

Registered number: 05546367
Charity number: 1115035

**THE DEATH PENALTY PROJECT
CHARITABLE TRUST**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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

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

CONTENTS

| | Page |
|--|---------|
| Reference and administrative details of the Charitable Company, its Trustees and advisers | 1 |
| Trustees' report | 2 - 8 |
| Independent examiner's report | 9 |
| Statement of financial activities | 10 |
| Balance sheet | 11 |
| Notes to the financial statements | 12 - 20 |

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

STRUCTURE AND GOVERNANCE

Governing document

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

Public Benefit

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

Appointment of Trustees

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

Trustee induction and training

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

Day to day management

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

POLICIES AND OBJECTIVES

The objectives of the Charitable Company are:

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

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

ACHIEVEMENTS AND PERFORMANCE

1. Payments and donations

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

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

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

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

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

Strategic Challenges to the Death Penalty

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

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

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

Uncovering Miscarriages of Justice

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

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

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

3. Capacity building

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

Training workshops in India

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

Strengthening criminal justice systems in The Bahamas and Sierra Leone

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

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

4. Research and Publications

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

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

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

5. Dialogue and Consultation

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

Abolition of the death penalty in Zimbabwe

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

Exploring pathways to abolition in Nigeria

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

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6. Plans for the future – activities in 2025

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

Key activities will include:

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

FINANCIAL REVIEW

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

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

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

RESERVES

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

RISK MANAGEMENT

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

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

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

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

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

DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

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

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

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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



A Burton

Trustee

Date: 15 July 2025

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

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

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

Hazra Patel

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

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

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

BALANCE SHEET

AS AT 31 DECEMBER 2024

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

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

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

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

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

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



A Burton
Trustee

Date: 15 July 2025

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

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

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

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

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

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

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

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

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

2.2 Going concern

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

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

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

2.3 Donations

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

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2. ACCOUNTING POLICIES (CONTINUED)

2.4 Grants receivable

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

2.5 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.6 Expenditure

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

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

2.7 Interest receivable

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

2.8 Debtors

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

2.9 Cash at bank and in hand

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

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2. ACCOUNTING POLICIES (CONTINUED)

2.10 Liabilities and provisions

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

2.11 Financial instruments

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. INCOME FROM DONATIONS AND GRANTS

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

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|-------------|--|--|-----------------------------|
| Grants made | <u>195,827</u> | <u>5,400</u> | <u>201,227</u> |

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|-------------|--|--|-----------------------------|
| Grants made | <u>97,624</u> | <u>5,400</u> | <u>103,024</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 2024

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

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

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

ANALYSIS OF SUPPORT COSTS

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

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

6. INDEPENDENT EXAMINER'S REMUNERATION

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

7. TRUSTEES' REMUNERATION AND EXPENSES

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

8. TAXATION

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

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

9. DEBTORS

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

11. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

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

RESTRICTED FUNDS:

SMB - Communications

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

The Highway One Trust

Funds provided for the charity's legal team costs.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

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

13. RELATED PARTY TRANSACTIONS

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

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

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

14. COMPANY LIMITED BY GUARANTEE

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

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