

Registered Number: 05777831  
Charity Number: 1114900

**REPRIEVE**

(A company limited by guarantee and registered charity)

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

REPRIEVE

CONTENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

---

Contents	Page
Reference and administrative details	1
Trustees' report	2-14
Independent auditors' report	15-16
Statement of financial activities	17
Balance sheet	18
Cash flow statement	19
Notes to the financial statements	20-34

## REPRIEVE

### REFERENCE AND ADMINISTRATIVE INFORMATION

---

<b>Trustees:</b>	Lord (James) Wallace of Tankerness QC	Chair
	Nasir Asad Ahmad	
	Mary Fitzgerald	(Retired 30 October 2018)
	Tanya Steele	
	Nadege Genetay	Treasurer
	Adrian Cohen	
	Dr. Andrew Graham	
	Lady Susan Mary Hollick	
	Ursula Owen	
	Samir Shah	
	Simon Tuttle	(Appointed 25 April 2018)
<b>Executive Director:</b>	Anna Yearley	
<b>Casework Director:</b>	Maya Foa	
<b>Operations Director:</b>	Simone Abel	
<b>Registered company number:</b>	05777831	
<b>Registered charity number:</b>	1114900	
<b>Registered office:</b>	10 Queen Street Place London EC4R 1BE	
<b>Business address:</b>	PO Box 72054 London EC3P 3BZ	
<b>Auditors:</b>	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG	
<b>Bankers:</b>	Barclays Bank plc	
	Co-operative Bank plc	
	Virgin Money plc	

## **REPRIEVE**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2018**

---

The Trustees, who are also the Directors of the Company for the purposes of company law, present their report and accounts for the year ended 31 December 2018. The Trustees confirm that the financial statements comply with current statutory requirements, those of the governing documents and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" 2015.

The trustees would like to thank our donors and supporters who make our work possible. The Trustees would also like to thank Reprieve's outstanding staff, fellows, consultants and paid interns for their continuing hard work and dedication in seeking a world free from the death penalty, assassinations and secret prisons.

#### **OBJECTS, VISION, MISSION AND STRATEGY**

##### **Our Objects**

Reprieve's charitable objects, set out in our Memorandum and Articles of Association, may be summarised as promoting human rights throughout the world, with a focus on:

- the use of the death penalty, the right to life, liberty, and security of persons; and
- the related rights to equal treatment, a fair trial and freedom from torture or cruel, inhuman and degrading treatment or punishment; and
- relieving the poverty, suffering and distress of persons and the families of persons facing the death penalty and other related human rights violations throughout the world, who for reasons of their poverty are in need of legal representation and other assistance.

##### **Our Vision**

Reprieve's Vision is a world without the death penalty; and secret prisons and state-sanctioned assassinations carried out in the name of the so called War on Terror.

##### **Our Mission**

Reprieve's Mission is to use strategic interventions to end the use of the death penalty globally, and secret prisons and state-sanctioned assassinations in the context of the so-called "War on Terror".

##### **Main Activities and Strategy**

Reprieve provides free legal and investigative support to people facing the death penalty and those victimised by abusive counter-terrorism policies through three sub-teams within the Casework Team – death penalty, assassinations and secret prisons. We fight to end the world's most extreme human rights abuses. To us, the rule of law means little if we selectively apply it to people we agree with. It is for all of us.

We investigate, we litigate and we educate; working on the frontline, we provide legal support to those unable to pay for it themselves. We promote the rule of law around the world and secure each person's right to a fair trial. In doing so, we save lives.

##### **Public Benefit**

The Trustees are satisfied that the objects and mission of the charity, and the activities to pursue them that we describe below, satisfy the principles of public benefit. The Charities Commission in its "Public benefit: Rules For Charities" guidance states that there are two key principles to be met to show that an organisation's aims are for the public benefit: first, there must be an identifiable benefit which is not outweighed by any detriment or harm; and secondly, the benefit must be to the public in general or a sufficient section of the public, and not give rise to more than incidental personal benefit.

## REPRIEVE

### TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

---

## ACHIEVEMENTS AND PERFORMANCE

### Death Penalty

In 2018, the primary objective of Reprieve's death penalty work was to continue to fight capital punishment around the world by engaging in strategic casework and project work in target regions. Reprieve fights to save people from execution, but also to challenge systematic injustice by focusing on cases and projects most likely to shift the public consciousness and raise awareness about the death penalty. In 2018, Reprieve continued to seek to bring about improved adherence to international minimum standards, including on due process protections, torture, non-lethal crimes, mental health, and juveniles. Reprieve's work shone a spotlight on the use of the death penalty and related extreme human rights abuses such as torture in countries across the Middle East, North Africa, East Africa and in Pakistan. Governments and the machinery that implement capital punishment were deterred from executing particular individuals and classes of individuals such as juveniles. Reprieve also continued to help pharmaceutical manufacturers, investors, and regulators prevent the misuse of medicines in the execution of prisoners.

Key achievements for our Death Penalty work in 2018 included:

- Helping to bring about the return home to the United Kingdom of British national Andy Tsege. Andy was kidnapped at an international airport in June 2014 and illegally transported to Ethiopia, where he faced the death penalty for former political activism. In May, the Ethiopian government pardoned Andy after four years on death row. Throughout Andy's detention, Reprieve fought his case in various courts of law and campaigned for his release with the help of partner organisations, including ethical cosmetics company LUSH, several law firms including Ashurst and WilmerHale, MPs, celebrities and members of the public.
- Working with partners in Malawi to secure the immediate release of 112 prisoners formerly sentenced to the mandatory death penalty. Since the project began in 2014 it has seen more than 130 people, who had been formally sentenced to death, released and returned to their families and communities. Crucially, no new death sentences have been handed down, despite the penalty remaining on the books.
- Supporting the taskforce established in Kenya since the mandatory death penalty was declared unconstitutional there in December 2017, by providing an analysis of jurisprudence and lessons learned from Reprieve's work in Malawi. This taskforce has been set up to develop proposals for the resentencing project.
- Launching a report with partner organisation, the Bahrain Institute for Rights and Democracy (BIRD), exposing ongoing abuses of human rights in Bahrain and the failure of UK reform assistance to achieve positive change there. Reprieve highlighted the cases of Mohammed Ramadan and Hussein Moosa, whose sentences were subsequently overturned by the Court of Cassation. Reprieve also helped organise a backbench debate into human rights abuses and UK assistance in Bahrain, which was well-attended.
- Organising a petition with over 75,000 names calling on the UK Prime Minister to ensure that no UK assistance continues until Saudi Arabia abolishes the death penalty for protest-related offences and immediately reviews the cases of all those facing imminent execution. The petition coincided with Crown Prince Mohamed bin Salman's visit to the UK. The Crown Prince Mohamed subsequently announced that he would reduce the rate of executions, and that within the year there will be new laws in Saudi Arabia to achieve this.
- Advocating to ensure that the death penalty was a key focus in the Universal Periodic Review of the United Arab Emirates. Our advocacy led the UK to make their first ever recommendation on the death penalty to the UAE. The UAE has agreed to review its current practices.
- Launching our report "Stolen Youth: Juveniles, Mass Trials and the Death Penalty in Egypt" in early 2018. Drawing on information and cases collected, the report focuses on the gaps between law and practice with the death penalty in Egypt. It provides a wealth of evidence showing that despite both Egyptian law and international law binding on Egypt prohibiting death sentences for juveniles, Egypt routinely tries juveniles as adults on charges that carry the death penalty (with no guarantees they will not receive a death sentence), and in some cases even sentences juveniles to death. The report also highlights that a €10 million EU capacity-building project for the Egyptian judiciary explicitly relies on the inaccurate assumption that no juveniles are sentenced to death.
- Educating the public about the use of the death penalty against juveniles in Egypt, thereby intensifying the pressure on the authorities to change this practice. Over 39,000 people viewed short films that Reprieve produced on three cases of juveniles sentenced to death in Egypt.

