

REPRIEVE

Annual Report and Financial Statements

For the year ended 31 December 2022

Company Limited by Guarantee
Registration Number 05777831 (England and Wales)

Charity Registration Number 1114900

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Reference and administrative information

Trustees

Lady Elish Angiolini	Chair
Adrian Cohen	Retired April 2023
Alexandra Pringle	
Ayesha Hazarika MBE	
Bella Sankey	Retired April 2023
Christopher Duckett	Appointed April 2022
Dr Shola Mos-Shogbamimu	Appointed April 2022
Jane Lush	
Luca Bosatta	
Matthew McGregor	Appointed April 2022
Nadege Genetay	Retired May 2022
Simon Tuttle	
Stephen Kinsella OBE	
Yemsrach Hailemariam	

Joint Executive Directors

Anna Yearley OBE
Maya Foa

Casework Director

Chai Patel

Advocacy Director

Daniel Dolan

Registered address

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London EC4R 1BE

Company registration number

05777831

Charity registration number

1114900

Auditor

Buzzacott LLP
130 Wood Street
London EC2V 6DL

Bankers

Barclays Bank plc
Leicester LE87 2BB

The Co-operative Bank plc
P.O. Box 101
1 Balloon Street
Manchester M60 4EP

Virgin Money plc
Gosforth
Newcastle upon Tyne NE3 4PL

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton NN3 6NW

Joint Executive Directors' introduction

2022 was another challenging year for human rights defenders. However, despite challenges, Reprieve continued to make great progress toward our goal of a world without the death penalty and a world without extreme human rights abuses carried out in the name of “counterterrorism” or “national security”.

We deepened our work on Saudi Arabia where Reprieve is one of the very few international organisations working to document and challenge the death penalty alongside our partner, the European Saudi Organisation on Human Rights. We were delighted in February when our client Dawood al-Marhoon was released, after serving over nine years in prison. He was sentenced to death in Saudi Arabia after allegedly attending an anti-government protest when he was only 17. He was given a blank document and tortured into signing it. Dawood is now free and back with his family. March 2022 brought the horrific news that 81 men were executed in one day – the largest mass execution in Saudi Arabia’s modern history. We immediately highlighted this atrocity through a high profile media campaign, securing an urgent question in the British parliament, undertaking advocacy in Brussels and becoming the go-to media commentator on then Prime Minister Boris Johnson’s trip to meet the Crown Prince in the aftermath of the execution. We will continue to hold the Saudi Arabian regime to account for its abuses and broken promises to reform.

We also continued our work to secure the repatriation of the British men, women and children detained in camps in North East

Syria. The UK remains an outlier in its refusal to repatriate its citizens, while many other countries around the world are repatriating theirs. Despite this, in October 2022 we were delighted to secure the repatriation of the first British woman and her child from North East Syria. They are now back in the UK rebuilding their lives. We were also extremely proud to work with Christina Lamb, Chief Foreign Correspondent at The Sunday Times, on a story that emerged from a visit to the detention camps. We empowered our clients to tell their stories for the first time; how they were trafficked to Syria, how citizenship was unjustly stripped from them, and how urgent their repatriation is. This was published in The Sunday Times magazine in August 2022 and played an important role in shifting the toxic narrative surrounding this group of individuals.

We were delighted that 2022 saw clemency being given to the final 25 people held on Malawi’s death row. This was the first time since 2005 that the President has used this power. This is the culmination of many years of work by Reprieve and our partners in Malawi, and now paves the way for total abolition of the death penalty. Hopefully we will soon see capital punishment in Sub-Saharan Africa condemned as a relic of the past.

Raising funds in 2022 has been challenging. The rising cost of living has seen many of our supporters understandably make difficult choices about their charitable giving. We are very proud that despite these challenges we were still able to carry out our strategic goals and continue our life-saving and life-changing work. We remain incredibly grateful to all of our supporters who choose to donate their money and time to Reprieve. We know that there are many pressures on people and we thank those who choose to support our work from the bottom of our hearts. We honestly couldn’t do it without you.

Finally, we would like to thank all of the partners, lawyers, campaigners and investigators that we work with. We are honoured and humbled to work with such committed human rights defenders, without whom none of this work would be possible. Thank you.



Anna Yearley OBE
Joint Executive Director



Maya Foa
Joint Executive Director

Chair's foreword

It continues to be a huge privilege to Chair the Board of Trustees of Reprive, and I have been honoured to witness the dedication and commitment of all those who work for this incredible organisation throughout 2022.

Our work has gone from strength to strength despite the fact that many repressive governments continue to jettison human rights and the rule of law. The breadth of the work of this small and dedicated team continues to impress and inspire me. From our ground-breaking work stopping the supply of lethal injection drugs to death chambers in the United States, to our work in South Asia and South East Asia to end the use of the death penalty for drug offences, Reprive remains at the forefront of the movement to end capital punishment for good.

This year, I have been proud of our work to demand justice for Jagtar Singh Johal. Jagtar is a British man who has been detained in India since 2017, when he was arrested on trumped up political charges carrying the death penalty and tortured. In 2022, we worked with partner organisation Redress, Jagtar's brother Gurpreet, and Jagtar's lawyers to launch a legal challenge against the UK government. We also helped secure an opinion from the UN Working Group on Arbitrary Detention that Jagtar is being arbitrarily detained and should therefore be released immediately.

Throughout the year, we engaged with a wide spectrum of political leaders who ultimately called on the UK government to take action in Jagtar's case. We continue to push the UK government to do the right thing and bring Jagtar home.

Jagtar's case shows why the work of Reprive is so vital. We shine a spotlight on grave human rights abuses and we never give up, no matter how long it takes. We will continue to work with Jagtar's family, and campaign for his release.

Finally, I would like to thank my fellow Trustees and all of the staff of Reprive for their extraordinary commitment. In September, I was honoured to meet with the whole staff team when we were joined by all of our fellows and consultants who work with us around the world. None of the work we do would be possible without these extraordinary individuals who dedicate so much of their time fighting for justice. Thank you.



Lady Elish Angiolini
DBE PC KC FRSA FRSE
 Chair of the Board of Trustees

Trustees' report

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 2022. 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” 2019. The Trustees are satisfied that the objects and mission of the charity, and the activities to pursue them described below, satisfy the principles of public benefit set out in The Charity Commission’s “Public Benefit: Rules for Charities”.

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, secondees and partner organisations for their continuing hard work and dedication in seeking a world without the death penalty and extreme human rights abuses carried out in the name of “counterterrorism” or “national security”.

Our objects, vision and mission

Our objects

Promoting human rights throughout the world

Reprieve's charitable objects, set out in our 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.
- The related rights to equal treatment, fair trial and freedom from torture or cruel, inhuman and degrading treatment or punishment.
- Relieving the poverty, suffering and distress of persons and the families of persons facing the death penalty and other human rights violations throughout the world.



Our vision

A world without the death penalty or extreme human rights abuses



Reprieve's vision is a world without the death penalty or extreme human rights abuses carried out in the name of "counterterrorism" or "national security".

Our mission

To use strategic interventions to achieve our vision

Reprieve's mission is to use strategic interventions to end the use of the death penalty globally and to end human rights abuses carried out in the name of "counterterrorism" or "national security".



Reprieve is:



Agile

We work in dynamic and fast-moving areas, where our agility enables us to react quickly and stay on the front foot.



Creative

We capture the zeitgeist. We find new ways to frame the debate, and new ways to change people's minds.



Fearless

We are fearless in ambition, and optimistic in our goals.



Effective

We work hard, and we punch above our weight. Each small victory leads to systematic change.



Resilient

Progress is rarely linear, and sometimes things will not go our way. We will regroup, reassess, and go again.



Resolute

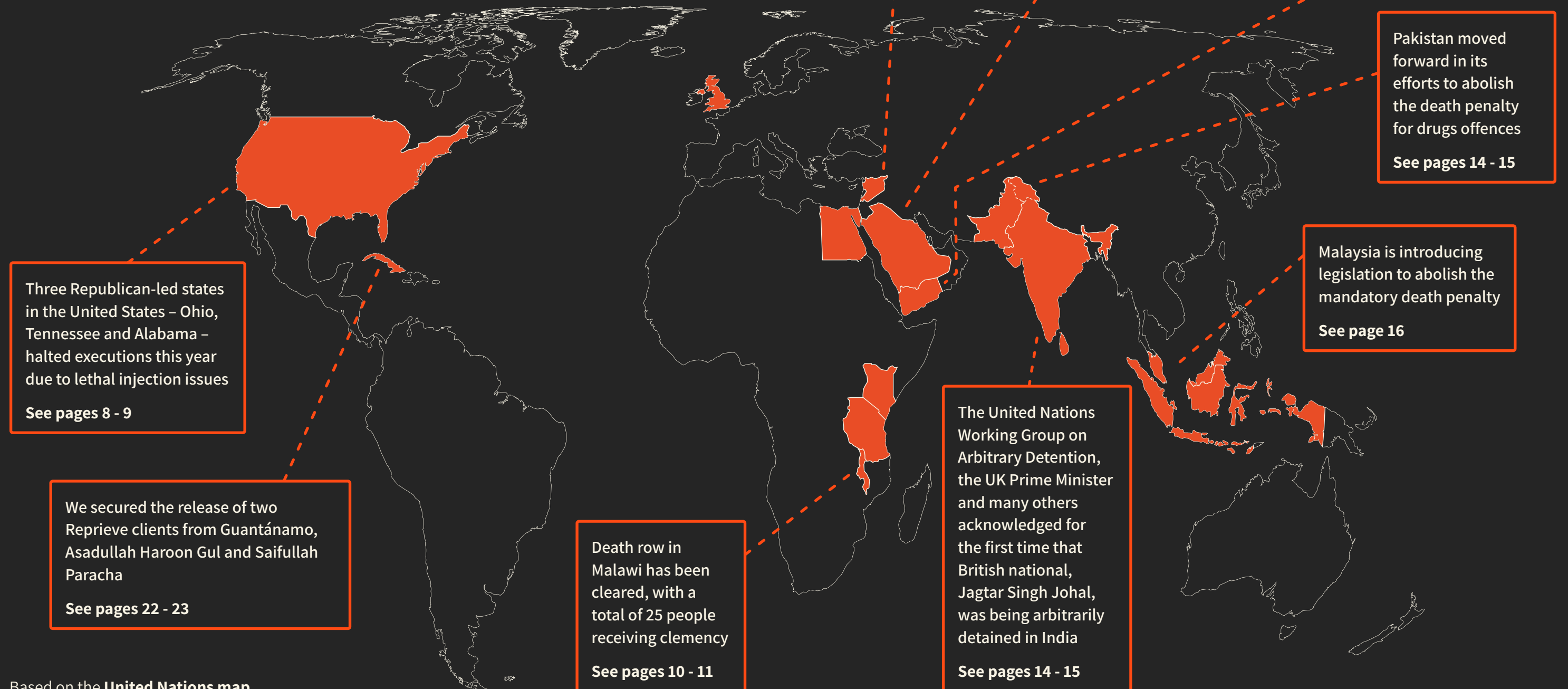
We are professional, respectful and accountable. Our commitment is unwavering.

Highlights from 2022

The Reprieve community had lots to celebrate in 2022

Reprieve is based in London (UK) and works closely with a network of fellows, consultants and partners around the world to help people facing extreme human rights abuses at the hands of powerful governments. We investigate our clients' cases and fight on their behalf in the courts of law

and public opinion. This casework gives us a direct insight into the experience of people facing these kinds of abuses. Together with our partners we channel that insight into campaigns for systemic change.



Based on the **United Nations** map

Death penalty

Reprieve works to limit the application of the death penalty by challenging systems of injustice through strategic litigation and casework, and targeted advocacy campaigns, to shift public and political opinion. We work on individual cases as well as strategic projects to bring about meaningful systemic change in the countries where we operate.

Pages 8 - 16 document the work of our regional death penalty teams in the US, Sub-Saharan Africa, Middle East and North Africa, South Asia and South East Asia.

