

REPRRIEVE

Annual Report and Financial Statements

For the year ended 31 December 2023

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Reference and administrative information

Trustees

Lady Elish Angiolini LT DBE PC KC FRSA FRSE	Chair
Adrian Cohen	Retired Apr 2023
Alexandra Pringle	
Ayesha Hazarika MBE	
Bella Sankey	Retired Apr 2023
Christopher Duckett	
Dr Shola Mos-Shogbamimu	Retired Dec 2023
Helen Marshall	Appointed Oct 2023
Jane Lush	
Luca Bosatta	
Matthew McGregor	
Rupert Welchman	Appointed Oct 2023
Simi Arora-Lalani	Appointed Oct 2023
Simon Tuttle	
Stephen Kinsella OBE	
Yemsrach Hailemariam	Retired Jan 2024

Joint Executive Directors

Anna Yearley OBE
 Maya Foa

Casework Director

Chai Patel

Advocacy Director

Daniel Dolan

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Company registration number

05777831

Charity registration number

1114900

Auditor

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Bankers

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 Manchester M60 4EP

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Nationwide Building Society
 Kings Park Road
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Joint Executive Directors' introduction

2023 was another extraordinary year for Reprive. Our work is complex, challenging, and can take many years to bear fruit. However, with your support we have made huge strides in our efforts to end the death penalty and seek justice for victims of appalling human rights abuses carried out in the name of “counter-terrorism” or “national security”.

We were absolutely delighted that 2023 saw the official completion of our award-winning resentencing project in Malawi. We started this project, along with a coalition of partners, in 2014, and since then we have secured freedom for 163 people from death row – men and women who are now free to rebuild their lives. At the end of 2023 the final nine people who had received a mandatory death sentence received a new sentence in court, with seven cleared for immediate release and the other two receiving a term of years. That judgment concluded a decade of work. Everyone who had received the mandatory death penalty has been resentenced without a single death sentence being handed down. Building on our resentencing successes, Reprive’s fellows and partners in Malawi are at the forefront of a country-wide campaign to abolish the death penalty, and abolition is now within sight.

We are pleased that the Malawi Resentencing Project’s legacy continues in other parts of the world. In 2023, Malaysia abolished the mandatory death penalty for all offences. Building on our successes in Malawi, we launched a new project to secure justice for the estimated 900 people sentenced to death in Malaysia. Alongside our partners, we are doing everything we can to ensure their access to justice and the best chance of receiving a lesser sentence.

In 2023 we further strengthened our work protecting human rights in Saudi Arabia. Despite the reformist agenda promoted by the Saudi Crown Prince, Saudi Arabia continues to be one of the most prolific executing states globally, and one of very few states retaining the death penalty for child defendants. Reprive is one of the few NGOs challenging the use of the death penalty in the Kingdom, together with our partner, the **European Saudi Organization for Human Rights (ESOHR)**.

In February 2023, we published a landmark report on the application of the death penalty in the Kingdom. The report comprehensively analyses over a decade of death penalty data (1,243 executions carried out between 2010 – 2021) and is the first detailed, data driven study on the use of the death penalty in Saudi Arabia. The findings – which were covered extensively in the world’s media – are alarming, showing an 82% annual increase in executions since the Crown Prince came to power.

We also continued our vital work to prevent the executions of child defendants in Saudi Arabia. In 2023, we took on two new urgent cases – Abdullah al-Derazi and Youssef al-Manasif. Both were arrested and sentenced to death for alleged non-lethal, protest-related offences dating to when they were children. Following their arrests, they were held incommunicado, denied access to lawyers, and brutally tortured into signing “confessions”. We and our partners continue to fight for Abdullah and Youssef, and to end executions of child defendants in the Kingdom and hold the Saudi regime to account for its human rights abuses.

Turning to our work on abuses in counter-terrorism practices, Reprive continued our fight to secure the repatriation of families who are unlawfully detained in camps and prisons in North East Syria. The people detained there - a majority of whom are children - are suffering extreme human rights violations, and are at risk of torture, disappearance, and death. Over the past 12 months, Reprive provided direct support to nearly 100 people from 10 different countries. We campaigned and advocated on behalf of our clients, jointly with their families – including by supporting the work of the **Bring British Families Home** group, a collective of affected British families we helped establish in 2020. At the end of 2023 we were delighted that six of our British clients were repatriated back to the UK. Reprive is supporting them to rebuild their lives.