## REPRIEVE

### TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

---

### ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

- Assisting on the case of Arshad Ahmed, who was released from Kotli Prison in Pakistan in November. Arshad is a grandfather from Birmingham with learning difficulties who was arrested at the airport in Pakistan in 2003 when he was found with narcotics in his suitcase. Reprieve worked on Arshad's case for over ten years, and helped bring a successful appeal on his behalf in the Supreme Court of Pakistan, which commuted Arshad's death sentence in 2017 noting he was a "simple courier" who should have never been sentenced to death.
- Working with pharmaceutical companies to implement effective supply and distribution controls, leading all the major pharmaceutical companies to prevent the misuse of their products in executions.
- Coordinating successful legal cases in Arkansas and Ohio to challenge state-wide secrecy statutes that sought to obscure the identity of manufacturers of drugs used in executions. In July 2018, prison officials in Arkansas announced that they would halt their search for lethal injections in light of the decision.
- Coordinating a legal brief by more than one hundred MPs and peers from across the political spectrum in support of British national Kris Maharaj's case in Florida. This followed Reprieve's work to secure a fresh hearing for Kris and to support the Foreign Commonwealth Office in submitting an amicus brief calling on the US authorities to release secret documents that have the potential to prove Kris' innocence.

### Secret Prisons and Assassinations

The primary objective of our Secret Prisons and Assassinations work in 2018 was to promote human rights by challenging two main areas of abuses in counter-terrorism: secret prisons, and state-sanctioned assassinations committed in the context of the so-called "war on terror". Reprieve sought to: end state-sanctioned assassinations associated with the 'War on Terror', including off-battlefield use of weaponised drones and the use of, or collusion with, other mechanisms for assassinations; end the use of a Kill List to assassinate people around the world; stop ongoing rendition, unlawful detention and torture/cruel, inhuman and degrading treatment ("CIDT") associated with the "War on Terror"; hold to account those who perpetrated or colluded with past rendition, unlawful detention and torture/CIDT associated with the "War on Terror", ensuring that the lessons of history are learned; work to bolster and enforce international frameworks restricting the use of drones; and identify and combat "emerging threats" associated with the "War on Terror".

Key achievements in our Secret Prisons and Assassinations work in 2018 included:

- Working with the Center for Constitutional Rights to launch a landmark mass habeas petition on behalf of Guantánamo detainees, including four Reprieve beneficiaries. The challenge argued that the continued detention of people without charge at the prison is unconstitutional, because any legitimate reason for initially detaining them has long since expired.
- Supporting a local lawyer in Morocco in their successful legal defence of longstanding Reprieve beneficiary Younous Chekkouri, an ex-Guantánamo detainee. Younous was finally acquitted and able to begin rebuilding his life following his release from Guantánamo. Details of Younous' time in Guantánamo and the lasting effects of the torture he experienced have been featured in the [Washington Post](#), and the [Metro](#), raising awareness of the work.
- Working with Abdul-Hakim Belhaj and Fatima Boudchar to obtain an historic formal apology from the British Government on 10 May 2018, for its role in their 2004 abduction, torture, and rendition to Libya. The apology is unprecedented in scope for a 'war on terror' case. It says that the couple's "harrowing experiences ... [are] deeply troubling" and that the British Government "believes their accounts" of abduction and torture. It goes on to accept that the UK's actions "contributed to your detention, rendition and suffering." Fatima, who was pregnant at the time and spoke about her ordeal to the New York Times, has accepted Theresa May's apology and will receive a £500,000 payout. Abdul-Hakim only ever wanted an apology, which he has now received. This hard-fought for apology is the result of a six and a half year campaign by Reprieve, and has raised public awareness of British Government complicity in human rights abuses in 'war on terror' cases. Press coverage of the case was the lead on the 6pm and 10pm bulletins on BBC1, the 6.30pm bulletin on ITV and Channel 4 News at 7pm. It was covered online in the [BBC](#), [The Guardian](#), [The Daily Mail](#), [The Sun](#), [The Times](#), [Al Jazeera](#), [Middle East Eye](#), amongst others.

## REPRIEVE

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2018

---

- Working in a coalition of organisations to successfully demand a public consultation into the UK's torture policy (the "Consolidated Guidance"). The launch of the consultation represented a significant U-turn from the government's planned review, which was for a "light touch" Cabinet Office review.
- Working with a cross-party group of MPs and peers to seek a judge-led inquiry into the UK's role in torture and rendition. Reprieve awaits news of the outcome of this work, but managed to attract support from across the political spectrum, with the Labour party making an independent judge-led inquiry into historic abuses official Labour policy.
- Joining with Privacy International to successfully advocate for Theresa May to reveal that a secret Prime Ministerial order to the Government's intelligence watchdog governed the commission of criminal acts by MI5 agents (e.g. informants) within the UK. In early October, the government disclosed part of the policy in heavily redacted form. Reprieve joined the Committee on the Administration of Justice and the Pat Finucane Centre in further litigation before the Investigatory Powers Tribunal in order to seek further information about what types of criminal behaviour are authorised. The revelations received coverage in all major newspapers, with Reprieve mentioned in The Times, The Guardian, Middle East Eye, The Daily Mail, The Sun and the Irish Times.
- Investigating a drone strike in Baydah, Yemen, by the US military, and gathering testimony and evidence from witnesses to the strike. Reprieve carried out due diligence and obtained a statement from tribal elders confirming the identity of the individuals killed and that they had no affiliation with al Qaeda or any other militant group. Reprieve then worked closely with a journalist at the Daily Beast to pitch a scathing story about the drone strike.
- Assisting Reprieve beneficiary, Bilal Abdul Kareem, to win the right to challenge his presumed inclusion on the Kill List in court, in a breakthrough piece of strategic litigation.

We have included more information on these achievements and our work in our report available on our website or in hard copy by request.

### Fundraising

Throughout FY 2017/18 Reprieve employed seven members of staff in its Development, Outreach and Digital and Campaigns Team with a shared focus of raising both income, the profile of the organisation and public education. Throughout the year, Reprieve has focused fundraising attention to generating income from charitable organisations, statutory bodies and individuals. We have a comprehensive donation policy as set out by Reprieve's board of trustees, which clearly outlines in which situations we do, or do not accept donations.

We did not undertake any work throughout the year with professional fundraisers. We continue to be a member of the Fundraising Regulator and fully sign up to and agree with their charter of standards, principles and behaviours.

Reprieve strives for the highest standards of honesty and integrity when commencing any fundraising activity and takes any complaints meaningfully. When any complaint is received in regards to fundraising carried out by Reprieve, it is recorded and will be investigated as appropriate. Reprieve may involve internal or external lawyers if deemed necessary. During the year, we received no significant complaints.

We take our duty of care to our supporters seriously and judge carefully how many communications they receive from Reprieve – of both a financial and non-financial ask nature. All communications are sent electronically unless a physical letter is specifically requested from the donor, and all supporters have explicitly opted-in to receiving emails from Reprieve. At all opportunities we have an obvious and easy to perform unsubscribe action. Subscribers can also choose whether to receive all Reprieve communications or a specific selection.

## REPRIEVE

### TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

---

#### FINANCIAL REVIEW

The accounts contained in this report have been prepared in accordance with the FRS102 Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities', applicable accounting standards and the Companies Act 2006.

##### Overview

The year to 31 December 2018 was a successful one for Reprieve. Total income generated remained relatively consistent with 2017 income despite changes in the external environment and changes to Reprieve's income streams. As anticipated, expenditure increased significantly by £261,322, compared to 2017. This was primarily because of the addition of key new posts in areas of work where Reprieve had achieved successes that it sought to capitalise on; and the decision to strategically invest in technology, advice and staff time in order to mitigate the impact of the introduction of the General Data Protection Regulation (GDPR) on Reprieve's online income.