Some of our highlights from 2022:

21 US states*
did not carry out a single execution in 2022



* of the 27 states in the United States that retain the death penalty

Executions paused
in three Republican-led executing states



Ohio, Tennessee and Alabama paused executions due to lethal injection issues this year

Death row in Malawi has been cleared
with a total of 25 people receiving clemency



Execution prevented in Saudi Arabia



We prevented the execution of Jordanian national, Hussein Abo al-Kheir, in Saudi Arabia following an international political advocacy and media campaign

Legal claim launched



We supported British blogger Jagtar Singh Johal, who is in arbitrary detention in India, to launch a legal claim against the UK government

We have worked with diplomatic missions, civil society and lawyers to improve consular assistance, legal representation and detention conditions for foreign nationals on death row in Malaysia and Indonesia



United States

For over a decade, Reprieve has highlighted problems with the misuse of medicines in executions, and exposed the torturous reality behind lethal injection's clinical facade. 2022 was an important year: over a third of all lethal injection executions went wrong, leading many to describe it as the "year of the botched execution". We undertook strategic media to highlight that so-called humane execution is a myth. Public concern about lethal injection intensified and state leaders across the US are questioning whether this failed experiment can continue.

This year, Reprieve educated the public about the pervasive problems with lethal injection and the dangers of secrecy in executions, assisted litigators with execution method challenges, and continued to support foreign nationals facing executions in the United States. We also collaborated cross-sector, providing advice to healthcare companies who object to the misuse of their life-saving medicines in executions, and supporting the insurance industry's efforts to protect against the risks posed by this method.

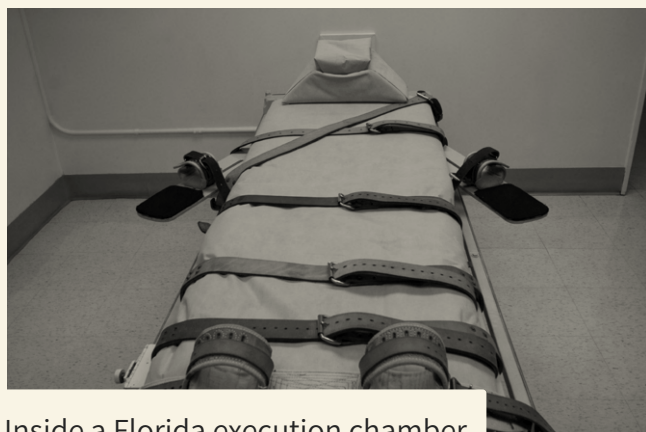
Our work heightened public awareness of the legal, fiscal, and commercial costs of lethal injection, creating space for lawmakers and the public to reconsider this method and the capital punishment system as a whole. As a result, an increasing number of states turned away from lethal injection in 2022, and implemented pauses and moratoria on executions.

Key achievements in 2022

- ▶ We advised numerous firms on protecting their medicines from misuse in executions. We supported seven companies to optimise their distribution policies to protect their medicines from diversion and sale for use in executions. We also provided advice to two newly impacted companies, who joined the group of healthcare companies that oppose the misuse of their medicines in executions.
- ▶ Nearly 80% of executing states were unable to carry out a single execution in 2022 due to lethal injection issues.
- ▶ Ohio Governor Mike DeWine issued nine reprieves in 2022, due to growing concerns about lethal injection and engagement by the pharmaceutical industry. Executions were first put on hold in Ohio in 2019.
- ▶ South Carolina's Supreme Court halted two scheduled executions in April amid ongoing legal challenges by state death-row prisoners to the state's execution methods and no availability of lethal injection drugs. A secrecy bill that would have seen manufacturers, distributors and suppliers newly defined as members of the 'execution team' stalled in 2022 following engagement by pharmaceutical industry leaders.
- ▶ Tennessee's Republican Governor Bill Lee imposed an official moratorium on the death penalty and ordered an independent review of its lethal injection protocol after Tennessee failed to test its drugs for bacterial endotoxins. Prior to this announcement, Tennessee was on track to execute more prisoners than any other state in 2022.
- ▶ Alabama faced national and global scrutiny after a recent spate of botched executions, including what appears to have been the longest-recorded lethal injection execution in US history. At the end of 2022, Alabama halted all executions in the state pending a top-to-bottom review of the state's execution protocol.
- ▶ Louisiana announced that they are unwilling to use manufactured medicines in lethal injection executions following engagement by pharmaceutical companies. They now consider themselves "out of the execution medication business."
- ▶ Idaho was unable to source lethal injection drugs, so called off the scheduled execution of a terminally ill death-row prisoner.

If the state is doing everything correctly, they shouldn't have anything to hide. So it does raise the question, what is the state trying to cover up?

Blaire Andres, Reprieve's Head of US Death Penalty, reported by NPR



Inside a Florida execution chamber

Case study

Pulling back the curtain on lethal injection in 2022

This year, our work has led to heightened public awareness and increased opposition to the United States' preferred method of execution: lethal injection. Lethal injection was originally introduced as a more "humane" alternative because it masks the brutality of the death penalty, relying on the appearance of a medical procedure. Reports of executions going wrong have shattered this myth and made clear that there is no humane way to kill prisoners.

Reprieve has sought to limit the application of the death penalty in the United States by highlighting the problems with lethal injection, demonstrating how the method's reliance on medicine conceals torturous executions.

By collaborating with a coalition of partners, and a broad spectrum of allies from many different sectors including healthcare and insurance, we are bringing these issues to the fore. This year, we saw marked opposition to lethal injection

in the media from multiple angles. This year we worked to amplify the voices of our allies, sharing their opposition to the death penalty and lethal injection in new and unique ways. For example, a powerful op-ed in The Tennessean by Dr. Wes Ely, a professor of medicine and critical care, highlighted that administering a lethal injection is not a medical procedure and violates the oath he took as a medical professional to do no harm. He stated, "I would be breaking my oath to you or anyone else if I ever intentionally used medications to harm someone."

This view was also shared in an op-ed in a local Oklahoman outlet (NonDoc) by Dr. Michael Porter, who wrote "lethal injection has nothing to do with medicine and is designed to obscure the inhumanity of what is really going on," noting the "deeply mistaken belief that, because the procedure mimics anesthesia, it would produce a more humane execution."

Horribly botched executions in Alabama, including the longest recorded lethal injection execution in US history, attracted media coverage across the US and beyond in The Washington Post, NBC, CBS, New York Post, The Black Wall Street Times, Guardian US and Truthout, among many others. Media coverage of this breadth and depth pulled back the curtain on the secretive practices involved in the administration of lethal injections, revealing the brutal reality to a significant audience.

Reprieve will continue to challenge execution secrecy in all its forms; working with healthcare companies who object to the misuse of their life-saving medicines in executions, undertaking strategic litigation to reveal drugs supplies, and through campaigns and media work to share the disturbing realities of lethal injection with the public.

This spate of disastrous lethal injection executions shows that whatever the drug, whatever the protocol, condemned prisoners often spend their final hours in agonizing pain and distress.

Maya Foa, Joint Executive Director of Reprieve, reported by Newsweek

Did you know?

A majority of stays and reprieves granted in 2022 were due to lethal injection concerns (55%).

Sub-Saharan Africa

In 2022, Sub-Saharan Africa maintained its status as a ‘beacon of hope’ in the fight to end the death penalty globally. This year, Equatorial Guinea and Zambia abolished the death penalty, while Ghana, Liberia and Uganda joined the UN moratorium on the death penalty.

Reprieve provides technical expertise in Malawi, Kenya and Tanzania, in support of the outstanding work of our in-country fellows. We also collaborate with a range of local, regional and international partners including the Centre for Human Rights Education, Advice and Assistance in Malawi, the Kenya National Commission on Human Rights, and the Legal and Human Rights Centre in Tanzania.

Thanks to the work of Reprieve’s partners, a critical mass of support against the death penalty is growing. In 2022, these efforts cleared death row in Malawi, and enabled an ambitious resentencing project in Kenya, while five successive landmark decisions from the African Court of Human and Peoples’ Rights are turning the tide in Tanzania.

Key achievements in 2022

- ▶ We worked alongside our partners in Malawi to secure clemency for all 25 people on the country’s death row – totally clearing death row for the first time since the introduction of the death penalty, when Malawi was under British colonial rule.
- ▶ We partnered with the Parliamentary Legal Affairs Committee in Malawi to deliver a series of successful public consultations on the death penalty. A bill will now be tabled in 2023 to finally abolish the death penalty.
- ▶ We facilitated experience sharing between colleagues in Malawi and Kenya, to transfer knowledge from our award-winning resentencing project in Malawi, to benefit the 5,000 people eligible for resentencing in Kenya.
- ▶ Using data reviewed from 1,000 case files collected so far, we are establishing resentencing best practice in Kenya, running workshops and training for lawyers and judges, as well as disseminating reports and guidelines for all resentencing stakeholders.
- ▶ We have secured two further positive decisions from the African Court of Human and Peoples’ Rights on behalf of two of our clients, bringing the total number of positive decisions to five, all stating that Tanzania should overturn the mandatory death penalty and that those who were subject to it are entitled to resentencing.

Did you know?

25 people on death row in Malawi received clemency from the President this year. Not only did this clear the country's death row, it was the first time this power has been used since 2005.

Keeping a person in waiting for the execution of the death sentence is mental and psychological torture of the highest order.

Malawi’s Minister of Justice, Titus Mvalo, speaking on World Day Against the Death Penalty 2022



Reprieve Fellow, Alexious Kamangila, speaks to the press

Every research that has been conducted on the death penalty in Malawi, concludes with recommending abolition. It is hence progressive that PLAC Report is recommending abolition.

Alexious Kamangila, Reprieve Fellow, on Malawi's road to abolition

Case study

Building a critical mass of support for total abolition of the death penalty in Malawi

In 2007, a High Court Judgment in Malawi ruled that the mandatory death penalty was unconstitutional, and that accused individuals had rights to a fair trial and access to justice via resentencing. In the years that followed, little progress was made to implement the judgment, with Malawi having limited financial and human resources to do so.

Between 2014 and 2017, Reprieve was part of a coalition of partners in the Malawi Resentencing Project, which enabled all prisoners who had received a mandatory death sentence to have mitigating evidence heard in a court for the first time pursuant to the 2007 judgment. We secured and supported hearings for 156 former death row prisoners to access resentencing. Over 145 of these prisoners have now been released, having served their time, and are now safely reintegrated into their families and communities.

Building on the success of this project, from 2018 onwards our colleagues in Malawi started to work toward total abolition of the death penalty, reaching out to communities, traditional leaders, religious leaders, victims' families, and formerly incarcerated people to build a picture of the true nature of the death penalty in Malawi.

In 2022, we built on this foundational work and supported the Minister of Justice in Malawi to put forward a successful Bill that will finally abolish the death penalty for good. Throughout 2022, we supported Parliamentarians and government lawmakers and officials with country-wide public consultations and advocacy on the Bill, which is now expected to go through Parliament in 2023. These public consultations built upon the foundational work of

the past nine years to create an overwhelming critical mass of support for death penalty abolition and, fundamentally, have normalised public discourse around the death penalty and key arguments for abolition.

In 2022, the public narrative in Malawi undeniably shifted, and abolition is now within reach. The public consultations put on record for the first time the growing support for abolition of the death penalty across all sectors of society, and enabled public figures and senior politicians to express their position. Notably, the Minister of Justice publicly agreed that his Ministry will draft the abolition bill.

Alongside private and public advocacy, Reprieve supports the 25 people who were formerly on death row in Malawi. All 25 were granted clemency this year, in the first application of this power in 18 years. All 25 are now able to have their cases heard independently and assessed for mitigating factors for the first time. Reprieve will continue to work on their appeals, a right to which they have so far been denied. Our work also led to assurances from the Public Prosecutor that they will no longer seek the death penalty in new cases.

Reprieve's unique regional perspective, working simultaneously across multiple countries in Sub-Saharan Africa, means we can leverage our learning and expertise across the region. Since 2018, we have successfully connected colleagues in Malawi and Kenya to share knowledge and learning, as well as ensure that best practice from our award-winning resentencing project feeds into Kenya's resentencing project, where around 5,000 people are eligible to have their cases re-assessed.

Middle East & North Africa

The rate of execution in the Middle East and North Africa is among the highest globally, with Saudi Arabia and Egypt among the most prolific executing states. Reprieve is one of the very few international organisations working to document and challenge the death penalty in the Middle East and North Africa, alongside our partners, the European Saudi Organisation on Human Rights (ESOHR) and Bahrain Institute for Rights and Democracy (BIRD).