On the financial side, we have responded to the challenges of the current economic climate by prioritising further diversification of our income, recognising that people are having to make tough decisions about charitable giving. We would like to take this opportunity to thank everyone who chose to make a gift to Reprive last year. We are dependent on charitable donations and it means the world to us that you have chosen to support our work, especially with so many other competing demands. From the bottom of our hearts, thank you. None of this work would have been possible without you and your generosity.

Finally, we are truly privileged to work alongside an incredible team of staff, partners, lawyers, campaigners and investigators around the world. Together, we are achieving meaningful change for our clients, and effectively challenging the wider systems that enabled the abuses they face. Thank you for your support.



Anna Yearley OBE
Joint Executive Director



Maya Foa
Joint Executive Director

Chair's foreword

I continue to be enormously privileged to chair the Board of Trustees of Repeive. Working with my fellow Trustees, it has been an honour to witness the hard work and dedication of the staff team, working alongside our extraordinary partners, fellows, and consultants around the world.

At a time of great global insecurity, the work of Repeive is more relevant and vital than ever. We know that when the world's attention is understandably elsewhere, governments in countries where we work – including the UK – will continue to clamp down on human rights and even use this moment to double down on abusive policies. Thank you to everyone who has continued to support our work despite the many competing demands on people's attention and money. It really does make the difference.

I was incredibly proud that in August, Pakistan amended the Control of Narcotics Substances Act 1997, and abolished the death penalty for all drug offences. This follows years of collaboration between Repeive and its local partner, the **Foundation for Fundamental Rights**, who were able to build support from key stakeholders, such as Pakistan's Anti-Narcotics Force and the Minister for Law and Justice, and the EU.

The passage of this legislation should drastically reduce the size of Pakistan's death row, which is one of the largest in the world, where many have been exploited or tricked into smuggling drugs. Finally, it also sets a positive precedent for the region, and we are now planning how best to consolidate and build on this landmark victory.

This fantastic achievement – and so many others – wouldn't have been possible without your continued support for Repeive, and without the dedication and tenacity of the staff and partners of Repeive who often work on projects for many years. I am hugely proud to serve as the Chair of the Board of Trustees and I thank everyone who has provided support to this dynamic and impactful organisation.



Parliament House, Islamabad (© Usman Ghani)



Lady Elish Angiolini
LT 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 2023. 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 “counter-terrorism” or “national security”.

Our vision and mission

Our vision

A world without the death penalty or extreme human rights abuses



Reprievе’s vision is a world without the death penalty or extreme human rights abuses carried out in the name of “counter-terrorism” or “national security”.

Our mission

To use strategic interventions to achieve our vision

Reprievе’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 “counter-terrorism” or “national security”.



Reprievе 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. Individual victories lead to systematic change.