Despite the advent of the GDPR, which saw Reprieve's online supporter database shrink by approximately two thirds, Reprieve's strategy to invest in online giving yielded positive results, in that individual donations only declined by £32,314 from a total of £1,121,693 in 2017 to £1,089,379 in 2018. Reprieve's transition to a more sustainable funding base is proving effective, as the ratio of trusts and foundations' income relative to income from donations from members of the general public remained relatively consistent with 2017 and meant that 48.9% of Reprieve's income came from individual donations and Gift Aid. Our financial reserves position remains strong.

Throughout 2018, Reprieve employed an average of 35 full time staff.

##### Income

Total income for 2018 was £2,479,418 compared with £2,429,051 in the previous year, an increase of 2.1%. A breakdown of donations and grants received is shown in notes 2 and 3 to the accounts.

This income was achieved against the background of the introduction of GDPR in May 2018, which led to a reduction in Reprieve's supporter database by two thirds during 2018. Reprieve understands that this is broadly consistent with the impact of GDPR on online supporter databases across the sector. Throughout 2018, Reprieve closely monitored the opt in rates to supporter communications and adjusted its fundraising targets and strategy proactively.

We are anticipating a higher income in 2019, owing to the continued diversification of our funding base, and the positive impact of Reprieve's twentieth anniversary on fundraising initiatives aimed to coincide with this milestone. Regardless, our reserves position and forward-thinking approach to diversification of income mean that we are well placed to withstand temporary reductions in income from specific funders without having to reduce our planned charitable activities.

##### Expenditure

Total expenditure in the year increased to £2,617,741 from £2,356,409 in 2017, an increase of 11.1%. The increase in expenditure was reflected in the budget for 2018 including decisions to increase staff in strategic areas of work and strategic investments.

Expenditure is allocated into two main categories: charitable activities, and the cost of raising funds. Charitable activities comprise the costs of providing investigation, legal representation and public education on the death penalty (DP) and human rights abuses in counter-terrorism (HRACT), the two main areas of work by which the charity furthers its charitable objects. Expenditure on charitable activities was £2,270,612 in 2018 (£1,224,856 DP and £1,045,756 HRACT) compared to £2,083,176 in the previous year, an increase of 9.0%.

Our fundraising costs increased from £273,233 in 2017 to £347,129 in 2018. This reflects the increased resource needed in order to satisfy the new and more stringent requirements of the General Data Protection Regulation (GDPR), which involved building up our individual and low-level giving programme as the GDPR came into force. Fundraising costs include staff time spent on preparing supporter communications to the general public, and applying for and reporting on grants, both restricted and unrestricted. Investments in our website and digital fundraising work brought returns in 2018, and continue to mitigate against the risk of volatility in trusts', foundations' and major donors' support.



## REPRIEVE

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2018

Our fundraising costs amounted to 13.3% of our expenditure and 14 % of our income for the year. For every pound we raised in income, 91.6p was spent on our charitable activities. This is an increase on the figure for 2017 (85.8p) as the result of a concerted effort to direct funding toward casework. However, the increase also reflects the strategic spending down of our reserves which added to the income raised in 2018 to fund charitable activities expenditure (this arguably distorts a straightforward year-on-year comparison). The GDPR necessitated a resource commitment, and it is pleasing that Reprieve was able to adapt to changes in the external environment without these having a negative bearing on its commitment to direct as great a proportion as possible of its funding to the direct furtherance of its charitable objects through casework. In 2017, there were also additional fundraising costs incurred to secure the long-term future of the charity and to enable it to continue its activities at the current level. The investment in digital campaigns to coincide with Reprieve's strategy to diversify funding and adapt to the introduction of the GDPR not only assisted with income generation to fund casework, but also fulfilled our charitable objects by:

- 1) educating the public about human rights and the death penalty;
- 2) raising awareness of human rights issues, especially those relating to the death penalty;
- 3) promoting public support for human rights related to the death penalty; and
- 4) promoting respect for human rights related to the death penalty among individuals and corporations.

At the end of 2018, we were regularly communicating with over 42,000 supportive individuals, and had managed to increase the funding commitment of several trusts and foundations, as well as winning new statutory funding.

A breakdown of all expenditure including an analysis of support costs is shown in notes 6 – 9 to the accounts, and salary costs are set out in note 11.

#### Balance Sheet

The balance sheet on page 18 of the accounts shows the financial position of the charity on 31 December 2018. Total net assets at the year-end were £1,615,695, made up of unrestricted funds of £1,458,766 and restricted funds of £156,929. Net assets decreased by £138,324 from the previous year-end.

#### Financial Outlook

Reprieve's financial position remains strong and the charity is well placed to meet its current and future commitments. During 2018, we continued to improve our financial processes and controls, and undertook stringent scenario planning to forecast areas where cost savings might be feasible in the event that particular contingencies did not materialise. Reprieve's Board revised and approved its Reserves Policy and Investment Policy.

Reprieve relies to an important extent on the continued support of a number of trusts and foundations and a large number of individual donors to whom we wish to express our sincere thanks. We view 2019 positively, as we plan to strategically spend down some of our reserves, consistent with our reserves policy, which allows us to invest strategically in growth areas in order to continue to achieve the change we seek in the world. We also have ambitious plans to continue to grow our individual and regular giving, and to diversify our income from trusts, foundations and statutory funders.

#### Reserves and Investment Policy

Reprieve has no endowment funding and no substantial assets and is entirely dependent on income from grants, sponsorship and donor funding, which are subject to fluctuation from year to year. The charity aims to be flexible and nimble in its operational activities and requires protection against unforeseen events and the ability to continue operating despite adverse or damaging events.

Our reserves policy provides parameters for the calculation and management of reserves. In 2018, the Board carried out a robust assessment of the reserves policy. A good reserves policy gives confidence to stakeholders that the charity's finances are being properly managed and will also provide an indicator of future funding needs and its overall resilience. The prudence of holding reserves must always be managed against the reasonable expectation that Reprieve should use its funds directly for its charitable purposes.

## REPRIEVE

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2018

Each year, the reserves policy will be used to assess and calculate an appropriate amount of reserves. The trustees believe that the target level of reserves should be between 5 months' and 6 months' of operating costs (with a target of 5.5 months' operating costs), calculated at the start of the financial year and reported to the Board, and then reviewed by the Board on a quarterly basis. The calculation will also be reviewed if at any point it comes to the attention of either the Board or the Executive Director that the reserves are likely to fall outside the acceptable target range.

The charity's total reserves at 31 December are £1,615,695 of which £156,929 are restricted funds. The restricted funds will be spent in line with the donors' conditions. The charity's accumulated 'free' reserves (that is, our unrestricted reserve minus fixed assets) at 31 December 2018 were £1,444,952, which represents 6.06 months' operating costs based on 2019's anticipated running costs. It is important to note that although Reprieve ended 2018 with a deficit of £138,323, this was a strategic decision taken by Reprieve's Board of Trustees to both spend down reserves in line with our reserves policy, and to ensure that the charity was able to strategically invest in pressing areas of work.

The trustees felt it prudent to maintain the charity's reserves above 5.5 months to allow for the opportunity to strategically invest in planned work; to address an anticipated reduction in low level giving and trusts and foundations income for reasons outlined above; and to withstand significant unexpected risks that could affect the charity.

#### RISK STATEMENT

Trustees are aware of their responsibility to ensure that the major risks to which the charity is exposed are identified and to establish systems to manage those risks. The Board of Trustees established a Risk Audit Committee as a sub-committee of the Board in 2010. This committee was renamed the Risk Committee in 2017. In 2018, it met on a quarterly basis, to monitor and update the organisation's risk register, which identifies potential risks and mitigation. The Risk Committee also reviewed and revised its Terms of Reference on 11 January 2018. Under the Terms of Reference of the Risk Committee, the committee is required to meet at least twice a year but may convene additional meetings to meet the needs, as they arise, of the Board or Committees.

Reprieve's Risk Committee is committed to notifying the Charity Commission of any serious incidents.