Together we are holding states accountable through advocacy, campaigning and casework to focus international attention to achieve real and lasting impact. For example, following Saudi Arabia’s Human Rights Commission announcing a Royal Decree that would abolish the death penalty for child defendants in 2020, we held Saudi authorities to account for failing to implement this, and have continued to ensure promises are upheld, and child defendants released.

Shifting geopolitics in 2022 added an increased challenge to our work; with the war in Ukraine increasing demand on oil from the Middle East, creating a smokescreen for increased executions. We have looked to address this challenge head on, and press Governments to maintain their commitments on issues of fundamental human rights.

Key achievements in 2022

- In February 2022, our client Dawood al-Marhoon was released, after serving over nine years in prison. He was sentenced to death in Saudi Arabia after allegedly attending an anti-government protest when he was only 17. He was given a blank document and tortured into signing it.
- In March 2022 we mobilised quickly to draw international attention to Saudi Arabia’s largest mass execution in its modern history, which saw 81 men executed in one day. We highlighted this atrocity through an urgent media campaign, and international advocacy with politicians in Brussels.
- We became the go-to media commentator on then-Prime Minister Boris Johnson’s trip to meet Mohammed Bin Salman in the aftermath of the mass execution. Our message that ‘we can’t trade blood for oil’ helped ensure that the mass execution
- was highlighted in the widespread media coverage of the trip. Throughout the year we have also commented on Saudi Arabia’s ‘sportswashing.’
- We mobilised the international community, and ran a petition and media campaign to help prevent the execution of Hussein Abo al-Kheir in Saudi Arabia. Hussein is a Jordanian father of eight, forced to ‘confess’ to smuggling drugs, and sentenced to death in 2014.
- Our advocacy led to 32 recommendations for Bahrain to re-introduce a moratorium on the death penalty in Bahrain’s Universal Periodic Review at the UN.
- We continue to support seven clients in Saudi Arabia (including two new child defendant clients), three clients in Bahrain and three cases in Egypt.

The world should know by now that when Mohammed bin Salman promises reform, bloodshed is bound to follow.

Soraya Bauwens, Deputy Director of Reprieve, quotation of the day in New York Times on 14 March 2022

Did you know?

81 men were executed in one day on 12 March 2022. 58 (over 70%) were executed for non-lethal offences. 41 men (over 50%) were executed for their participation in protests.



UK Prime Minister meeting Crown Prince Mohammed bin Salman on 16 March 2022

I've heard that there's a letter being sent to me by a 14-year-old that's on death row. 14! You don't know what the hell you're doing in life.

F1 Driver, Lewis Hamilton, responding to a letter from the family of Reprieve client, Abdullah al-Howaiti, at the Jeddah Grand Prix in Saudi Arabia on 25 March 2022

Case study

Responding to the 12 March mass execution

On 12 March 2022, Saudi Arabia executed 81 men in one day, marking the largest mass execution carried out in the country's modern history, and the third since King Salman ascended to the throne in 2015.

In the immediacy, we worked alongside the **European Saudi Organisation for Human Rights (ESOHR)** to analyse the scant information publicly available on the executions. Our investigations found that:

- Over 50% were executed for their participation in pro-democracy protests.
- Over 70% were executed for non-lethal offences.
- 69 of the men executed were unknown to human rights groups.
- Almost all of the 81 men were tried, convicted, sentenced and executed in secrecy.
- In the 11 days since the mass execution, near daily executions were carried out in Saudi Arabia, with 16 more men killed.
- Saudi Arabia's misuse of counterterrorism laws to execute persons for the exercise of fundamental rights has featured in all three mass executions to date.

This mass execution occurred in the context of increased international demand to secure oil supplies as it was two weeks after Russia's invasion of Ukraine. We mobilised quickly to demonstrate that public commitments by Crown Prince Mohammed bin Salman on legal reforms and restricting the use of the death penalty to lethal offences only, are nothing more than empty promises, designed to placate the international community while Saudi Arabia continues to act with impunity.

We swiftly drafted an advocacy briefing, and circulated this to engage politicians, including senior MEPs in Brussels who subsequently released statements. We also ran an emergency public campaign to highlight this atrocity, and establish the connection between Saudi Arabia's mass execution, and the West's heightened demand for their oil.

Our messaging of "we can't trade blood for oil" dominated the international press. Reprieve's Deputy Director, Soraya Bauwens, was quoted in the New York Times' quote of the day on 14 March with the statement: "The world should know by now that when Mohammed bin Salman promises reform, bloodshed is bound to follow."

This message set the tone for visits to Saudi Arabia by then-Prime Minister Boris Johnson on 16 March, followed by President Joe Biden on 15 July. Reprieve was widely quoted in the international press, as the go-to media

commentator. Reprieve staff were featured on broadcast coverage including the Radio 4 Today programme, LBC Radio, The Times Radio and Good Morning Britain. We published op-eds by Reprieve's Joint Executive Director Maya Foa in The Guardian and The Mirror, with our key messaging featuring in The Times, The I, Mail Online, The Sun, and many online outlets.

This coverage extended to Saudi Arabia's Jeddah F1 Grand Prix on 27 March, where we successfully engaged F1 Driver Lewis Hamilton with a letter from the family of our client, Abdullah al-Howaiti. This brought the issue to new audiences who may have been unaware of Saudi Arabia's human rights record, securing headline sports coverage on Sky Sports and ESPN.

The mass execution of 12 March 2022 was a heart-breaking atrocity and act of impunity. Our rapid response, in partnership with **ESOHR**, shows the important role civil society plays in investigating, and campaigning on the issue, while international governments seek to overlook issues of fundamental human rights. We remain resolute to highlighting abuses, where they happen, calling for an absolute moratorium on the death penalty in Saudi Arabia, and demanding that Saudi Arabia comply with the UN General Assembly's repeated calls for retentionist states to make data publicly available on their use of the death penalty.

South Asia

Reprieve works to eradicate the use of the death penalty in South Asia, through strategic interventions, casework, and collaboration with local partners to combine our international expertise with their knowledge and expertise of the local context. This year we continued our focus on the application of the death penalty in Pakistan and India.

In 2022, Pakistan abolished the death penalty for offences under the Railways Act 1890 and limited the number of drug offences that are death-eligible under the Control of Narcotic and Substances Act 1997. This year we continued working alongside our partner, Foundation for Fundamental Rights, to support efforts to abolish the death penalty for drug offences in full.

Elsewhere, we continue to support British national, Jagtar Singh Johal, arbitrarily detained in India since 2017. This year, we have led significant developments to apply pressure on the UK Government to call for his release, raise the profile of his case in the media, and use international strategic levers to highlight his detention.

Key achievements in 2022

- ▶ Pakistan significantly reduced the scope of the death penalty for drugs offences, work spear-headed by the **Foundation for Fundamental Rights** and supported by Reprieve. We continue to support stakeholders, including our local partners, as a new bill works its way through parliament as Pakistan moves towards total abolition of the death penalty for drug offences.
- ▶ We successfully intervened at Pakistan’s Universal Periodic Review before the UN in December 2022, garnering support for Pakistan’s ongoing efforts to limit the scope of the death penalty.
- ▶ We supported Jagtar Singh Johal, a British national arbitrarily detained, tortured and facing the death penalty in India, to launch a legal claim against the UK government. This followed our foundational research into his case to identify that its facts match those of an anonymised case study of a British National who was detained abroad after the sharing of intelligence with foreign liaison partners.
- ▶ We helped secure an opinion from the UN Working Group on Arbitrary Detention which ruled that Jagtar Singh Johal was being arbitrarily detained. We called on the UK Government to join a wide spectrum of political leaders who had called for his release, including the Scottish Government and Leader of the Opposition, Sir Keir Starmer. This led to then-Prime Minister Boris Johnson acknowledging that Jagtar was being arbitrarily detained for the first time.
- ▶ We continue to assist several British nationals facing the death penalty in Pakistan, including women. This year alone, five people avoided a death sentence or had their death sentences commuted, with two people returning home to the UK.

Jagtar was abducted on Boris Johnson’s watch at the Foreign Office. So he has known about this case for almost five years. He’s not the only UK foreign secretary to fail Jagtar, but as prime minister he could be the one to bring him home.

Dan Dolan, Reprieve’s Director of Advocacy, reported in The Guardian

Did you know?

Jagtar Singh Johal was arrested and detained after travelling to India for his own wedding in 2017. Over five years later, he has still not seen his own wedding video footage.



Gurpreet Singh Johal, brother of Jagtar Singh Johal, protesting for his release



Protest at Downing Street, 4 November 2022

Case study

From anonymised case study to a lawsuit against UK Intelligence Services

This year, we supported our client Jagtar Singh Johal to file a legal claim against the UK government. Jagtar is a British national who has been detained in India since 2017, when he was arrested on political charges carrying the death penalty, based on a confession extracted under torture. As we now pass five years since his detention, the road to this moment has been hard-fought.

Reprieve first identified Jagtar's case after coming across an anonymised case study in the Investigatory Powers Commissioner's Office's (IPCO) 2018 Annual Report, which described how UK intelligence agencies had shared information on an individual with a foreign counterpart. That individual was then detained and tortured. While this case study was presented as the UK providing consular assistance to a British national detained abroad, we identified that this could in fact be a case of the UK sharing intelligence where there might be

a real risk that this could lead to mistreatment. Through comprehensive investigations, and a careful process of elimination, we were able to identify that the facts of this anonymous case study match those of Jagtar.

Working together with **Redress**, Jagtar's legal team and Gurpreet Singh Johal, Jagtar's brother, we moved to launch litigation to ensure the UK Government takes responsibility in Jagtar's case. We hope the claim will also ensure that there is policy change to prevent cases like this from arising in the future.

The claim followed a series of high-profile calls for Jagtar's release earlier this year. Alongside **Redress** and Gurpreet Singh Johal, we helped secure an opinion from the UN Working Group on Arbitrary Detention that Jagtar is being arbitrarily detained and should be released. This led to Labour leader, Sir Keir Starmer, writing to then Prime Minister, Boris Johnson,

to call for his release. Boris Johnson responded and acknowledged that Jagtar is being arbitrarily detained – the first time a member of the government had done so.

In another big step, we have been able to get Jagtar's voice out through an exclusive series of handwritten notes. This enabled Jagtar to thank his supporters and call on then Prime Minister Liz Truss to not trade his freedom "in return for increased trade with India". The launch of the legal claim in August achieved further widespread media coverage, with a joint exclusive on BBC News and The Times. This significantly raised the profile of the case, and we anticipate the legal claim to move forward in 2023.

We remain deeply committed to securing Jagtar's release.

I will never forget that it took the UK government almost five years to acknowledge that my brother is arbitrarily detained, or that they only did so after a nudge from the UN and the leader of the opposition, but at least they got there in the end. The next step is to demand his release and bring him home.

Gurpreet Singh Johal, Jagtar's brother, reacting to Boris Johnson's acknowledgement that Jagtar is being arbitrarily detained

South East Asia

Last year, our landmark report in partnership with Migrant CARE – Worked to Death: A Study on Migrant Workers and Capital Punishment – revealed the extent to which the death penalty is applied disproportionately and in a discriminatory fashion to migrant workers in the region.

In 2022, we built on this foundation by working with governments, civil society partners and lawyers to improve consular assistance, legal representation and conditions of detention for migrant workers facing the death penalty in Malaysia and Indonesia.

This year, we have also helped shift public discourse on the application of the death penalty for drug offences in the region, in particular surrounding the execution of our client and Malaysian national, Nagaenthran Dharmalingam, in Singapore. Nagen was a victim of human trafficking who had an IQ of 69, and was one of at least three individuals with intellectual disability and mental ill health to sadly be executed, in breach of international law, in Singapore this year.

