

**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

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<b>Trustees</b>	A Burton E Fitzgerald QC S Goldberg J Guthrie QC
<b>Company registered number</b>	05546367
<b>Charity registered number</b>	1115035
<b>Registered office</b>	87-91 Newman Street London W1T 3EY
<b>Company secretary</b>	BWB Secretarial Limited
<b>Independent auditor</b>	Lubbock Fine LLP Chartered Accountants & Statutory Auditors Paternoster House 65 St Paul's Churchyard London EC4M 8AB
<b>Bankers</b>	Royal Bank of Scotland 48 Haymarket London SW1Y 4SE
<b>Patrons</b>	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 2021**

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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,

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## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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- 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.

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### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2021

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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.

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### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2021

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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.

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### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2021

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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**

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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

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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**

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**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**

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#### **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**

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#### **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

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- 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](http://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**  
**(A company limited by guarantee)**

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

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### 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**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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 2021**

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**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 2021**

**3. INCOME FROM DONATIONS AND GRANTS**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
<b>Donations</b>			
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>

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
<b>Donations</b>			
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**

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

**5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

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

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
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**

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**ANALYSIS OF SUPPORT COSTS**

	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Audit fees	7,020	6,900
Bank charges	111	83
	<hr/>	<hr/>
	7,131	6,983
	<hr/>	<hr/>

**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**

	<b>2021 £</b>	<b>2020 £</b>
<b>Due within one year</b>		
Prepayments and accrued income	13,500	74,703
	<hr/>	<hr/>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021 £</b>	<b>2020 £</b>
Accruals and deferred income	14,300	63,780
	<hr/>	<hr/>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**12. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	<b>Balance at 1 January 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2021 £</b>
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>Total of funds 2021</b>	<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 2021**

**12. STATEMENT OF FUNDS (CONTINUED)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	<b>Balance at 1 January 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2020 £</b>
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>Total of funds 2020</b>	<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**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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.

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

**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**

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

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

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

**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.