In 2018, the principal risks and uncertainties identified by the charity are as follows:

Risk identified	Action taken to mitigate the risk
<b>Governance - Loss of key personnel</b>  Although Reprieve has grown and professionalized significantly in recent years, it has a small core management team, and a founder that is involved and a driving force in some of its work areas.  It is natural that at some stage Reprieve's key personnel will opt for new challenges. Reprieve is mindful of succession planning.	 Reprieve is actively engaged in succession planning and information sharing, ensuring that historic knowledge that is important to the organisation's success is institutionalised.  Reprieve's Board of Trustees ensure that they have regular contact with Reprieve's founder, its Executive Director, its Directors and its senior management team. The Board of Trustees also seek to diversify which personnel are the relationship holders in order to ensure that Reprieve's key stakeholders build positive relationships with multiple Reprieve personnel.  Reprieve committed to reviewing its key personnel list annually, developing an ambassadors' programme, and increasing responsibility and authority of deputy directors.

# REPRIEVE

## TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

<p><b>Reputation</b></p> <p>Like all charitable organisations that receive a significant proportion of their income from the general public, Reprieve is vulnerable to negative publicity, and ill-informed public statements.</p> <p>The current climate continues to be particularly toxic for charities in the wake of allegations about the conduct of employees and contractors both abroad and within the UK at a handful of major UK charities. As such, we anticipate that all charities, including Reprieve, will face greater scrutiny and greater risk of attacks to reputation.</p>	<p>Reprieve has robust and defensible reasoning for taking on certain clients and issues. We also have strong internal governance and good operational controls, and a solid reputation with external stakeholders, supported by a proactive communications policy.</p> <p>In 2018, Reprieve strengthened its reputational protection by implementing procedures with regard to who is authorized to represent the organization or talk to the media in different work areas. The organisation continued to invest in the development of strong relationships with journalists and communications experts. A system of notification of negative press and reporting to the Risk Committee was also established, and Reprieve's social media policy was reviewed and updated.</p> <p>In addition, Reprieve has other robust policies and procedures in place, and runs training for all staff on the policies.</p>
<p><b>Operational – Security of staff</b></p> <p>Reprieve's staff travel to and work in dangerous places.</p> <p>In 2018, the risk to Reprieve staff of traveling to particular locations that the organisation has long worked in increased. This was a result of developments in the external environment, including the changed political context domestically and globally, and the greater vulnerability of human rights defenders in so-called 'medium risk' locations. It has become politically expedient, in the wake of various terrorist incidents in particular countries, for the government and security forces to remove or impinge on certain freedoms, and to increase the use of surveillance and detention, both with respect to human rights defenders and Reprieve beneficiaries.</p> <p>Reprieve commenced a scoping exercise in two high-risk locations in late 2018.</p>	<p>In 2018, Reprieve's Risk Committee were thoroughly briefed in accordance with Reprieve's Trip Planning and Security Policy in advance of any travel to high-risk locations. Reprieve works closely with its insurers, security support services, information technology provider, travel agents, lawyers and a range of experts when planning and carrying out travel. Reprieve also has detailed and rigorous procedures with respect to trip planning and risk assessment.</p> <p>In 2018, Reprieve engaged the services of a specialist security provider in order to despatch security and medical experts to accompany staff on travel to two high-risk locations.</p>

# REPRIEVE

## TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

<p><b>Organisational</b></p> <p>Reprieve works collaboratively with the other independent Reprieve organisations in the USA, the Netherlands, and Australia. But as the largest of the Reprieves, Reprieve UK necessarily does significant work in the USA, and throughout Europe and South Asia. There is a risk of dilution of mission, loss of funders, and damage to reputation posed by independent organisations that work to achieve similar missions.</p> <p>Reprieve US is a public charitable organisation with section 501(c)(3) status under the United States Internal Revenue Code. It is an independent legal entity with its own board and staff in the US, and with strategic objectives that are consistent with those of the Charity (referred to below as Reprieve UK for clarity). Reprieve US works with Reprieve UK and independently on projects and cases, to litigate on behalf of victims of human rights abuses, to communicate and raise awareness of the issues on which Reprieve UK and Reprieve US campaign, and to raise funds for some of this work from US sources.</p>	<p>Reprieve UK has clearly defined relationships governed by memorandums of understanding where necessary, contracts, sub-grant agreements, and project agreements. We also have clear communications with the independent sister Reprieves, and hold regular meetings and an annual retreat to foster shared goals and to develop relationships that help ensure any shared mission is pursued collaboratively.</p> <p>In 2018, Reprieve UK received legal advice that provided a clear set of recommendations for future collaborative work with Reprieve US, ensuring that the organisations can work in a way that is supportive and collaborative. Reprieve UK continues to license the use of its trademark in the US to Reprieve US.</p>
<p><b>Financial / Operational (move to the EU General Data Protection Regulation)</b></p> <p>Approximately half of Reprieve's annual income comes from donations from the general public. Reprieve has worked hard to diversify its funding sources in response to the decline in trusts and foundations income in recent years. Until 2018, this effort had proven successful. The introduction of the EU General Data Protection Regulation (GDPR) in May 2018 meant that Reprieve needed to invest significant resources in mitigating the risks posed to this income stream and ensuring that it took all steps required to comply with the GDPR. Despite the advent of the GDPR, which saw Reprieve's online supporter database shrink by approximately two thirds, Reprieve's strategy to invest in online giving yielded positive results.</p>	<p>Reprieve has amended all of its policies, key documents, and online campaigns and forms to bring them into line with the EU General Data Protection Regulation (GDPR). Reprieve received expert advice from external counsel, and continued to have its supporter communications reviewed by its Directors and signed off by external lawyers where required.</p> <p>Reprieve's Director of Operations, Policy and Resources took on responsibility for data protection, being nominated as its Data Protection Officer to oversee this area and manage the risk. Reprieve continued to develop clear and GDPR compliant communications with all stakeholders, including the Charity's beneficiaries.</p> <p>The organisation's budget in 2018 reflected an anticipated and temporary decline in donations in 2018 from members of the general public on account of the difficulty in obtaining active consent over email. We have continued to engage an external advisor to help us forecast trends in this income stream and take steps to replenish the supporter database post the introduction of GDPR. We can see the benefit of our strategies in that the database is growing steadily while the average size of supporter donations online has not diminished.</p>

## REPRIEVE

### TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

---

#### PLANS FOR THE FUTURE

Reprieve intends to continue consolidating the casework team, to ensure strategic and efficient coverage of the issues the charity pursues.

##### Casework Team

In 2019, Reprieve's Casework Team will continue to promote human rights by pursuing strategic interventions to end the use of the death penalty globally, and extreme rights abuses committed in the context of the so-called "War on Terror".

The Casework Team will:

- Engage institutions, governments, civil society, corporations and the public in the fight for abolition of the death penalty worldwide, focusing specifically on the United States of America, Asia, the Middle East and Africa.
- Challenge the use of the death penalty worldwide by undertaking casework – either directly or in partnership with other lawyers or organisations - on behalf of those facing the death penalty, and whose cases offer strategic opportunities that Reprieve is well-placed to pursue.
- Implement the Stop Lethal Injection Project to support pharmaceutical companies that do not wish to have their life-saving drugs used in executions, particularly in the US.
- Implement the Stop Aid For Abuses Project to prevent aid or assistance from human rights compliant states from propping up the death penalty or extreme rights abuses committed in the context of the so-called "war on terror" (including through counternarcotics support which leads to death sentences for drug offences, or support for prosecutions where there is a risk of a death sentence being imposed).
- Build and support anti-death penalty activists and organisations in strategic locations.
- End extrajudicial killings associated with the 'War on Terror', including off-battlefield use of weaponised drones and the use of, or collusion with, other mechanisms for assassinations.
- End use of a Kill List to assassinate people around the world.
- Stop ongoing rendition, unlawful detention and torture/cruel, inhuman and degrading treatment ("CIDT") associated with the 'War on Terror'.
- Hold to account those who perpetrated or colluded with past rendition, unlawful detention and torture/CIDT associated with the 'War on Terror', ensuring that the lessons of history are learned from recent excesses.
- Identify and combat "emerging threats" associated with the 'War on Terror' and expose the ongoing human rights abuses that governments seek to conceal by altering the nature, footprint and location of the 'War on Terror'.
- Build global public awareness and support for the issues Reprieve tackles and its work.