Key achievements in 2022

- We worked with Anti-Death Penalty Asia Network** in Malaysia and **Transformative Justice Collective** in Singapore on the case of Nagaenthran Dharmalingam. Our joint work has resulted in a visible shift in the public discourse on the death penalty. In Singapore, there were unprecedented protests, civil society activism and public debate that had not been seen before. In Malaysia, a groundswell of public support resulted in both the Prime Minister and the King petitioning Singapore for Nagen’s release. The international community also came out in force, shining a light on the injustice of the death penalty being imposed on vulnerable drug mules who are often victims of trafficking.
- We have worked with diplomatic missions, civil society partners and lawyers in the region** to improve consular assistance, legal representation and detention conditions for foreign nationals on death row in Malaysia and Indonesia. We have conducted research and investigation on individual cases, and have now devised a best-practice guide for countries to best support their citizens facing the death penalty abroad.
- We have investigated cases of people of African descent** facing the death penalty in Indonesia, highlighting the systemic discrimination and entrenched prejudice faced by this population in the criminal justice system.
- We worked on the cases of two Nigerian nationals** this year, successfully setting aside a death sentence for one of them. Working with our partner, **Community Legal Aid Institute (LBHM)**, we have highlighted fair trial violations, ensured access to legal representation and successfully engaged the Nigerian embassy in Jakarta on the issue.
- Malaysia’s new government is introducing legislation** to abolish the mandatory death penalty. We fed into the government’s previous consultation on alternative sentences to the death penalty, and continue to work with key stakeholders and partners on the ground to advocate for this new legislation.

Did you know?

In Indonesia, foreign nationals comprise approximately 20% of the death row population, a figure vastly disproportionate to the number of foreign nationals in Indonesia (approximately 0.1% of the country’s population).

Singapore will not be the same after this. People are rightly beginning to doubt the need for the death penalty. More are speaking up. A national conversation is long overdue.

Richard Branson, CEO of Virgin, on the execution of Nagaenthran Dharmalingam

Abuses in counter-terrorism

Reprieve works all over the world to support people who face some of the most horrific human rights abuses imaginable, which are carried out in the name of “counterterrorism”. These include torture, arbitrary detention, and the use of lethal drone strikes.

Pages 18 - 23 document Reprieve’s long-term strategic work in ensuring accountability and transparency in the so-called “War on Terror”.

Our work in North East Syria, where dozens of detention facilities hold men, women, and children without charge or trial, continues to advance, with repatriations picking up speed this year. Elsewhere, we continue to work with communities affected by the unlawful use of lethal force in the Middle East and Africa, seeking accountability and redress for strikes taken outside of armed conflict. Over twenty years after the launch of the “War on Terror,” Reprieve continues to lead the way in advocating for the closure of Guantánamo, where 35 men remained at the end of 2022, and in securing our clients’ clearance for release from the facility. All Reprieve clients have now been released or cleared for release.

Some of our highlights from 2022:

We secured the repatriation of the first British woman and her child from North East Syria



To date we have facilitated releases to the Netherlands, Germany, Australia, Canada, Trinidad and Tobago and the USA

Working with partner pro bono legal counsel, we secured the release of two Reprieve clients from Guantánamo. Both are now reunited with their families, in their home countries.



Clearance secured



We also secured the clearance for release for the last of our clients from Guantánamo. All Reprieve clients have now been cleared for release.



Criminal complaint filed

We filed a criminal complaint in Italy, regarding a US airstrike launched from Sigonella airbase in Sicily, which killed 11 innocent Libyans in 2018

17 cases supported in 12 countries across the world



Our Life After Guantánamo programme has supported 17 cases in 12 countries across the world this year. To date, we have supported 76 cases in 29 countries.

Detention in North

East Syria

Some 70,000 individuals – including 40,000 children – are currently being detained without charge or trial in North East Syria, due to alleged association with ISIS. There are stark parallels with Guantánamo, given that these individuals have been deemed unworthy of legal and human rights protection due to a perceived but unproven affiliation with a terrorist group.

With our unique expertise and experience in this area, Reprieve has established privileged access and is a recognised, trusted presence in the detention facilities, visiting nine times since 2018. Our unique position has enabled us to provide a critical link between detainees and their legal advocates, and to facilitate the exchange of critical information.

Our goal is advocating for, and facilitating, countries to urgently repatriate their citizens as the only human-rights compliant solution to this crisis. To date, we have supported clients to return to the Netherlands, Germany, Australia, Canada, Trinidad and Tobago and the USA. This year, we facilitated the first repatriation of a British citizen and her child.

Key achievements in 2022

- ▶ We supported nearly 100 men, women, and children and their legal teams to fight for repatriations, and helped persuade their governments to repatriate them.
- ▶ We facilitated the first repatriation of a British woman and her child. This is a significant shift in position for the UK, who are increasingly an outlier in their refusal to repatriate their citizens.
- ▶ We worked with Christina Lamb, Chief Foreign Correspondent at The Sunday Times, on a story that emerged from a visit to the detention camps. We empowered our clients to tell their stories for the first time; how they were trafficked to Syria, how citizenship was unjustly stripped from them; and how urgent their repatriation is. This was published in The Sunday Times magazine in August 2022.
- ▶ We supported the **All-Party Parliamentary Group (APPG) for Trafficked Britons in Syria** to conduct an inquiry and produce a landmark report on the issue. The APPG concluded that British authorities systematically failed to protect British nationals from being trafficked to Syria and called for all British nationals to be repatriated.
- ▶ We secured significant concessions to narrow the application of the Nationality and Borders Bill, to ensure that trafficking victims were not being excluded from protection because of the crimes of their traffickers.

Isis worked as a trafficking agency, grooming teenagers and selling them on the idea they were coming to this wonderful paradise. We can all say these women and girls made bad choices, but I'm convinced many did not know what was going on.

Maya Foa, Joint Executive Director of Reprieve, reported by The Sunday Times

Did you know?

Reprieve's investigations suggest at least 63% – around two-thirds – of the British women currently detained in North East Syria were trafficked to the region.



Inside a detention camp in North East Syria

Case study

From 'ISIS bride' to 'victims of trafficking'

Reprieve has unique expertise in initiating extraordinary shifts in debate. Through our relationships with affected people, we can empower them to tell their stories and amplify their voices into a national and international consciousness.

This year, we have seen significant movement in the public discourse about the unlawful detention of British citizens in North East Syria.

Through our research, investigations, and our unique access to detainees in North East Syria, we have uncovered evidence that many of these people are victims of human trafficking. We now understand how targeting, grooming and trafficking vulnerable individuals, particularly young women and girls, was a core ISIS tactic to achieve its strategic goal of state-building.

In 2022, we ensured that these findings have flooded into the public consciousness, to debunk the pervasive narratives of these women as 'ISIS Brides' which has been the dominant narrative in the British press for many years.

In February 2022, the **All-Party Parliamentary Group for Trafficked Britons in Syria**, for which Reprieve is the secretariat, released their report, following an inquiry. This was widely reported in the media and was subsequently

cited in the US State Department's annual Trafficking in Persons Report. This bolsters the findings of Reprieve's own report in April 2021, *Trafficked to ISIS*, which found that a significant majority (at least 63%) of the British women in Syria were likely human trafficking victims.

In August 2022, we worked with Christina Lamb, Chief Foreign Correspondent at The Sunday Times, on a story that emerged from a visit to the detention camps. She met trafficking victims herself, who told their stories for the first time. This became the cover story in The Sunday Times on 6 August and marked a turning point in how the issue was being reported.

We have seen a significant shift in how the debate is framed in the media as a result. Increasingly, we have been able to convince journalists and commentators to avoid using the deeply problematic term 'ISIS Bride'. As a result, there is increased understanding in the public consciousness that many of these people are victims of trafficking, were children when they were taken to Syria, and were forced into marriage, domestic servitude, and sexually exploited. Amplifying the voices of the women themselves has further enhanced this narrative shift and is the result of many years of Reprieve's relationship and trust building, and our ability to meet with our clients in the detention facilities.

I don't blame people back home for labelling us as Isis wives, but I just want them to know our story, to know there are girls here who were taken at 12.

Amira, detained in Al-Hol, speaking to Christina Lamb from The Sunday Times

Extrajudicial Executions

Over the last 20 years, the War on Terror has led to a proliferation of US drone strikes in the Middle East, Central Asia and Africa. At least 4,892 people have been killed in US drone strikes in Yemen, Pakistan and Somalia over the past decade, rising to almost 8,000 in some estimates.

When President Biden assumed office in 2021, he promised to end the “forever wars” authorized by the 2001 Authorization for Use of Military Force. However, in July 2021, President Biden went back on his pledge to end the endless wars, announcing the adoption of an “over the horizon” counterterrorism strategy reliant on drone strikes in situations that fall below the threshold of armed conflict. Throughout 2022, against this backdrop, we have advanced our work to seek accountability and redress for the use of lethal force outside of armed conflict.

For over a decade, Reprieve has built relationships with affected communities to investigate the use of lethal strikes, seek strategic litigation opportunities, and conduct political advocacy, working closely with investigators and organisations on the ground, including Foundation for Fundamental Rights in Pakistan. In doing so, we remain committed to seeking redress and accountability for victims of lethal force, and an end to extrajudicial killings in the context of “counterterrorism”.

Key achievements in 2022

- Working in collaboration with partners at the **European Center for Civil and Human Rights** and Italy’s **Rete Italiana Pace e Disarmo**, we filed a criminal complaint in Italy, regarding a US airstrike launched from Sigonella airbase in Sicily, which killed 11 innocent Libyans in 2018. A murder investigation has officially been opened, and two public prosecutors have been assigned to the case.
- We supported Adel al Manthari, the survivor of a drone strike in Yemen 2018 that killed four of his relatives and left him catastrophically injured. We filed a complaint to US Central Command (CENTCOM) with a request for compensation and support with Adel’s medical evacuation to Egypt in April 2022. Reprieve teamed up with campaign group **Ban Killer Drones** to get Adel the medical care he urgently needed, and he underwent successful operations to save his legs and address the injuries caused by the strike. He is currently undergoing physiotherapy in Egypt to recover his independence.
- Working with our partners, **Zomia Center** and **Civilians in Conflict (CIVIC)**, we have conducted political advocacy regarding the US Department of Defense’s new civilian harm policy: the Civilian Harm Mitigation and Response Action Plan (CHMR-AP), briefing the Department of Defense officials and Congressional offices on our recommendations and concerns.

It is appalling that innocent people, civilians who have no connection to armed groups, are left to fend for themselves.

Aisha Dennis, Reprieve’s Extrajudicial Executions Project Lead, reported by The Intercept



Adel al-Manthari receiving visitors in hospital

Did you know?

To date, Adel al-Manthari's medical care has cost over \$40,000, more than 10 times the average annual income in Yemen. Adel was injured by a US drone, but has received no compensation. His treatment in 2022 was funded exclusively through public donations.

Why can the U.S. not admit its mistake, as it grudgingly did after an American drone killed 10 members of the same family in Afghanistan last year? Why will it not make amends?

Adel al-Manthari, drone strike survivor, writing in an op-ed in New York Daily News

Case study

Adel al-Manthari

Adel al-Manthari was a senior civil servant in the Yemeni Government. In March 2018, he was travelling with four of his relatives, when a US missile struck the SUV they were travelling in, near the village of Al Uqla in Yemen. Three of his relatives were killed instantly. The other died in hospital a few weeks later. Adel was the sole survivor but was left seriously injured. His entire left side was burned, his right hip fractured, and catastrophic injuries to his left hand have left him disabled.

In response to media coverage of Adel's story in the Daily Beast, and New York Daily News, CENTCOM, who were responsible for the strike, acknowledged in a press release that they were aware of reports of "alleged civilian casualties" and that "a credibility assessment is being conducted." The US never revealed the results of that assessment, and, in April 2019, in its annual civilian casualty report to Congress, the US Department of Defense (DoD) asserted that there had been no civilian casualties caused by the strike, or indeed in any strike in 2018.

Adel exhausted his savings and went into debt to get the life-saving treatment he needed following the strike, and he was unable to complete his treatment and follow-up. Over the years that followed, his condition deteriorated to the point where in March 2022, he was in constant pain, unable to sit or stand unaided and a surgeon in Abyan told us that he was at risk of developing gangrene and losing his legs – potentially his life.

In April 2022, we submitted a complaint to CENTCOM and senior policy advisors at the DoD, requesting an investigation into allegations of civilian casualties, an apology, compensation for suffering caused and urgent assistance with medical evacuation to Egypt. The formal complaint was accompanied by a comprehensive evidence file which included evidence of Adel's identity, his civilian

status and injuries, as well as new evidence confirming the civilian status and deaths of his relatives. In July 2022, we received notification that CENTCOM had received our complaint, and were reviewing it. We made further submissions in support of Adel's case in August and September 2022, including evidence of the medical care he had undergone because of the US strike, and we continue to press CENTCOM to respond.

