Alexandra Scott	1,000	-	1,000
Donation - Oakdale	1,000	-	1,000
Donation - CB & CH Taylor Trust	1,000	-	1,000
Donations - General funds	60,564	-	60,564
	<u>131,767</u>	<u>14,900</u>	<u>146,667</u>

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
DONATIONS			
Donation - Fitzgerald Edward	-	2,500	2,500
Donation - SMB Communication	-	2,400	2,400
Donation - SMB Marketing	-	3,000	3,000
Grant - Allen & Overy Foundation	-	50,000	50,000
Grant - The Kalisher Trust	-	6,000	6,000
Grant - The Sigrid Rausing Trust	130,000	-	130,000
Grant - Network for Social Change	16,846	-	16,846
Donations - General funds	729	-	729
	<u>147,575</u>	<u>63,900</u>	<u>211,475</u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations payable	128,977	15,622	144,599

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Donations payable	150,846	63,178	214,024

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities 2020 £	Support costs 2020 £	Total funds 2020 £
Donations payable	137,616	6,983	144,599

	Activities 2019 £	Support costs 2019 £	Total funds 2019 £
Donations payable	209,562	4,462	214,024

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

Analysis of support costs

	Total funds 2020 £	Total funds 2019 £
Audit fees	6,900	4,380
Bank charges	83	82
	<u>6,983</u>	<u>4,462</u>

6. AUDITORS' REMUNERATION

The auditors' remuneration amounts to an auditor fee of £6,900 (2019 - £4,380).

7. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

8. TAXATION

The Charitable Company is a registered charity and is therefore not liable to UK corporation tax.

The Charitable Company was not VAT registered during the year and therefore all expenses are inclusive of VAT charged.

9. DEBTORS

	2020 £	2019 £
Due after more than one year		
Prepayments and accrued income	<u>-</u>	<u>4,000</u>
Due within one year		
Prepayments and accrued income	<u>74,703</u>	<u>4,000</u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accruals and deferred income	63,780	3,780

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General funds	13,915	63,564	(71,477)	6,002
The Roddick Foundation	-	20,000	(20,000)	-
The Zitrin Foundation	-	10,703	-	10,703
Allen & Overy Foundation	-	37,500	(37,500)	-
	<u>13,915</u>	<u>131,767</u>	<u>(128,977)</u>	<u>16,705</u>
Restricted funds				
SMB - Communications	722	2,400	(3,122)	-
Allen & Overy Foundation	-	12,500	(12,500)	-
	<u>722</u>	<u>14,900</u>	<u>(15,622)</u>	<u>-</u>
Total of funds 2020	<u>14,637</u>	<u>146,667</u>	<u>(144,599)</u>	<u>16,705</u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

11. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
Unrestricted funds				
General funds	17,186	729	(4,000)	13,915
The Sigrid Rausing Trust	-	130,000	(130,000)	-
Network for Social Change	-	16,846	(16,846)	-
	<u>17,186</u>	<u>147,575</u>	<u>(150,846)</u>	<u>13,915</u>
Restricted funds				
Fitzgerald Edward	-	2,500	(2,500)	-
SMB - Communications	-	2,400	(1,678)	722
SMB - Marketing	-	3,000	(3,000)	-
Allen & Overy Foundation	-	50,000	(50,000)	-
The Kalisher Trust	-	6,000	(6,000)	-
	<u>-</u>	<u>63,900</u>	<u>(63,178)</u>	<u>722</u>
Total of funds 2019	<u>17,186</u>	<u>211,475</u>	<u>(214,024)</u>	<u>14,637</u>

RESTRICTED FUNDS:

Fitzgerald Edward

Funds provided as support to local representative in Trinidad & Tobago to act as liaison on the ground.

SMB - Communications

Funds provided for telephone costs for the charity.

SMB - Marketing

Funds provided for marketing events to promote the work of the charity.

Allen & Overy Foundation

Funds provided for a project to provide free legal assistance and support to prisoners facing the death penalty in Anglophone Africa, and to support criminal defence/ human rights lawyers representing those facing capital charges or sentenced to death.

The Kalisher Trust

Funds provided for the Kalisher-Doughty Street Chambers- Death Penalty Project internship for 2019.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	80,485	80,485
Creditors due within one year	(63,780)	(63,780)
Total	<u>16,705</u>	<u>16,705</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Debtors due after more than one year	4,000	-	4,000
Current assets	13,695	722	14,417
Creditors due within one year	(3,780)	-	(3,780)
Total	<u>13,915</u>	<u>722</u>	<u>14,637</u>

13. RELATED PARTY TRANSACTIONS

a) During the year the Charitable Company made donations of £137,400 (2019 - £209,346) to The Death Penalty Project Limited, a company in which A Burton, S Goldberg and P Kirkpatrick, Trustees of the Charitable Company are directors.

b) Included within incoming resources is a donation of £2,400 (2019 - £5,400) from Simons Muirhead & Burton, a partnership in which A Burton and S Goldberg, Trustees of the Charitable Company, are partners.

c) A donation of £nil (2019 - £2,500) was received in the year from Edward Fitzgerald, a trustee of the Charitable Company, to provide support for work to be completed with a partner of The Death Penalty Project Limited in Trinidad.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

14. COMPANY LIMITED BY GUARANTEE

The Death Penalty Project Charitable Trust is a Charitable Company limited by guarantee and accordingly does not have any share capital.

Every member of the Charitable Company undertakes to contribute such amount as required not exceeding £1 to the assets of the Charitable Company in the event of its being wound up while he/she is a member or within one year after he/she ceases to be a member.