## REPRIEVE

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2018

---

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Reprieve is a company limited by guarantee incorporated on the 11 April 2006 and is governed by its Memorandum and Articles of Association, a copy of which is available on request. The company is also a registered charity.

The directors of the company are also charity trustees. They are appointed to serve for a period of three years, whereupon they may be reappointed, but a trustee who has served for two consecutive terms of office must take a break from office for a year before he or she can be reappointed for a third term. The Articles of Association specify that there must be at least four trustees.

#### Governance and Decision Making

The Board of Trustees meets four times each year to discuss and review strategy, planning, development, financial and administrative matters. The Board has delegated authority to an Executive Director as well as several Committees that consist of Board Members and senior staff members.

- A Risk Audit Committee was established in 2010 to operate as a sub-committee of the Board to monitor business risks and ensure that effective mitigation measures are in place. This committee was renamed the Risk Committee in 2017.
- A Finance Committee was established in 2011 as a sub-committee of the Board to monitor Reprieve's financial matters, including the Reserves Policy.
- A Nomination Committee was set up as a sub-committee of the Board to consider Board development.
- A Development Committee was set up in 2014 to focus on fundraising.

In addition, the Board sets up sub-committees from time to time to carry out work that requires Board oversight.

Each of these committees has made significant contributions to the governance and management of Reprieve in 2018. An induction programme ensures that new trustees are aware of the full range of their responsibilities, and enables them to learn about Reprieve in a structured way so that they are able, from the start, to understand the charity's objectives and subscribe to them with conviction. This is supplemented by a Board Away Day, and visits to the Reprieve office for trustees to learn more about specific areas of Reprieve's work if they wish. At each Board meeting, a Reprieve employee is invited to make a presentation of their work, and this means that over time trustees become familiar with the full range of work carried out by Reprieve. Trustees attend Reprieve events wherever possible and meet Reprieve's key stakeholders.

The members of the Board of Trustees who served during the year were:

Lord (James) Wallace of Tankerness QC	Chair
Nasir Asad Ahmad	
Mary Fitzgerald	(Retired 30 October 2018)
Tanya Steele	
Nadege Genetay	Treasurer
Adrian Cohen	
Dr. Andrew Graham	
Lady Susan Mary Hollick	
Ursula Owen	
Samir Shah	
Simon Tuttle	(Appointed 25 April 2018)

While the Board of Trustees sets policy and strategy, day-to-day management of the organisation is delegated to the Executive Director.

## **REPRIEVE**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2018**

---

##### **Staff Team**

Executive Director Anna Yearley led the staff team in 2018. Reprieve's founding Director, Clive Stafford Smith, continues to be closely involved in the leadership of Reprieve as a Reprieve Fellow.

In addition to the Executive Director, two other directors, Maya Foa and Simone Abel managed the casework team and the operations team respectively. The Deputy Director cohort expanded in 2018 to reflect the growth of the organisation and the need for devolved management in some areas. In May 2018, Bella Sankey resigned from her post as Deputy Director of Policy, and two existing employees, Clare Forknell and Dan Dolan, were appointed respectively as Deputy Director, Development and Outreach, and Deputy Director, Policy. They joined existing Deputy Directors, Harriet McCulloch and Katherine Taylor, providing direction and support for the casework, policy and development and outreach teams. Together, these senior staff members act as a management team, taking collective responsibility for ensuring the effective management and forward planning of Reprieve in line with decisions of the Board.

At the end of 2018, Reprieve employed 31 Full Time Equivalent employees. A number of part-time consultants provide support with different aspects of our work.

Reprieve continued to benefit from the exceptional work undertaken by our fellows across the world.

We are very grateful for the effort and commitment of our paid volunteers, who come to Reprieve from a variety of supportive law firms, corporations and academic institutions around the world. Their expertise and dedication was critical to our impact.

##### **Remuneration Policy**

Key management salaries are set as part of the overall staff salary structure by the Executive Director and approved by the Board through the annual budget approval process. The Executive Director's salary is set by the Board. Salary levels are set with reference to the skillset and experience that staff members need to have to carry out our charitable activities. This is assessed annually. Many of our staff members have a legal or other professional qualification and almost all staff members could earn considerably more elsewhere. In 2018, no individual was paid above £50,000 on a full-time basis.

Reprieve has always maintained a relatively flat and transparent salary structure. In 2018, our policy was that the highest paid member of staff should not be paid more than 33% above the lowest paid member of staff (on a full-time basis).

In December 2018, the Board received the findings from a benchmarking exercise that it commissioned, comparing Reprieve's salaries to other organisations within the charitable sector. The Board decided to maintain a pay ratio but to modify it such that the highest paid member of staff can be paid no more than double the lowest paid member of staff, effective February 2019. This will represent an increase of the current ratio but maintains fairness and transparency, and sits squarely within Reprieve's values, especially when compared to the ratios in similar organisations.

##### **Financial Controls**

An income and expenditure budget is approved by the trustees at the beginning of the financial year. Detailed financial procedures have been developed to control the charity's finances. The Executive Director and Finance Manager submit financial reports to each Board of Trustees meeting. During 2018, the Executive Director and two other Directors were authorised signatories of the bank accounts. Transactions made online require two separate logins. The Executive Director must obtain permission from the trustees for any expenditure in excess of £5,000 that has not been approved within the annual budget.

The Finance Committee meets in advance of each Board meeting and considers a draft financial report as submitted by the Executive Director and Finance Manager. This is an opportunity for the figures to be scrutinised in more detail by members of the Board, and provides an opportunity for members of the Finance Committee to input their expertise in the financial management of the organisation.

## REPRIEVE

### TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

---

#### Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Reprieve 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;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.


So far as each of the Trustees is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.
- There were no serious incidents during the previous financial year that should have been reported to the Charity Commission but were not.

#### Approval

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

This report was approved by the Trustees on 24 April 2019 and signed on their behalf by:

  
Lord (James Robert) Wallace of Tankerness  
Chair of Trustees



## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REPRIEVE

---

### Opinion

We have audited the financial statements of Reprieve for the year ended 31 December 2018 which comprise of the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, 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 2018 and of the charitable company's net movement in funds, including the 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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.

### Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 14, 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.

### 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.

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.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REPRIEVE

---

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Opinions on other matters 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 (which incorporates the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the 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 (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were 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.

### Use of audit report

This report is made solely to the charitable company's members, 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 members 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Anna Bennett (Senior Statutory Auditor)  
For and on behalf of Haysmacintyre LLP, Statutory Auditors

10 Queen Street Place  
London  
EC4R 1AG

Date: 1/5/19

# REPRIEVE

## STATEMENT OF FINANCIAL ACTIVITIES (Incorporating income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	Restricted funds £	Unrestricted Funds £	Total 2018 £	Total 2017 £
<b>INCOME FROM:</b>					
Donations and legacies	2	100,689	1,133,314	1,234,003	1,316,693
<b>Charitable activities</b>					
Death penalty (DP)	3	459,199	125,425	584,624	545,277
Promotion of human rights in counter-terrorism (HRACT)	3	507,669	125,425	633,094	545,750
Other Trading activities	4	-	15,981	15,981	16,842
<b>Investments</b>	5	-	5,050	5,050	4,489
Foreign Exchange Gain		-	6,666	6,666	-
<b>Total income</b>		<u>1,067,557</u>	<u>1,411,861</u>	<u>2,479,418</u>	<u>2,429,051</u>
<b>EXPENDITURE ON:</b>					
Raising Funds	6	76,915	270,214	347,129	273,233
<b>Charitable activities:</b>					
Death Penalty (DP)	7	557,023	667,833	1,224,856	1,181,301
Promotion of human rights in counter-terrorism (HRACT)	7	464,877	580,879	1,045,756	901,875
<b>Total expenditure</b>		<u>1,098,815</u>	<u>1,518,926</u>	<u>2,617,741</u>	<u>2,356,409</u>
<b>Net (expenditure) income</b>	10	(31,258)	(107,065)	(138,323)	72,642
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		(31,258)	(107,065)	(138,323)	72,642
<b>Reconciliation of funds</b>					
Total funds at 1 January		188,187	1,565,831	1,754,018	1,681,376
<b>TOTAL FUNDS AT 31 DECEMBER</b>	16,17	<u>156,929</u>	<u>1,458,766</u>	<u>1,615,695</u>	<u>1,754,018</u>

All amounts derive from continuing activities.