In the absence of a response from CENTCOM, we teamed up with campaign group **Ban Killer Drones** and other partners to secure access to medical care in Egypt. As a result of this support, Adel underwent surgery to save his legs, and a hip replacement to increase his mobility and independence and he has received three months of intensive physiotherapy. He is no longer in pain and is now able to walk with support.

Adel's story was covered in the Daily Beast, The Intercept, The Independent, and Democracy Now and widely shared on social media. We raised his case through advocacy, in the context of wider policy conversations about accountability and the US policy on Civilian Harm Mitigation and Response Action Plan (CHMR-AP) published in August 2022. In October 2022, in partnership with our sibling organisation **Reprieve US**, we met with the offices of Senators Elizabeth Warren, Richard Blumenthal, and Bernie Sanders, and Representatives Sara Jacobs (on behalf of the Protection of Civilians in Conflict Caucus), Ilhan Omar, Ro Khanna, Tom Malinowski, and Andy Kim, who all expressed interest in Adel's case, and we expressed our dismay at CENTCOM's silence.

Adel is still undergoing physiotherapy and waiting for a substantive response from CENTCOM. We continue to highlight Adel's case as an example of why the US' current approach to civilian protection needs to change.

Guantánamo and Life

After Guantánamo

2022 marks 20 years since the prison at Guantánamo opened. Since then, nearly 800 Muslim men have been detained without charge or trial. At the end of 2022, just 35 remained.

Reprieve continues to be renowned for its Guantánamo expertise, having been one of the first non-governmental organisations to gain access, and to legally represent detainees. As 2022 drew to a close, we were supporting three remaining clients, all of whom have now been cleared for release by the parole-like process of the Periodic Review Board. Working with their legal counsel, we secured two releases this year.

Our Life After Guantánamo programme – the only project in the world solely dedicated to assisting individuals formerly detained in Guantánamo – has been fundamental to our ability to secure releases, complete safe repatriations and resettlements, and serve former detainees’ holistic needs post-release. Since 2009, we have supported 76 released men in 29 countries.

Alongside this, we advocate both publicly and privately for the complete closure of the prison, ramping up pressure on the Biden Administration to remain accountable to their promises to do so.

Key achievements in 2022

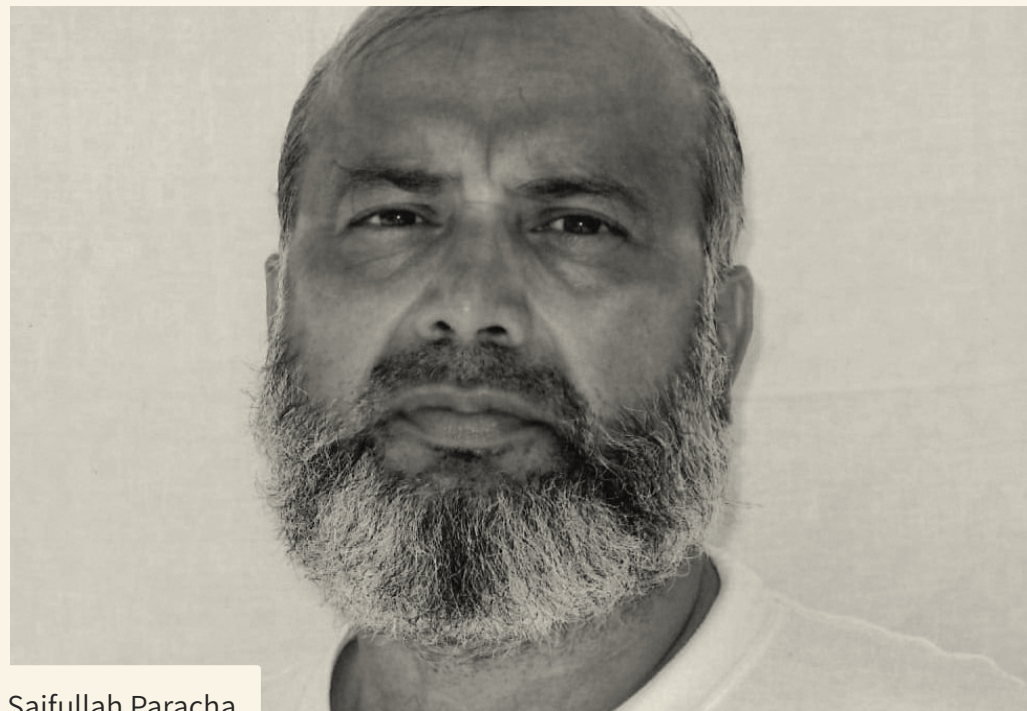
- In June 2022, our client Asadullah Haroon Gul returned home to Afghanistan, having been detained for 15 years without charge or trial. This follows the victory we secured in October 2021 in Asadullah’s habeas corpus case, alongside the law firm **Lewis Baach Kaufmann Middlemiss**.
- In July 2022, our client Khalid Qasim was cleared for release by the Periodic Review Board. Six key US agencies, including the Department of Defense and Homeland Security, unanimously agreed that he posed no threat to US security. All our clients have now been cleared through
- In October 2022, our client Saifullah Paracha returned home to Pakistan, having been detained for 20 years without charge or trial. Saifullah was the oldest detainee still at Guantánamo, aged 75.
- In addition to securing releases, our Life After Guantánamo programme supported 17 cases in 12 countries across the world. The foundation of this work is securing legal status for released men, for example securing passports for former detainees.

Asad missed his daughter’s entire childhood and he will never get back what has been taken from him, but he is now at least able to rebuild his life with his family, who have waited so long to see him.

Mark Maher, Asadullah Haroon Gul’s lawyer at Reprieve, on his release



Asadullah Haroon Gul



Saifullah Paracha

Saifullah is returning to his family as a frail old man, having been taken from them in the prime of his life. That injustice can never be rectified.

Maya Foa, Joint Executive Director of Reprise, reported by CNN

Case study

Two releases from Guantánamo this year

This year, we secured the release of two of our clients – Asadullah Haroon Gul and Saifullah Paracha – from Guantánamo, working with their legal counsel. They are now both rebuilding their lives with their families and being supported by our Life After Guantánamo programme. This programme was critical to supporting their releases through the Periodic Review Board process and demonstrating the plan for each man post-release.

Asadullah Haroon Gul

In June 2022, Asadullah Haroon Gul was released from Guantánamo, having been incarcerated for 15 years without charge or trial. Asad had been unlawfully detained in Guantánamo since 2007 and has suffered severe physical and psychological torture. His family feared him dead for many years and for the first nine years of his captivity he did not have access to a lawyer, despite multiple attempts to seek legal representation.

Reprise and the law firm Lewis Baach Kaufmann Middlemiss worked to file a writ for a petition of habeas corpus on Asad's behalf in 2016, demanding his release. After years of litigation, in October 2021, we prevailed: the District Court for the District of Columbia ruled that Asad's detention was not legal and the judge ordered his release. Asad was the first Guantánamo Bay detainee in over 10 years to win

a habeas case. After months of waiting for the government to act, in April 2022, we moved to hold the government in contempt of court for failing to comply with its order of release. Asad's release in June was the result of a hard-fought battle. We are now supporting Asad to access the necessary services he requires to help him heal and rebuild his life. His daughter's entire childhood was stolen from him but he is now, finally, reunited with his family.

Saifullah Paracha

In October 2022, our client Saifullah Paracha followed in Asad's footsteps and was released after being imprisoned without charge or trial for almost 20 years. Saifullah was kidnapped by US personnel in July 2003 while in Thailand on a business trip. He was rendered to Bagram air base in Afghanistan, a black site notorious for the physical and psychological torture of detainees. A year later, Saifullah was flown to Guantánamo in shackles. During Saifullah's incarceration, his health has deteriorated severely – he has had three heart attacks, the second while detained by the US in Bagram and the third in June 2020 at Guantánamo.

Saifullah had been unanimously cleared for release by the Periodic Review Board in 2021. At the age of 75, he is now finally reunited with his family.

Did you know?

We started working in Guantánamo because all of the prisoners initially faced the death penalty. Through this work, we have developed in-house expertise on fighting arbitrary detention in the context of "counterterrorism". This has enabled us to support many more people across the world and led directly to our work with those in unlawful detention in North East Syria.

Plans for the future

Reprieve intends to continue working towards our vision; a world without the death penalty and extreme human rights abuses carried out in the name of “counterterrorism” or “national security”. We will do this through a multi-pronged approach of investigation, strategic litigation, advocacy, communications and campaigns.

Through 2023, we will continue to strive to uphold justice and the rule of law, to hold power to account and fight unlawful state abuses, and to defend and save lives across the world.

We will:

- ▶ Work with our clients, their families and communities, and others to support those with lived experience of the abuses we work against to share insights into the devastating impact of these abuses, and to explore how we can work together to change the negative public portrayal of their relatives and communities;
- ▶ Limit the use of the death penalty across the world by undertaking investigations, casework and/or litigation – in partnerships with other organisations and individuals – on cases with the potential to create systemic change;
- ▶ Engage institutions, governments, civil society, corporations and the public in the fight for abolition of the death penalty worldwide and the end to extreme human rights abuses, focusing specifically on the US, Asia, the Middle East and Africa;
- ▶ Continue our work preventing the misuse of medicines; working with stakeholders across the pharmaceutical industry who do not wish their life-saving drugs to be used in life-ending executions;
- ▶ Stop ongoing rendition, unlawful detention and torture/cruel, inhuman and degrading treatment associated with “counterterrorism” and “national security”;
- ▶ Work to secure the release and repatriation or resettlement of the remaining Reprieve clients from Guantánamo Bay and support their reintegration;
- ▶ Continue to call for the repatriation of foreign nationals held in detention camps and prisons in North East Syria, countering the current narrative and building a network of allies;
- ▶ Investigate, expose and seek justice for victims of extrajudicial killings in the name of “counterterrorism” or “national security”, including off-battlefield use of weaponised drones and the use of, or collusion with, other mechanisms for state-sponsored assassination;
- ▶ Shine a light on UK complicity in abuses within Reprieve’s remit, and expose and challenge government policies which may lead to abuses;
- ▶ Hold to account those who perpetrated or colluded with past human rights abuses, ensuring a public record of abuses committed and that lessons are learnt from past injustices;
- ▶ Hold the US, the UK and their European allies accountable to the highest standards in their responses to allegations of extreme crime;
- ▶ Remain agile and responsive to emerging threats associated with the use of the death penalty and human rights abuses carried out in the name of “counterterrorism” or “national security”;
- ▶ Protect the rule of law and ensure justice is delivered fairly and justly and for all;
- ▶ Build global public awareness and support for the issues Reprieve works on; shifting the debate, highlighting individual cases and umbrella themes of abuse and injustice;
- ▶ Work with partner organisations across the world, building a network of organisations tackling similar issues;
- ▶ Identify and work with other organisations, activists, lawyers and other allies across our geographic areas of work.

Fundraising

In 2022 we received income of

£3,603,319

2022 focus

Throughout 2022, Reprieve’s Development Team focussed on raising income, building the profile of the organisation and public education. Our 2022 income is very slightly higher than that of 2021 and is testament to the extraordinary generosity of our supporters as well as the hard work and dedication of our Development Team.

Charitable organisations

The focus of our fundraising efforts remains on generating income from charitable organisations, statutory bodies and individuals. Income from charitable organisations grew from 2021 due to some new grants as well as some uplifts to existing grants being awarded.

Individual donations

In 2022 the rising cost of living and uncertain economic climate resulted in a decrease in individual donations from the general public. From May 2022 we saw a 24% reduction in one off gifts of £1,000 or less compared to gifts in 2021. We were very grateful to maintain support from Reprieve Members, donors who give through direct debits or standing orders on a monthly or regular basis. We were able to make up the decrease in income through our events programme and the continued support of individuals within the major donor programme whilst also closely monitoring expenditure.

Corporate

In 2022, we maintained our income from a number of corporate supporters.

Donation and fundraising policies

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 or commercial participators.

We are registered with the Fundraising Regulator and comply with all the relevant standards set out in the Code of Fundraising Practice.

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. Any serious complaint would be escalated to our Senior Leadership Team and Trustees. Reprieve may involve internal or external lawyers if deemed necessary. Reprieve did not receive any fundraising complaints in 2022.