Resilient

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



Resolute

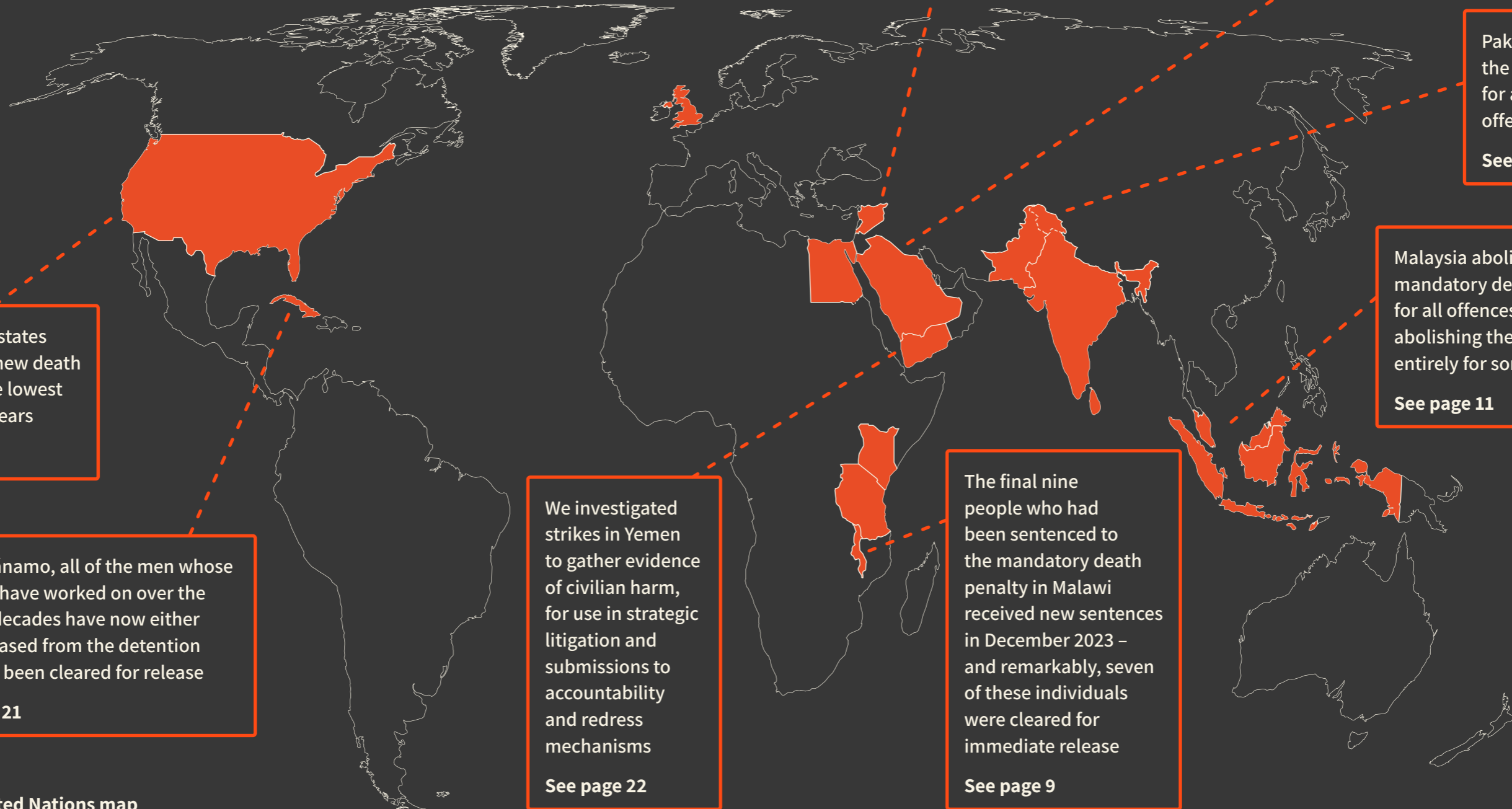
We are professional, respectful and accountable. Our commitment is unwavering.

Highlights from 2023

Reprive had lots to celebrate in 2023

Reprive is based in London (UK) and we proudly collaborate with a network of fellows, consultants and partners around the world to help people facing the death penalty and extreme human rights abuses committed in the name of “counter-terrorism” or “national security”.

Together we work for systemic change by investigating our clients’ cases, fighting on their behalf in the courts of law, advocating for them with politicians, and campaigning in the court of public opinion.



Only seven US states handed down new death sentences – the lowest number in 20 years
See page 8

In Guantánamo, all of the men whose cases we have worked on over the last two decades have now either been released from the detention facility or been cleared for release
See page 21

We investigated strikes in Yemen to gather evidence of civilian harm, for use in strategic litigation and submissions to accountability and redress mechanisms
See page 22

Six British nationals were repatriated from North East Syria by the UK Foreign, Commonwealth and Development Office
See page 20

We published a landmark report on the application of the death penalty in Saudi Arabia, analysing 1,243 executions over 11 years
See page 10

Pakistan abolished the death penalty for all drugs offences
See page 12

Malaysia abolished the mandatory death penalty for all offences, as well as abolishing the death penalty entirely for some offences
See page 11

The final nine people who had been sentenced to the mandatory death penalty in Malawi received new sentences in December 2023 – and remarkably, seven of these individuals were cleared for immediate release
See page 9

Death penalty

Reprive challenges the death penalty in individual cases and uses the insight from our casework to inform strategies that can be deployed to bring about meaningful systemic change.

Ending the use of the death penalty worldwide is our goal, and we use a combination of strategic litigation, advocacy, and campaigning to achieve this.

Pages 8 to 18 document some of the highlights of our regional death penalty work in the US, Sub-Saharan Africa, the Middle East and North Africa, South Asia, and South East Asia.

Reprive's death penalty work in numbers:

For the first time since Gallup started asking about the fairness of the death penalty's application in the United States,



more Americans say it is applied unfairly (50%) than fairly (47%)

Reprive's death penalty projects and interventions have

saved the lives of at least 600 people since 1999



With another ruling in 2023,

we have a 100% success record in cases before the African Court of Human Rights



In each of the six cases, they have ruled the mandatory death penalty is unlawful.

Thanks to our award-winning resentencing project,



163 people who faced the death penalty in Malawi have already been released

and re-integrated into society.