Full comparative figures for the year ended 31 December 2017 are shown in note 24.

The notes on pages 20-34 form part of these financial statements.

REPRIEVE

Registered Number: 05777831

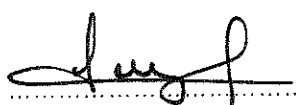
BALANCE SHEET

AT 31 DECEMBER 2018

	Notes	2018 £	2017 £
<b>FIXED ASSETS</b>			
Tangible assets	12	13,814	6,493
<b>CURRENT ASSETS</b>			
Debtors	13	237,071	267,508
Cash at bank		1,559,951	1,793,735
		1,797,022	2,061,243
<b>CREDITORS:</b> amounts falling due within one year	14	(183,462)	(303,290)
<b>NET CURRENT ASSETS</b>		1,613,560	1,757,953
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,627,374	1,764,446
<b>CREDITORS:</b> amounts falling due after more than one year	15	(11,679)	(10,428)
<b>NET ASSETS</b>		1,615,695	1,754,018
<b>CHARITY FUNDS</b>			
Restricted funds	16,17	156,929	188,187
Unrestricted funds	16,17	1,458,766	1,565,831
<b>TOTAL FUNDS</b>		1,615,695	1,754,018

The financial statements were approved by the Trustees on 24 April 2019 and signed on their behalf, by:

  
 Lord (James) Wallace of Tankerness (Chairman)

  
 Nadege Genetay (Treasurer)

The notes on pages 20-34 form part of these financial statements.

## CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 £	2017 £
<b>Cash flows from operating activities:</b>		
Net cash provided by/(used in) operating activities	(223,714)	171,471
<b>Cash flows from investing activities:</b>		
Interest received	5,050	4,489
Purchase of furniture, fittings and equipment	(15,120)	(5,970)
<b>Net cash (used in) investing activities</b>	<b>(10,070)</b>	<b>(1,481)</b>
Change in cash and cash equivalents in the reporting period	(233,784)	169,990
Cash and cash equivalents at the beginning of the reporting period	1,793,735	1,623,745
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,559,951</b>	<b>1,793,735</b>
<b>Reconciliation of net income to net cash flow from operating activities</b>		
<b>Net income for the reporting period (as per the statement of financial activities)</b>	<b>(138,323)</b>	<b>72,642</b>
<b>Adjustments for:</b>		
Depreciation charges	7,799	5,439
Interest received	(5,050)	(4,489)
(Increase)/decrease in debtors	30,438	(26,336)
Increase/(decrease) in creditors	(118,578)	124,215
Net cash provided by/(used in) operating activities	(223,714)	171,471
<b>Analysis of cash and cash equivalents</b>		
Cash in hand	713,718	1,289,551
Notice deposits	846,233	504,184
<b>Total cash and cash equivalents at the end of the year</b>	<b>1,559,951</b>	<b>1,793,735</b>

The notes on pages 20-34 form part of these financial statements.

**1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Reprieve 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 note(s).

**Preparation of accounts on a going concern basis**

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

**Company status**

The company is a company limited by guarantee, registered in England and Wales, registered address 10 Queen Street Place, London, EC4R 1AG). It was incorporated on the 11 April 2006 (company number: 05777831), (charity number: 1114900). The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**Critical Accounting Judgements and key sources of estimation uncertainty**

In the application of the accounting policies, Trustees are required to make judgement, estimates, and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

In the view of the trustees, no assumptions concerning the future or uncertainty affecting assets or liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

**1. ACCOUNTING POLICIES (continued)**

**Income**

All income is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

**Donations and legacies**

Donations and gifts are included in full in the Statement of Financial Activities when there is entitlement, probability of receipt and the amount of income receivable can be measured reliably.

**Gifts in kind**

Gifts in kind represent assets donated for distribution or use by the charity. Assets given for distribution are recognised as incoming resources only when distributed. Assets given for use by the charity are recognised when receivable. Gifts in kind are valued at the amount actually realised from the disposal of the assets or at the price the charity would otherwise have paid for the assets.

**Grants**

Grants are recognised in full in the statement of financial activities in the year in which the charity has entitlement to the income, the amount of income receivable can be measured reliably and there is probability of receipt.

**Income from charitable activities**

Income from charitable activities is recognised as earned as the related services are provided. Income from other trading activities is recognised as earned as the related goods are provided.

**Investment income**

Investment income is recognised on a receivable basis once the amounts can be measured reliably.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the direct costs of each activity. Expenditure is classified under the following activity headings:

- Raising funds comprises of costs to raise funds for charitable activities and an allocation of support costs.
- Expenditure on charitable activities comprises of direct charitable expenditures in relation to the death penalty and the promotion of human rights in counter-terrorism and an allocation of support costs.

Support costs have been allocated between governance costs and other support costs. Governance activities comprise organisational administration and compliance with constitutional and statutory requirements. Costs include direct costs of external audit, legal fees and other professional advice.

Governance and support costs have been apportioned between all activities based on staff time and use of the resources.

**1. ACCOUNTING POLICIES (continued)**

**Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	33.3% straight line
Furniture & fittings	33.3% straight line

**Operating leases**

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the life of the lease.

Under the old UK GAAP, benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate. As the agreement was entered into before the transition to FRS102, Reprieve have elected to use this same policy.

**Employee benefits**

- **Short term benefits**

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

- **Employee termination benefits**

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

- **Pension scheme**

Reprieve contributes to a group personal pension scheme, the assets of which are administered by Aviva. It is a defined contribution scheme. All contributed costs are accounted for on the basis of charging the cost of providing pensions over the period when the charity benefits from the employees' services. The charity has no further liability under the scheme.

**VAT**

In common with many other charities, Reprieve is not registered for VAT and the charity's expenses are inflated by some VAT, which cannot be recovered.

**Debtors**

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

**Cash at bank and in hand**

Cash at bank and cash 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.



## REPRIEVE

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

---

#### 1. ACCOUNTING POLICIES (continued)

##### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Financial instruments

The Charity 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.

##### 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 company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the 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. DONATIONS AND LEGACIES

	Total Funds 2018 £	Total Funds 2017 £
Donations	1,089,379	1,121,693
Tax claimable on gift aid donations	122,050	115,566
Other corporate donations	22,575	79,434
	<u>1,234,004</u>	<u>1,316,693</u>

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

3. INCOME FROM CHARITABLE ACTIVITIES	Total Funds 2018 £	Total Funds 2017 £
<b>Grants and donations:</b>		
<b>Promotion of human rights in counter-terrorism (HRACT)</b>		
Anonymous*	7,500	7,500
Allen & Overy	-	2,500
Barbara Cairns	2,500	-
Bertha Foundation	87,373	58,645
CHK Charitable Trust	-	2,500
Foreign and Commonwealth Office	-	-
G R Waters Charitable Trust	5,000	5,000
Humanade	-	-
Joseph Rowntree Charitable Trust	40,000	40,000
Jaime Brunet International Prize	-	15,631
Lush	10,000	10,000
Oak Foundation	135,000	100,000
Open Society Institute	70,809	112,200
Reprieve US	63,898	23,540
The David and Elaine Potter Foundation	20,000	20,000
The Roddick Foundation	25,000	25,000
Tolkien Trust	57,500	37,500
United Nations Voluntary Fund for Victims of Torture	41,791	47,875
Vital Projects Fund	56,930	33,959
Other grants (below £2,000)	9,793	3,900
	<u>633,094</u>	<u>545,750</u>
<b>Death penalty (DP)</b>		
8 <sup>th</sup> Amendment Project	18,775	-
Anonymous*	7,500	7,500
Allen & Overy	-	2,500
Barbara Cairns	2,500	-
CHK Charitable Trust	4,000	2,500
Cornell University	-	5,500
Dutch MFA	-	10,590
Evan Cornish Foundation	5,000	-
Foreign and Commonwealth	138,497	150,712
G R Waters Charitable Trust	5,000	5,000
German Federal Foreign Office	67,685	34,579
Highway One	-	10,000
Jaime Brunet International Prize	-	15,631
Wyn and Ken Lo Memorial Foundation	-	10,000
Lush	10,000	10,000
Open Society Institute	113,504	149,833
Reprieve US	63,898	23,541
	<u>436,359</u>	<u>437,886</u>
Carry forward to next page		