We take our duty of care to our supporters seriously and have a safeguarding policy agreed by the Board of Trustees which forms part of the contract of all Reprieve staff. We judge carefully how we communicate to supporters – 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. On all communications we have an obvious and easy way to perform an unsubscribe action. Where we identify that a supporter is vulnerable and does not have capacity we would not accept a financial donation and are committed to ensuring that our communications with all supporters are respectful and mindful of their circumstances. In these incidents we would proactively cease communication with the individual and ensure they do not re-join our mailing list. We review and update regularly our policy regarding protection of vulnerable supporters.

Thank you to our supporters

We are extremely grateful to all those who continue to stand in solidarity with Reprieve for all the support they provide – giving up their time, money and in-kind support to help us uphold human rights. We are committed to ensuring that our income is used efficiently, effectively and responsibly by making every pound count in our fight to save lives and deliver justice.

Reprieve relies on the generosity of our supporters and partners to continue our investigations, litigation, casework and campaigns. Without your support, we would not have achieved all we have been able to over the past year. We also receive steadfast support from our Patrons and Ambassadors and would like to thank them for everything they did for Reprieve in the last 12 months.

We are thankful to everyone who chooses to support us:

A4ID's Rule of Law Expertise Programme	Joseph Rowntree Reform Trust	The Swiss Federal Department of Foreign Affairs
Akin Gump Strauss Hauer and Feld LLP	Laura Kinsella Foundation	The Tinsley Charitable Trust
Bertha Foundation	The Law Society Charity	The Tolkien Trust
Bryan Cave Leighton Paisner	Lund Trust	Vital Projects Fund
The David and Elaine Potter Foundation	Mark Stephens	Woodford Family Charitable Trust
David Kogan	The Muriel Jones Foundation	The Woodward Charitable Trust
David and Victoria Gill	Persula Foundation	We would also like to thank the many, many donors, supporters and partners who could not be named in this report or wished to remain anonymous; Jane Hogarth, Vanessa Bowcock and Lucinda Jamieson for their fundraising support, as well as those who remembered Reprieve in their legacy – their generosity will power a lasting impact, far beyond 2022.
European Union	Players of People's Postcode Lottery	
Evan Cornish Foundation	Reed Smith LLP	
The Fidelis Foundation	Robert Byass	
Foreign, Commonwealth & Development Office	The Roddick Foundation	
Highway One Trust	Roger Ross and the team at Lots Road Auctions	
Hollick Family Foundation	Rupert Bondy	
International Bar Association Human Rights Institute Trust	Sigrid Rausing Trust	
Joseph Rowntree Charitable Trust	The Sounouyergon Fund, hosted by Swiss Philanthropy Foundation	

Patrons

Alan Bennett
Gordon Roddick
Jon Snow
Julie Christie
Lord (Ken) Macdonald of River Glaven QC
Marina Warner
Baroness (Martha) Lane-Fox of Soho
Paul Hamann
Ruth Rogers
Dame Vivienne Westwood

Ambassadors

David Morrissey
Sophie Okonedo
Lady Sue Woodford-Hollick
Victoria Miro

We would like to pay a special tribute to Dame Vivienne Westwood who sadly died at the end of 2022. We thank Dame Vivienne for all she did for Reprieve. We were very lucky to have her as a Patron.

If you would like further information or to discuss how you can support our work please contact us at supporters@reprieve.org.uk or to make a gift, please visit our website at www.reprieve.org

The financial statements contained in this report have been prepared in accordance with the FRS 102 Statement of Recommended Practice (SORP), ‘Accounting and Reporting by Charities’, applicable accounting standards and the Companies Act 2006.

Overview

The year to 31 December 2022: total income generated increased by £22,212 whilst expenditure increased by £244,686 as compared to 2021.

Reprieve has continued efforts to diversify our funding sources. However in 2022 we experienced setbacks with the rising cost of living and uncertain economic environment affecting the ability of many of our supporters to make charitable donations. This led to a reduction in income from the previous year from the general public for the first time since we started our individual giving programme. However, we were able to withstand these challenges by increasing income from trusts, foundations and statutory bodies and by making prudent expenditure decisions. We are very proud to have been able to very slightly grow our income from 2021. Our financial reserves position remains strong.

Throughout 2022, Reprieve employed an average of 43 full time staff.

Income

Total income for 2022 was £3,603,319 compared with £3,581,107 in the previous year, an increase of 0.6%. A breakdown of donations and grants received is shown in notes 2 and 3 to the financial statements.

Expenditure

Total expenditure in the year increased to £3,720,994 from £3,476,308 in 2021, an increase of 7.0%. This increase in expenditure was reflected in the planned budget for 2022 and was largely due to a decision to increase staff in certain strategic areas as well as an increase in programmatic costs as the world opened up again post pandemic.

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 abuses in counter-terrorism (ACT), the two main areas of work by which the charity furthers its charitable objects. Expenditure on charitable activities was £3,333,598 in 2022 (£2,337,484, DP and £996,114, ACT) compared to £3,100,979 in the previous year, an increase of 7.5%.

Our fundraising costs in 2022 were £387,396, a slight increase from £375,329 in 2021. 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.

Our fundraising costs amounted to 10.4% of our expenditure and 10.8% of our income for the year. For every pound we raised in income 89.2p was spent on our charitable activities. This is a slight increase on the figure for 2021 (86.5p).

At the end of 2022, we were regularly communicating with over 90,000 supportive individuals, and had managed to increase the funding commitment of several trusts and foundations, as well as winning new statutory funding. This has helped us mitigate the volatility of the economic climate and ensure that we were able to continue with our strategic mission.

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

Balance sheet

The balance sheet on page 36 of the financial statements shows the financial position of the charity on 31 December 2022. Total net assets at the year-end were £1,451,870, made up of unrestricted funds of £1,439,073 and restricted funds of £12,797. Net assets were slightly lower compared to 2021 when we held £1,569,545 of net assets.

Financial outlook

Reprieve's financial position remains strong and the charity is well placed to meet its current and future commitments. During 2022 we undertook scenario planning throughout the year to identify management action in the event that any of the planned income did not materialise. We also prioritised creating more detailed project budgets in order to be able to grow our restricted income and secure increased funding for our activity costs.

Reprieve relies on the generosity of our donors and supporters and in particular we are incredibly fortunate to have a large number of trusts, foundations and individuals who have supported our work for a number of years. This is particularly important as much of our work takes time and it often takes us many years to secure justice for the people we seek to support. We remain very grateful to those who give their money to fund our work and in particular to those who have stood by our side for a number of years.

We view 2023 positively as we are beginning the year with a high percentage of confirmed income and with a strong strategy to continue to secure new sources of income from trusts and foundations as well as from individual supporters. We continue to have ambitious fundraising targets but we remain confident that with the past investment we have made in the fundraising team we will be able to achieve these. We do recognise the continued challenge of the external economic environment and we will continue to take proactive steps to monitor and mitigate this impact.

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. We aim to be flexible and nimble in our operational activities and require 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 and is reviewed annually. 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.

As part of the review of the reserves policy in December 2022, the Trustees reaffirmed their view that the target level of reserves should be between 4 months and 5.5 months of 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 Joint Executive Directors that the reserves are likely to fall outside the acceptable target range. The Board also agreed a wider review of our reserves policy to be undertaken in late 2023 to ensure that the policy remains the best model for Reprieve.

The charity's total reserves at 31 December 2022 are £1,451,870 of which £12,797 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 (£24,005)) at 31 December 2022 were £1,415,068 which represents 4.7 months' operating costs based on 2023's anticipated running costs.

The Trustees felt it prudent to maintain the charity's reserves above 4 months to allow for

the opportunity to strategically invest in planned work and to withstand significant unexpected risks that could affect the charity, including significant income fluctuations or unexpected payments.

Risk statement

The 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. In 2022, the Risk Committee met three times to monitor and update the organisation's risk register, which identifies potential risks and mitigation. 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. The risk register is a comprehensive document setting out all risks identified. These risk areas are monitored regularly and principal risks and uncertainties are flagged.

In 2022, the principal risks and uncertainties identified by the charity were as follows:

Risk identified	Action taken to mitigate the risk
<p>External</p> <p>Turbulent political environment or economic environment</p> <p>The volatile economic situation and rising cost of living, the crisis in Ukraine, and regime, legal and regulatory changes in countries where we work all presented risks to our ability to effectively carry out our work and our ability to fundraise.</p>	<ul style="list-style-type: none"> Successful growth in trust, foundation and statutory income as well as a successful membership retention and uplift strategy. Strategic use of in-country fellows, consultants, local partners and external counsel to inform highly contextualised mitigating actions and adjustments as needed. Risk Committee and Board monitoring of impacts of political and economic factors.
<p>Operational</p> <p>Loss of critical, confidential or personal data or assets</p> <p>Our shift to hybrid working long term following increased remote work during the Covid-19 pandemic has increased risk to the security of our data and assets.</p>	<ul style="list-style-type: none"> All work carried out within a remote desktop environment. Transitioned to new IT supplier who carried out a needs assessment for the organisation to identify ways to strengthen our security protocols. Prioritised data protection policies and compliance.
<p>Operational</p> <p>Safeguarding of clients and staff</p> <p>The protection from harm of our staff and clients is a priority for Reprieve and remains one of the principal risks of any charity working with vulnerable individuals.</p> <p>In 2022, our staff resumed travel to higher risk destinations.</p>	<ul style="list-style-type: none"> Safeguarding policy and safety and security policy in place and updated annually. Robust travel planning and risk assessment procedures. Risk Committee and Board oversight of travel to higher risk destinations. Safety and security training incorporated into induction for all new starters and provided to all in-country fellows. Safeguarding training provided to all new starters during 2022. Legal advice sought on complex security and safeguarding matters.

Financial

Inadequate reserves or cashflow

Reprieve is a charity that is dependent upon donations and grants from individuals, trusts and institutional donors.

The financial stability and appropriate use of finances is vital to ensure that Reprieve is able to continue to meet its charitable objects.

- Clear and ambitious fundraising strategy forming the basis of the annual budget reviewed by the Finance Committee at least quarterly.
- Monthly Development Team meetings to assess income and success of fundraising strategy.
- Reserves policy reviewed annually by the Board and monitored on an ongoing basis at the Finance Committee meetings.

Financial

Fraud or theft

As a small charity working in high risk countries there is a significant risk of fraud or theft of charity resources.

- Robust financial policies and procedures in place.
- Regular oversight of financial controls by Finance Committee.

Compliance

Breach of foreign laws and regulations

During 2022, we undertook some work in and travel to countries which are sanctioned by the US, UK and EU.

- Financial sanctions and anti-terrorism procedures in place including screening.
- External legal advice sought.
- Risk Committee and Board approved decisions on ongoing casework.
- Reprieve shares knowledge and insight on sanctions and implications with sector wide lawyers' working group.

Operational

Senior management changes

2022 saw some turnover in the senior management team as valued colleagues took parental leave or moved on to new opportunities and we in turn welcomed new colleagues to the team.

- Extensive scenario mapping exercise to ensure the capacity and resource to manage the organisation's work.
- Handovers were thorough and staged through the year to the extent possible.

Governance and decision making

Reprieve is a company limited by guarantee incorporated on the 11 April 2006 and is governed by its 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.

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 the Joint Executive Directors as well as several committees that consist of Board Members and senior staff members.

- ▶ A Risk Audit Committee was established in 2010 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 established in 2014 as a sub-committee of the Board to consider Board development and nominations for new Trustees to be recommended for approval by the full Board.

- ▶ A Development Committee was established in 2014 as a sub-committee of the Board 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 2022. 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 usually 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. This did not take place in 2022 as Reprieve recovered from the impacts of Covid-19 but we are hopeful that it may be possible in 2023. 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.

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

Staff team

Joint Executive Directors Anna Yearley and Maya Foa led the staff team in 2022.

In addition to the Joint Executive Directors, two other Directors, Daniel Dolan and Chai Patel provided oversight of the casework and advocacy teams. The Directors are supported by a team of Deputy Directors who provide

direction and support for Reprieve's work. Together, these senior staff members are the Key Management Personnel, taking collective responsibility for ensuring the effective management and forward planning of Reprieve in line with decisions of the Board.

