

**Registered number: 05546367**  
**Charity number: 1115035**

**THE DEATH PENALTY PROJECT  
CHARITABLE TRUST**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2023**

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

# **THE DEATH PENALTY PROJECT CHARITABLE TRUST**

**(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 2023

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<b>Trustees</b>	A Burton E Fitzgerald KC S Goldberg
<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

# **THE DEATH PENALTY PROJECT CHARITABLE TRUST**

**(A company limited by guarantee)**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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

## **STRUCTURE AND GOVERNANCE**

### **Governing document**

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

### **Public Benefit**

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

### **Appointment of Trustees**

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

### **Trustee induction and training**

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

### **Day to day management**

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

## **POLICIES AND OBJECTIVES**

The objectives of the Charitable Company are:

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

# THE DEATH PENALTY PROJECT CHARITABLE TRUST

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## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

## ACHIEVEMENTS AND PERFORMANCE

### 1. Payments and donations

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

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

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

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

#### Strategic Challenges to the Death Penalty

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

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

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## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

#### Miscarriages of Justice and Challenging Excessive Sentences

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

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

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

### **3. Capacity building**

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

#### Training workshops in India

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

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### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2023

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

#### 4. Research and Publications

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

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

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

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

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

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

#### 5. Dialogue and Consultation

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

##### Delegations and engagement in Ghana

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

##### Conferences and Exhibitions

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

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### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

#### World Day Against the Death Penalty 2023

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

### **6. Plans for the future – activities in 2024**

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

#### Key activities will include:

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



# **THE DEATH PENALTY PROJECT CHARITABLE TRUST**

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## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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

## **FINANCIAL REVIEW**

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

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

## **RESERVES**

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

## **RISK MANAGEMENT**

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

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

## **TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of The Death Penalty Project Charitable Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);

## THE DEATH PENALTY PROJECT CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

### DISCLOSURE OF INFORMATION TO AUDITORS

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

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

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

### AUDITORS

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

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



**A Burton**

Trustee

Date:

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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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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 2023 which comprise the Statement of financial activities, the Balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**BASIS FOR OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 2 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**CONCLUSIONS RELATING TO GOING CONCERN**

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

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

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

## **THE DEATH PENALTY PROJECT CHARITABLE TRUST**

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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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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 2023**

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#### **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

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

## THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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

*Hazra Patel*

**Hazra Patel** (Senior Statutory Auditor)

for and on behalf of

**Lubbock Fine LLP**

Chartered Accountants & Statutory Auditors

Paternoster House

65 St Paul's Churchyard

London

EC4M 8AB

Date:

**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 2023**

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

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

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

**BALANCE SHEET**

**AS AT 31 DECEMBER 2023**

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

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

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



**A Burton**  
Trustee

Date:

The notes on pages 15 to 23 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 2023

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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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

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

#### 2.2 Going concern

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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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 2023**

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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.

**3. INCOME FROM DONATIONS AND GRANTS**

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**5. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

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

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

**ANALYSIS OF SUPPORT COSTS**

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

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

**6. AUDITOR'S REMUNERATION**

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

**7. TRUSTEES' REMUNERATION AND EXPENSES**

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**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**

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**11. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

**STATEMENT OF FUNDS - PRIOR YEAR**

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

**RESTRICTED FUNDS:**

**SMB - Communications**

Funds provided for telephone costs for the charity.

**SMB - Marketing**

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

**The Kalisher Trust**

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

**Joffe Charitable Trust**

Funds provided to support DPP communications in 2022.

**The Roddick Foundation**

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



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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

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

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

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

**13. RELATED PARTY TRANSACTIONS**

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

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

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

**14. COMPANY LIMITED BY GUARANTEE**

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

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