# REPRIEVE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

### 3. INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

	Total Funds 2018 £	Total Funds 2017 £
Carry over from next page	436,359	437,886
The Potter foundation	20,000	20,000
The Roddick Foundation	25,000	25,000
The Law Society Charity	5,000	-
Tolkien Trust	57,500	37,500
Transform Foundation	-	5,000
Two Garden Court	4,000	4,000
Vital Projects Fund	28,465	8,991
Other grants (below £2,000)	8,300	6,900
	<u>584,624</u>	<u>545,277</u>
<b>Total</b>	<u><u>1,217,718</u></u>	<u><u>1,091,027</u></u>

\* Donor has requested non-disclosure of their name.

### 4. OTHER TRADING ACTIVITIES

	Total Funds 2018 £	Total Funds 2017 £
Casework	-	7,678
Speaker fees and book royalties	15,981	9,164
	<u>15,981</u>	<u>16,842</u>

### 5. INVESTMENT INCOME

	Total Funds 2018 £	Total Funds 2017 £
Bank interest	5,050	4,489
	<u>5,050</u>	<u>4,489</u>

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

6. COST OF RAISING FUNDS			Total Funds 2018 £	Total Funds 2017 £
Direct costs			114,690	85,233
Support costs			63,062	43,990
Staff costs			169,377	144,010
			<u>347,129</u>	<u>273,233</u>
7. CHARITABLE ACTIVITIES			Total Funds 2018 £	Total Funds 2017 £
	DP 2018 £	HRACT 2018 £		
Direct costs	684,721	460,538	1,115,259	685,537
Support costs	222,515	189,980	412,495	335,384
Staff costs	317,620	425,238	742,858	1,062,255
	<u>1,224,856</u>	<u>1,045,756</u>	<u>2,270,612</u>	<u>2,083,176</u>
Prior year comparative figures			Total Funds 2017 £	
	DP 2017 £	HRACT 2017 £		
Direct costs	427,448	258,088	685,536	
Support costs	189,993	145,391	335,384	
Staff costs	562,667	499,588	1,062,255	
	<u>1,180,108</u>	<u>903,067</u>	<u>2,083,175</u>	

# REPRIEVE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

### 8. ANALYSIS OF SUPPORT COSTS

	Fundraising 2018 £	DP 2018 £	HRACT 2018 £	Total Funds 2018 £	Total Funds 2017 £
Premises	2,517	8,880	7,581	18,978	25,365
IT	11,168	39,407	33,645	84,220	16,308
Office	7,114	25,102	21,431	53,647	73,236
Staff costs & associated costs	38,850	137,083	117,041	292,974	243,381
Governance	3,413	12,043	10,282	25,738	21,084
	<u>63,062</u>	<u>222,515</u>	<u>189,980</u>	<u>475,557</u>	<u>379,374</u>

#### Prior year comparative figures

	Fundraising 2017 £	DP 2017 £	HRACT 2017 £	Total Funds 2017 £
Premises	2,941	12,703	9,721	25,365
IT	1,891	8,167	6,250	16,308
Office	10,148	43,829	33,540	73,236
Staff costs & associated costs	28,221	121,887	93,273	243,381
Governance	789	3,407	2,607	21,084
	<u>43,990</u>	<u>189,993</u>	<u>145,391</u>	<u>379,374</u>

### 9. GOVERNANCE COSTS

	Total Funds 2018 £	Total Funds 2017 £
Audit and accountancy fees	12,480	14,280
Other Direct cost	1,741	-
Staff costs	11,517	6,804
	<u>25,738</u>	<u>21,084</u>

# REPRIEVE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

10. NET INCOME/(EXPENDITURE) FOR THE YEAR	2018 £	2017 £
<b>This is stated after charging:</b>		
Depreciation of tangible fixed assets:		
- owned by the charity	14,580	5,439
Pension costs	47,816	36,300
Auditors' remuneration - audit services (excluding VAT)	10,400	10,000
- other services	2,800	1,900
	<u>75,596</u>	<u>53,639</u>

During the year, no Trustees received any remuneration (2018: £Nil).  
During the year, no Trustees received any benefits in kind (2018: £Nil).  
During the year, no Trustees were reimbursed expenses (2018: £Nil).

11. STAFF COSTS	2018 £	2017 £
<b>Staff costs were as follows:</b>		
Wages and salaries	1,284,098	1,245,291
Social security costs	133,879	130,038
Pension costs	47,816	36,300
	<u>1,465,793</u>	<u>1,411,629</u>

The average monthly number of employees during the year was as follows:

	2018 No.	2017 No.
Charitable activity - Death Penalty (DP)	13	15
Charitable activity - Promotion of human rights in counter-terrorism (HRACT)	12	14
Raising funds - fundraising	6	3
Support	4	6
	<u>35</u>	<u>38</u>

No employee received remuneration amounting to more than £60,000 in either year.

### Remuneration for Key Management Personnel

Reprieve considers its Executive Directors, Team Directors and Deputy Directors to be key management personnel. The total remuneration, benefits and pensions paid to them in the year was £302,628 (2017: £307,657).

# REPRIEVE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2018

<b>12. TANGIBLE FIXED ASSETS</b>	<b>Office equipment £</b>	<b>Furniture &amp; fittings £</b>	<b>2018 Total £</b>
<b>Cost</b>			
At 1 January 2018	113,989	1,582	115,571
Re-classification			-
Additions	15,120	-	15,120
Disposals	(24,063)	-	(24,063)
At 31 December 2018	105,046	1,582	106,628
<b>Depreciation</b>			
At 1 January 2018	107,496	1,582	109,078
Re-classification			-
Charge for the year	7,799	-	7,799
On disposals	(24,063)	-	(24,063)
At 31 December 2018	91,232	1,582	92,814
<b>Net Book Value</b>			
At 31 December 2018	13,814	-	13,814
At 31 December 2017	6,493	-	6,493
<b>13. DEBTORS</b>	<b>2018 £</b>	<b>2017 £</b>	
Trade Debtors	124,211	114,435	
Other debtors	2,250	100	
Rent deposit	45,566	45,566	
Prepayments	46,621	41,847	
Tax recoverable on gift aid	18,423	65,560	
	237,071	267,508	
<b>14. CREDITORS: amounts falling due within one year</b>	<b>2018 £</b>	<b>2017 £</b>	
Trade creditors	39,408	26,846	
Other taxation and social security	31,086	31,826	
Other creditors	41,498	11,642	
Accruals & deferred income (see below)	71,470	232,976	
	183,462	303,290	
Deferred income in 2018 represents a total of £23,482 (2017: £204,988). This relates to funding received in 2018, specifically for the next financial period.			
<b>15. CREDITORS: amounts falling due after more than one year</b>	<b>2018 £</b>	<b>2017 £</b>	
Other creditors	11,679	10,428	

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

16. STATEMENT OF FUNDS	Brought forward 2018 £	Income 2018 £	Expenditure 2018 £	Transfers 2018 £	Carried forward 2018 £
<b>Unrestricted funds</b>					
General funds	1,565,831	1,411,861	(1,518,926)	-	1,458,766
<b>Restricted funds</b>					
<b>Casework</b>					
8 <sup>th</sup> Amendment	-	18,775	(18,775)	-	-
German Federal Foreign Office	(614)	67,685	(67,071)	-	-
Reprieve US	-	127,796	(118,098)	-	9,698
Bertha Foundation	9,764	87,373	(97,137)	-	-
Individuals	26,380	76,690	(103,068)	-	-
Oak Foundation	-	135,000	(135,000)	-	-
Other restricted funds	152,658	530,238	(535,666)	-	147,230
<b>Advocacy</b>					
Donations from individuals	-	24,000	(24,000)	-	-
	188,187	1,067,557	(1,098,815)	-	156,929
<b>Total of funds</b>	1,754,018	2,479,418	(2,617,741)	-	1,615,694

**Restricted funds:**

**Casework**

Reprieve's Casework Programme provides legal and investigative help to prisoners held on death row in Guantánamo Bay or in secret prisons worldwide. We focus our resources on cases which are likely to lead to strategic changes in the law and which expose systemic flaws on the administration of justice.