During 2022, Reprieve employed an average of 43 employees and ended the year with 40 employees. A number of 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 fellows, interns and secondees, 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 Joint Executive Directors and approved by the Board through the annual budget approval process. The Joint Executive Directors' salaries are 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.

Reprieve has always maintained a transparent salary structure. Our current policy is that the highest paid member of staff should not be paid more than double the lowest paid member of staff (on a full-time basis).

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 Joint Executive Director and Head of Finance submit financial reports to each Board of Trustees meeting. During 2022, the Joint Executive Directors and the Deputy Director for Legal and Governance were authorised signatories of the bank accounts. Transactions made online require two separate logins. The Joint 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 Joint Executive Director and Head of Finance. 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.

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 Trustee's responsibilities

The Trustees (who are also directors of Reprive 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; and
- ▶ 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.

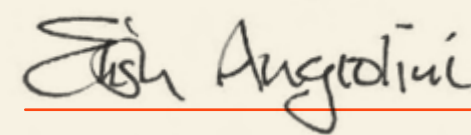
So far as each of the Trustees is aware at the time the report is approved:

- ▶ there is no relevant audit information of which the company's auditors are unaware;
- ▶ 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; and
- ▶ 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 25 April 2023 and signed on their behalf by:



Lady Elish Angiolini DBE PC KC FRSA FRSE
Chair of the Board of Trustees

Independent auditor's report on the financial statements

Opinion

We have audited the financial statements of Reprieve (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 2022 and of its income and expenditure for the year then ended;
- ▶ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ▶ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material

misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ▶ the information given in the Trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ▶ the Trustees' report, which is also the directors' report for the purposes of company law, has 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. 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, or returns adequate for our audit have not been received from branches not visited by us; or

- ▶ the financial statements are not in agreement with the accounting records and returns; or
- ▶ certain disclosures of Trustees' remuneration specified by law are not made; or
- ▶ we have not received all the information and explanations we require for our audit; or
- ▶ the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ▶ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ▶ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant

to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011), those that relate to data protection (General Data Protection Regulation), employment laws, safeguarding and health and safety; and

- ▶ identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ▶ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ▶ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ▶ performed analytical procedures to identify any unusual or unexpected relationships;
- ▶ tested journal entries to identify unusual transactions;
- ▶ assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;

- ▶ used data analytics to investigate the rationale behind any significant or unusual transactions; and
- ▶ tested authorisation controls on expenditure items, ensuring all expenditure was approved in line with the charitable company's financial procedures.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ▶ agreeing financial statement disclosures to underlying supporting documentation;
- ▶ reading the minutes of meetings of those charged with governance; and
- ▶ enquiring of management as to actual and potential litigation and claims.

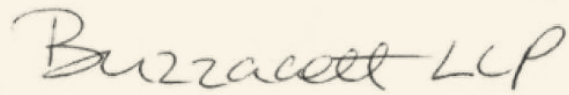
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's 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.



Catherine Biscoe (Senior Statutory Auditor)

For and on behalf of Buzzacott LLP, Statutory Auditor, 130 Wood Street, London EC2V 6DL

Date: 3 July 2023

Financial statements

Statement of financial activities

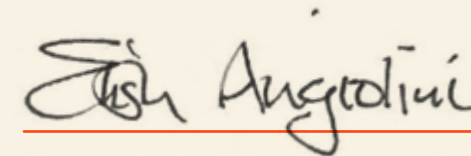
	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	1	1,538,974	50,870	1,589,844	1,703,864
Charitable activities					
Death penalty (DP)	2	304,388	1,134,846	1,439,234	1,243,611
Promotion of human rights in counter-terrorism (ACT)	2	274,372	291,341	565,713	555,018
Other trading activities	3	220	—	220	3,069
Investments	4	8,308	—	8,308	3,545
Rent rebate		—	—	—	72,000
Total		2,126,262	1,477,057	3,603,319	3,581,107
Expenditure on:					
Raising funds	5	375,007	12,389	387,396	375,329
Charitable activities					
Death penalty (DP)	6	1,134,219	1,203,265	2,337,484	2,010,776
Promotion of human rights in counter-terrorism (ACT)	6	714,458	281,656	996,114	1,090,203
Total		2,223,684	1,497,310	3,720,994	3,476,308
Net (expenditure) income	9	(97,422)	(20,253)	(117,675)	104,799
Net movement in funds		(97,422)	(20,253)	(117,675)	104,799
Reconciliation of funds					
Total funds at 1 January		1,536,495	33,050	1,569,545	1,464,746
Total funds at 31 December	15, 16	1,439,073	12,797	1,451,870	1,569,545

All of the charity's activities derived from continuing operations during the above two financial periods. The charity has no recognised gains and losses other than those shown above. Full comparative figures by fund are shown in note 21.

Balance sheet

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	11	24,005	46,061
Current assets			
Debtors	12	339,242	324,713
Cash at bank and in hand		1,497,742	1,871,410
		1,836,984	2,196,123
Liabilities			
Creditors: amounts falling due within one year	13	(409,119)	(572,639)
Net current assets		1,427,865	1,623,484
Total assets less current liabilities		1,451,870	1,669,545
Creditors: amounts falling due after more than one year	14	—	(100,000)
Net assets		1,451,870	1,569,545
Charity funds			
Restricted funds	15, 16	12,797	33,050
Unrestricted funds	15, 16	1,439,073	1,536,495
Total funds		1,451,870	1,569,545

The financial statements were approved and authorised for issue by the Trustees of Reprive, Company Registration Number 05777831 (England and Wales) on 25 April 2023 and signed on their behalf by:



Lady Elish Angiolini DBE PC KC FRSA FRSE (Chair)



Luca Bosatta (Treasurer)

The notes on pages 41 to 47 form part of these financial statements.

Statement of cash flows

	Notes	2022 £	2021 £
Cash flows from operating activities			
Net cash (used in) operating activities	A	(381,976)	(348,499)
Cash flows from investing activities	B		
Interest received		8,308	3,545
Purchase of furniture, fittings and equipment		—	(46,512)
Net cash provided by (used in) investing activities		8,308	(42,967)
Change in cash and cash equivalents in the year		(373,668)	(391,466)
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2022		1,871,410	2,262,876
Cash and cash equivalents at 31 December 2022		1,497,742	1,871,410

A. Reconciliation of net (expenditure) income to net cash flow from operating activities

	2022 £	2021 £
Net (expenditure) income for the year (as per the statement of financial activities)	(117,675)	104,799
Adjusted for:		
Depreciation charges	22,056	27,324
Interest received	(8,308)	(3,545)
(Increase) in debtors	(14,529)	(74,112)
(Decrease) in creditors	(263,520)	(402,965)
Net cash (used in) operating activities	(381,976)	(348,499)

B. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	526,160	708,134
Notice deposits	971,582	1,163,276
Total cash and cash equivalents at the end of the year	1,497,742	1,871,410

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies

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

Basis of preparation

These financial statements have been prepared for the year to 31 December 2022 with comparative information provided in respect to the year 31 December 2021.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS 102) (second edition effective 1 January 2019) – (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.

The financial statements are presented in sterling and are rounded to the nearest pound.

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect of a period of one year from the date of approval of these financial statements.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Company status

Reprieve is a company limited by guarantee, registered in England and Wales, registered address 10 Queen Street Place, London, EC4R 1BE. It was incorporated on 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 estimates and areas of judgement

In the application of the accounting policies, Trustees are required to make judgements, 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.

The items in the accounts where these judgements and estimates have been made include:

- Estimating the values for gifts-in-kind. In 2022 and 2021, the charity has made the judgement that for all donated services received, the charity would not be willing or able to pay on the open market for an alternative item that would provide a benefit to the charity equivalent to the donated service, and therefore these have been valued in the financial statements at £nil; and
- Determining the basis for allocating support costs across expenditure categories.

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. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the

income is to be expended in a future accounting period.

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.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Gifts in kind

Donated professional services are recognised as income when the charity has control over them, any conditions associated with the donated service have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably.

On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount that the charity would have been willing to pay to obtain those services on the open market; a corresponding amount is then recognised in expenditure in the same period as the receipt.

In accordance with the Charities SORP (FRS102), the time of general volunteers is not recognised.

Income from charitable activities

Income from grants is recognised when the charity has confirmation of both the amount and settlement date. In the event of grants pledged but not received, the amount is accrued for where the receipt is considered probable.

In the event that a grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from other trading activities

Income from other trading activities is recognised to the extent that it is probable that the economic benefits will flow to the charity and the revenue can be measured reliably. It is measured at fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 expenditure in relation to the death penalty and the promotion of human rights in counter-terrorism and an allocation of support costs.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. 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.

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	3 years straight line
Furniture & fittings	3 years 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.

Benefits received and receivable, such as rent-free periods, as an incentive to sign an operating lease are recognised on a straight line basis over the non-cancellable contracted term of the lease in line with FRS102.

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 expenditure is therefore stated inclusive of irrecoverable VAT.

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. They have been discounted to the present value of the future cash receipt where such discounting is material.

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.

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. They have been discounted to the present value of the future cash payment where such discounting is material.

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.

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.

Taxation

Reprieve is a registered charity and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Notes to the financial statements

1. Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Donations	1,289,700	50,870	1,340,570
Tax claimable on Gift Aid donations	187,778	—	187,778
Other corporate donations	61,496	—	61,496
	1,538,974	50,870	1,589,844
	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Donations	1,406,299	46,400	1,452,699
Tax claimable on Gift Aid donations	182,503	—	182,503
Other corporate donations	68,662	—	68,662
	1,657,464	46,400	1,703,864

2. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Promotion of human rights in counter-terrorism (ACT)			
Bertha Foundation	—	117,662	117,662
Joseph Rowntree Charitable Trust	—	25,000	25,000
Joseph Rowntree Trust	—	15,096	15,096
Lush	5,000	—	5,000
Open Society Institute	76,140	—	76,140
Reprieve US	27,306	105,503	132,809
Roddick Foundation	—	26,080	26,080
Sigrid Rausing Trust	100,000	—	100,000
The David and Elaine Potter Foundation	2,500	—	2,500
Tolkien Trust	47,500	—	47,500
Other grants (below £2,000)	15,926	2,000	17,926
	274,372	291,341	565,713

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Death penalty (DP)			
Cornell	—	11,494	11,494
European Commission	—	459,127	459,127
Evan Cornish Foundation	—	10,000	10,000
Foreign, Commonwealth & Development Office	—	131,987	131,987
International Bar Association	30,016	—	30,016
Joseph Rowntree Charitable Trust	—	25,000	25,000
Lush	5,000	—	5,000
Open Society Institute	76,140	65,221	141,361
Postcode Lottery	—	300,000	300,000
Reprieve US	27,307	—	27,307
Roddick Foundation	—	26,080	26,080
Role UK	—	39,931	39,931
Sounouyergon Foundation	—	11,503	11,503
Sigrid Rausing Trust	100,000	—	100,000
Swiss Federal Department of Foreign Affairs	—	26,290	26,290
The David and Elaine Potter Foundation	2,500	—	2,500
Tolkien Trust	47,500	—	47,500
Vital Projects Fund	—	22,989	22,989
Other grants (below £2,000)	15,925	5,224	21,149
	304,388	1,134,846	1,439,234
Total	578,760	1,426,187	2,004,947

2. Income from charitable activities (continued)

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Promotion of human rights in counter-terrorism (ACT)			
Bertha Foundation	—	114,362	114,362
Clifford Chance	—	25,160	25,160
CRH Trust	5,000	—	5,000
HMRC JRS GRANT	2,437	—	2,437
Joseph Rowntree Charitable Trust	—	50,000	50,000
Joseph Rowntree Trust	—	18,096	18,096
Open Society Institute	—	18,267	18,267
Reprieve US	—	47,748	47,748
Roddick Foundation	—	47,077	47,077
Sigrid Rausing Trust	100,000	—	100,000
The David and Elaine Potter Foundation	22,500	—	22,500
Tolkien Trust	95,000	—	95,000
Other grants (below £2,000)	3,410	5,961	9,371
	228,347	326,671	555,018

Death penalty (DP)

