

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

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

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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

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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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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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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.

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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.

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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.

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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
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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
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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
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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
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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
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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
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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><u>14,637</u></u>	<u><u>146,667</u></u>	<u><u>(144,599)</u></u>	<u><u>16,705</u></u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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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
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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
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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.