**Advocacy**

The Advocacy programmes covers work done by our fellows worldwide. Our fellows work on the full range of Reprieve's projects and are based in Indonesia, Pakistan, Malawi, Tanzania and the USA



# REPRIEVE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

### 17. STATEMENT OF FUNDS (continued)

#### STATEMENT OF FUND MOVEMENTS FOR THE PRIOR YEAR

	Brought forward 2017 £	Income 2017 £	Expenditure 2017 £	Transfers 2017 £	Carried forward 2017 £
<b>Unrestricted funds</b>					
General funds	1,400,826	1,484,083	(1,319,080)	-	1,565,829
<b>Restricted funds</b>					
<b>Casework</b>					
Anonymous (organisation)	36,767		(36,767)	-	-
German Federal Foreign Office	-	34,580	(35,194)	-	(614)
Reprieve US	-	47,082	(47,082)	-	-
Bertha Foundation	23,509	58,645	(72,390)	-	9,764
Individuals	-	94,253	(67,873)	-	26,380
Oak Foundation	-	100,000	(100,000)	-	-
Other restricted funds	220,274	592,410	(660,027)	-	152,657
<b>Advocacy</b>					
Donations from individuals	-	18,000	(18,000)	-	-
	280,550	944,968	(1,037,331)	-	188,187
<b>Total of funds</b>	1,681,376	2,429,051	(2,356,409)	-	1,754,018

### 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2018 £	Unrestricted Funds 2018 £	Total Funds 2018 £
Tangible fixed assets	-	13,814	13,814
Current assets	156,929	1,640,093	1,797,022
Creditors due within one year	-	(183,462)	(183,462)
Creditors due in more than one year	-	(11,679)	(11,679)
	156,929	1,458,766	1,615,695
	Restricted Funds 2017 £	Unrestricted Funds 2017 £	Total Funds 2017 £
Tangible fixed assets	-	6,493	6,493
Current assets	188,187	1,873,056	2,061,243
Creditors due within one year	-	(303,290)	(303,290)
Creditors due in more than one year	-	(10,428)	(10,428)
	188,187	1,565,831	1,754,018

## REPRIEVE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

---

#### 19. PENSION COMMITMENTS

The Charity operated a defined contribution scheme for its employees making a contribution of up to 5% of the gross salary. The assets of the scheme are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity which amounted to £47,816 (2017: £36,300). Contributions totalling £Nil (2017: £ Nil) were payable to the fund at the balance sheet date and are included in creditors.

#### 20. OPERATING LEASE COMMITMENTS

At 31 December 2018, the company had annual commitments under non-cancellable operating leases as follows:

	Office premises	
	2018	2017
	£	£
<b>Expiry date:</b>		
Amounts due < 1 year	100,108	66,739
Between 2 and 5 years	275,297	375,405
	<u>          </u>	<u>          </u>

The charge to the Statement of Financial Activities in 2018 is £86,381 (2017 £88,851).

The annual rent is subject to review as at 8 October 2017 and the revised rental rate will apply for the remaining five years of the lease term. Whilst the review is under negotiation, the lease terms state that the previous annual rent will remain in force and following conclusion of the negotiations the revised rental charge will be backdated from 8 May 2018. As at the date of signing these accounts, the negotiations were still ongoing and the revised rental amount unknown. The commitments above have been calculated on the basis of the existing rental value.

## REPRIEVE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

#### 21. RELATED PARTY TRANSACTIONS

In 2018, the Charity received £11,000 (2017: £23,600) from the Hollick Family Charitable Trust. Lady Sue Woodford-Hollick is a trustee of the Hollick Charitable Trust and of the Charity. In 2018, the Charity also received a total of £35,501 in donations from trustees in their personal capacity (£4,705 in 2017).

#### 22. FUNDING PROVIDED BY REPRIEVE TO REPRIEVE US

Reprieve US is a public charitable organisation with section 501(c)(3) status under the United States Internal Revenue Code. It is a fully independent legal entity, with its own board and staff in the US, and with strategic objectives that mirror those of the Charity (referred to below as Reprieve UK for clarity).

Reprieve US works with Reprieve UK and independently on projects and cases, to litigate on behalf of victims of human rights abuses, to communicate and raise awareness of the issues on which Reprieve UK and Reprieve US campaign, and to raise funds for this work from US sources.

In 2018, Reprieve US provided a sub grant to Reprieve UK for £127,796. This was to directly employ a staff member in London working in the Digital team, and to fund a proportion of the salary and on-costs of specific Reprieve UK personnel commensurate with their contribution to the services essential to the functioning and work of Reprieve US. This was not fully spent in this year and we carried forward £9,697.

#### 23. FINANCIAL INSTRUMENTS – ASSETS & LIABILITIES

	2018	2017
	£	£
Financial assets measured at amortised cost (a)	1,750,401	1,953,836
Financial liabilities measured at amortised cost (b)	(79,874)	(271,464)
Net financial assets measured at amortised cost	1,670,527	1,682,372

(a) Financial assets include cash, trade and other debtors and the rental deposit and tax recovery.

(b) Financial liabilities include trade creditors, other tax and social security and other creditors, excluding rent-free.

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

**24. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating income and expenditure account)

	Notes	Restricted funds £	Unrestricted Funds £	Total 2017 £
<b>INCOME FROM:</b>				
<b>Donations and legacies</b>	2	112,253	1,204,440	1,316,693
<b>Charitable activities:</b>				
Death penalty (DP)	3	416,121	129,156	545,277
Promotion of human rights in counter-terrorism (HRACT)	3	416,594	129,156	545,750
<b>Other trading activities</b>	4	-	16,842	16,842
<b>Investments</b>	5	-	4,489	4,489
<b>Total income</b>		<u>944,968</u>	<u>1,484,083</u>	<u>2,429,051</u>
<b>EXPENDITURE ON:</b>				
<b>Raising Funds</b>	6	42,070	231,163	273,233
<b>Charitable activities:</b>				
Death Penalty (DP)	7	522,925	658,376	1,181,301
Promotion of human rights in counter-terrorism (HRACT)	7	472,336	429,539	901,875
<b>Total expenditure</b>		<u>1,037,331</u>	<u>1,319,078</u>	<u>2,356,409</u>
<b>Net (expenditure) income</b>	10	(92,363)	165,005	72,642
<b>Transfers between funds</b>		-	-	-
<b>Net movement in funds</b>		<u>(92,363)</u>	<u>165,005</u>	<u>72,642</u>
<b>Reconciliation of funds</b>				
Total funds at 1 January		<u>280,550</u>	<u>1,400,826</u>	<u>1,681,376</u>
<b>TOTAL FUNDS AT 31 DECEMBER</b>	16,17	<u><u>188,187</u></u>	<u><u>1,565,831</u></u>	<u><u>1,754,018</u></u>

All amounts derived from continuing activities.