American Bar Association	—	1,137	1,137
Bertha Foundation	—	9,547	9,547
Clifford Chance	—	25,160	25,160
Cornell	—	23,775	23,775
European Commission	—	404,947	404,947
Evan Cornish Foundation	—	10,000	10,000
Foreign, Commonwealth & Development Office	—	141,413	141,413
Garden Court	—	4,000	4,000
German Federal Foreign Office	(180)	—	(180)
Highway One	—	10,000	10,000
HMRC JRS GRANT	2,437	—	2,437
Open Society Institute	—	39,813	39,813
Postcode Lottery	—	250,000	250,000
Reprieve US	—	47,748	47,748
Role UK	—	7,312	7,312
Sounouyergon Foundation	—	11,606	11,606
Sigrid Rausing Trust	100,000	—	100,000
The David and Elaine Potter Foundation	22,500	—	22,500

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
The Law Society Charity	—	5,000	5,000
Tolkien Trust	95,000	—	95,000
Vital Projects Fund	—	23,487	23,487
Other grants (below £2,000)	8,410	499	8,909
	228,167	1,015,444	1,243,611
Total	456,514	1,342,115	1,798,629

3. Other trading activities

	Total funds 2022 £	Total funds 2021 £
Speaker fees and book royalties	220	3,069

4. Investment income

	Total funds 2022 £	Total funds 2021 £
Bank interest	8,308	3,545

5. Cost of raising funds

	Total funds 2022 £	Total funds 2021 £
Direct costs	124,214	146,487
Support costs	52,245	50,090
Staff costs	210,937	178,752
	387,396	375,329

6. Charitable activities

	DP 2022 £	ACT 2022 £	Total funds 2022 £	Total funds 2021 £
Direct costs	857,427	249,441	1,106,868	1,057,498
Support costs	315,229	134,335	449,564	413,838
Staff costs	1,164,828	612,338	1,777,166	1,629,643
	2,337,484	996,114	3,333,598	3,100,979

	DP 2021 £	ACT 2021 £	Total funds 2021 £
Direct costs	730,183	327,315	1,057,498
Support costs	268,346	145,492	413,838
Staff costs	1,012,247	617,396	1,629,643
	2,010,776	1,090,203	3,100,979

7. Analysis of support costs

	Fundraising 2022 £	DP 2022 £	ACT 2022 £	Total funds 2022 £	Total funds 2021 £
Premises	2,986	18,017	7,678	28,681	20,851
IT	1,978	11,932	5,085	18,995	18,581
Office	4,924	29,708	12,660	47,292	91,821
Staff costs & associated costs	37,946	228,959	97,571	364,476	290,314
Governance	4,411	26,613	11,341	42,365	42,361
	52,245	315,229	134,335	501,809	463,928

	Fundraising 2021 £	DP 2021 £	ACT 2021 £	Total funds 2021 £
Premises	2,251	12,061	6,539	20,851
IT	2,006	10,748	5,827	18,581
Office	9,914	53,111	28,796	91,821
Staff costs & associated costs	31,345	167,924	91,045	290,314
Governance	4,574	24,502	13,285	42,361
	50,090	268,346	145,492	463,928

8. Governance costs

	Total funds 2022 £	Total funds 2021 £
Audit and accountancy fees	21,548	20,460
Other direct costs	2,937	2,586
Staff costs	17,880	19,314
	42,365	42,360

9. Net income (expenditure) for the year

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets:		
Owned by the charity	22,056	27,324
Pension costs	89,814	82,835
Auditors' remuneration		
audit services (excluding VAT) – current year	17,000	13,800
audit services (excluding VAT) – prior year	957	—
other services	—	900
Operating lease rentals	179,181	42,590

During the year, no Trustees received any remuneration (2021: £nil) or any benefits in kind (2021: £nil). During the year, one Trustee was reimbursed for travel expenses of £100 (2021: £nil).

10. Staff costs

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	1,959,269	1,795,601
Social security costs	232,494	197,167
Pension costs	89,814	82,835
	2,281,577	2,075,603

10. Staff costs (continued)

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

	2022 No.	2021 No.
Charitable activity		
Death penalty (DP)	22	22
Promotion of human rights in counter-terrorism (ACT)	11	12
Raising funds – fundraising	4	4
Support	6	6
	43	44

One employee (2021: two) received remuneration within the banding of £60,000 to £70,000 in the year and two employees (2021: nil) received remuneration within the banding of £70,000 to £80,000 in the 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 (including taxable benefits and employer’s pension and national insurance contributions) was £607,903 (2021: £474,215).

11. Tangible fixed assets

	Office equipment £	Furniture & fittings £	Total 2022 £
Cost			
At 1 January 2022	190,890	1,582	192,472
At 31 December 2022	190,890	1,582	192,472
Depreciation			
At 1 January 2022	144,829	1,582	146,411
Charge for the year	22,056	—	22,056
At 31 December 2022	166,885	1,582	168,467
Net book value			
At 31 December 2022	24,005	—	24,005
At 31 December 2021	46,061	—	46,061

12. Debtors

	2022 £	2021 £
Trade debtors	—	1,782
Rent deposit	—	13,041
Gift Aid tax recoverable	36,647	41,100
Grants receivable	210,651	186,117
Other debtors	23,389	—
Prepayments	68,555	82,673
	339,242	324,713

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	55,917	69,785
Other taxation and social security	74,526	55,585
Other creditors	17,003	16,735
Accruals and deferred income (see note 14)	261,673	430,534
	409,119	572,639

14. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Deferred income (see below)	—	100,000
	—	100,000

Deferred income represents income received for future periods where the donor has imposed conditions on the period of use. Deferred income as at 31 December 2021 totalled £420,000, of which £320,000 was released to income in 2022 and £100,000 remains deferred as at 31 December 2022 forward into 2023. Deferred income as at 31 December 2022 totalled £110,000, which relates to the next financial period.

15. Statement of funds

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Unrestricted funds				
General funds	1,536,495	2,126,262	(2,223,684)	1,439,073
Restricted funds				
Promotion of human rights in counter-terrorism (ACT)				
Bertha Foundation	—	117,662	(117,662)	—
Joseph Rowntree Charitable Trust	—	25,000	(25,000)	—
Reprieve US	—	105,503	(105,503)	—
Roddick Foundation	—	26,080	(26,080)	—
Other restricted funds	—	17,096	(17,096)	—
Death penalty (DP)				
OMCT	1,161	—	—	1,161
European Commission	25,116	459,127	(484,243)	—
Foreign, Commonwealth & Development Office	2,342	131,987	(134,329)	—
Joseph Rowntree Charitable Trust	—	25,000	(25,000)	—
Open Society Institute	—	65,221	(65,221)	—
Postcode Lottery	4,431	300,000	(300,000)	4,431
Roddick Foundation	—	26,080	(26,080)	—
Role UK	—	39,931	(39,931)	—
Swiss Federal Department of Foreign Affairs	—	26,290	(19,085)	7,205
Taiwan Foundation for Democracy	—	3,225	(3,225)	—
Other restricted funds	—	57,985	(57,985)	—
Donations from individuals	—	50,870	(50,870)	—
Total restricted funds	33,050	1,477,057	(1,497,310)	12,797
Total funds	1,569,545	3,603,319	(3,720,994)	1,451,870

Promotion of human rights in counter-terrorism

Reprieve’s work to address human rights abuses in counter-terrorism includes advocating for the closure of Guantánamo, securing our clients’ clearance for release from the facility and supporting clients after release. Reprieve also works with, and advocates for, clients in detention in North East Syria and works with communities affected by the unlawful use of lethal force in the Middle East and Africa.

Death penalty

Reprieve’s work towards a world without the death penalty includes casework that provides legal and investigative assistance to, and advocacy for, clients, as well as strategic projects to bring about meaningful systemic change in the countries where we operate.

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Unrestricted funds					
General funds	1,416,347	2,192,592	(2,071,683)	(761)	1,536,495

Restricted funds

Promotion of human rights in counter- terrorism (ACT)

Bertha Foundation	—	114,362	(114,362)	—	—
Clifford Chance	—	25,160	(25,160)	—	—
Joseph Rowntree Charitable Trust	—	50,000	(50,000)	—	—
Open Society Institute	—	18,267	(18,267)	—	—
Reprieve US	—	47,748	(47,748)	—	—
Roddick Foundation	—	47,077	(47,077)	—	—
Other restricted funds	—	24,057	(24,057)	—	—

15. Statement of funds (continued)

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Death penalty (DP)					
OMCT	1,161	—	—	—	1,161
Bertha Foundation	—	9,547	(9,547)	—	—
Clifford Chance	—	25,160	(25,160)	—	—
European Commission	47,997	404,948	(427,829)	—	25,116
Foreign, Commonwealth & Development Office	(759)	141,412	(139,072)	761	2,342
Open Society Institute	—	39,813	(39,813)	—	—
Postcode Lottery	—	250,000	(245,569)	—	4,431
Reprieve US	—	47,748	(47,748)	—	—
Role UK	—	7,312	(7,312)	—	—
Other restricted funds	—	89,504	(89,504)	—	—
Donations from individuals	—	46,400	(46,400)	—	—
Total restricted funds	48,399	1,388,515	(1,404,625)	761	33,050
Total funds	1,464,746	3,581,107	(3,476,308)	—	1,569,545

16. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds 2022 £
Tangible fixed assets	—	24,005	24,005
Current assets	12,797	1,824,187	1,836,984
Creditors due within one year	—	(409,119)	(409,119)
	12,797	1,439,073	1,451,870

	Restricted funds £	Unrestricted funds £	Total funds 2021 £
Tangible fixed assets	—	46,061	46,061
Current assets	33,050	2,163,073	2,196,123
Creditors due within one year	—	(567,639)	(567,639)
Creditors due in more than one year	—	(100,000)	(100,000)
	33,050	1,541,495	1,574,545

17. 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 £89,814 (2021: £82,209). Contributions totalling £12,006 (2021: £nil) were payable to the fund at the balance sheet date and are included in other creditors.

18. Operating lease commitments

At 31 December 2022, the company had annual commitments under non-cancellable operating leases as follows:

	Office premises	
Payable within:	2022 £	2021 £
Less than one year	162,096	162,096
Between 2 and 5 years	67,540	229,636

The charge to the statement of financial activities in 2022 is £179,181 including an adjustment of £41,984 undercharged in 2021 (2021: £42,590).

19. Related party transactions

The charity received a total of £61,085 (2021: £42,519) in donations from Trustees in their personal capacity, none of which remains outstanding at the balance sheet date.

The charity received £20,000 (2021: £10,000) from the Laura Kinsella Foundation. Stephen Kinsella is a Trustee of the Laura Kinsella Foundation and of the charity.

There were no other related party transactions in the current or previous year, other than those disclosed in note 9.

20. Funding provided to Reprive by Reprive US

Reprive 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 Reprive UK for clarity).

Reprive US works with Reprive 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 Reprive UK and Reprive US campaign, and to raise funds for this work from US sources.

In 2022, Reprive US provided a sub grant to Reprive UK for £105,503 (2021: £75,649). This was to directly employ staff members in London working in the operational team, and to fund a proportion of the salary and on-costs of specific Reprive UK personnel commensurate with their contribution to the services essential to the functioning and work of Reprive US. This was fully spent in this year and we carried forward £nil (2021: £nil).

21. Comparative information

Analysis of income and expenditure in the year ended 31 December 2021 between restricted and unrestricted funds:

	Notes	Restricted funds £	Unrestricted funds £	2021 Total £
Income from:				
Donations and legacies	1	46,400	1,657,464	1,703,864
Charitable activities				
Death penalty (DP)	2	1,015,444	228,167	1,243,611
Promotion of human rights in counter-terrorism (ACT)	2	326,671	228,347	555,018
Other trading activities	3	—	3,069	3,069
Investments	4	—	3,545	3,545
Rent rebate		—	72,000	72,000
Total		1,388,515	2,192,592	3,581,107
Expenditure on:				
Raising funds	5	116,913	258,416	375,329
Charitable activities				
Death penalty (DP)	6	980,980	1,029,796	2,010,776
Promotion of human rights in counter-terrorism (ACT)	6	306,732	783,471	1,090,203
Total		1,404,625	2,071,683	3,476,308

	Notes	Restricted funds £	Unrestricted funds £	2021 Total £
Net (expenditure) income	9	(16,110)	120,909	104,799
Transfers between funds		761	(761)	—
Net movement in funds		(15,349)	120,148	104,799
Reconciliation of funds				
Total funds at 1 January		48,399	1,416,347	1,464,746
Total funds at 31 December	15, 16	33,050	1,536,495	1,569,545

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