In 2023, we delivered training to 16 prison officials in Punjab, where 80% of Pakistan's death row population reside

on "mercy petitions" which enable condemned prisoners to seek clemency.



We are supporting efforts to resentence approximately 900 people in Malaysia

following the abolition of the mandatory death penalty in 2023.



Our groundbreaking report revealed that the six bloodiest years of executions

in Saudi Arabia's recent history have all occurred under the leadership of Mohammed bin Salman and King Salman (2015, 2016, 2017, 2018, 2019 and 2022).

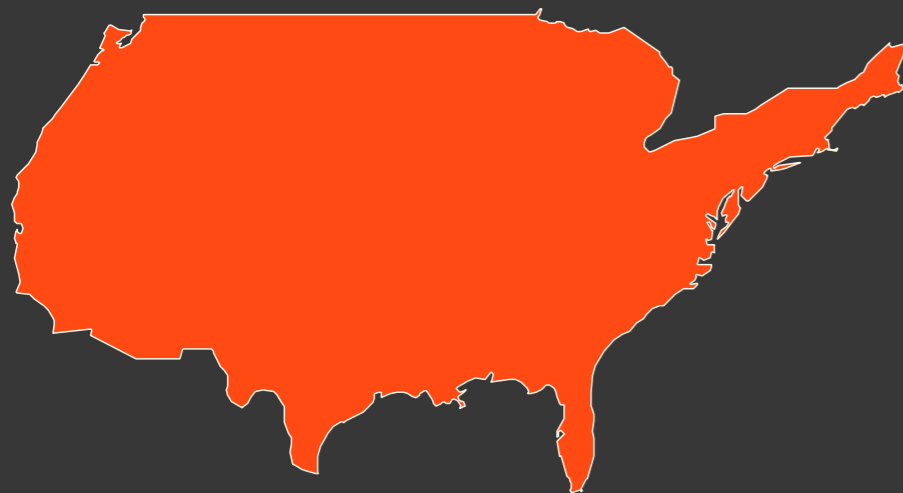


United States

Reprise has been working on the death penalty in the United States for almost a quarter of a century. In that time, we have seen the landscape of capital punishment shift dramatically. There have been fewer death sentences, fewer executions, and increasing domestic opposition to the punishment. Working with our sibling organisation, Reprise US, we use a combination of casework and strategic litigation and campaigns to both fight for individuals on death row, and challenge the systemic issues underpinning capital punishment in the US.

Amongst our most impactful work has been our work on method of execution issues in the US. We founded and run the Lethal Injection Information Center, which acts as a resource hub and strategic advisory service for lawyers, manufacturers, distributors, investors, insurance firms and other stakeholders. Over the years, we have assisted scores of companies who don't want their medicines misused in executions, supported method of execution cases, brought strategic litigation on key issues, and helped debunk the myth of the "humane", "medicalised" execution.

2023 was a critical year with respect to method of execution issues. The longest botched execution in US history took place in Alabama in 2022, resulting in a pause in executions in the state pending a top to bottom review of the protocol, and two other states conducted reviews into problematic lethal injection processes, halting executions altogether in those states.



Based on the United Nations map

Our highlights from 2023 include:

- ▶ Execution rates remaining at record lows. In 2023, 81% (22 out of 27) of the states that retain the death penalty have not executed, and only 7 states handed down new death sentences – the lowest number in 20 years.
- ▶ A Gallup poll revealing for the first time that more Americans believe that the death penalty is applied unfairly (50%) than fairly (47%).
- ▶ Supporting a wide range of actors – including over 60 pharmaceutical manufacturers – to protect medicines from unlawful diversion and lethal misuse.
- ▶ Undertaking strategic litigation and advocacy on issues around transparency.
- ▶ Actively supporting five cases of foreign nationals on death row, working with embassies and foreign ministries to provide consular assistance to their nationals.
- ▶ Following the longest botched execution in history in 2022, Alabama's Department of Corrections halted executions pending a top to bottom review of the state's execution protocol. This pause held until July 2023. Widespread media coverage of the execution and its aftermath, opened up an important conversation about the problems with lethal injection in the state, and the inherent brutality of the method.
- ▶ The Governor of Arizona ordering a review of the state's method of execution, following a string of botched lethal injection executions in 2022, and the Attorney General filed to withdraw a motion for the only pending death warrant. Executions in Arizona remained on hold throughout 2023.
- ▶ Executions remaining on hold in Tennessee throughout 2023, due to an ongoing review of the state's lethal injection protocol after prison officials failed to test lethal injection drugs ahead of a planned execution in 2022.

Sub-Saharan Africa



Sub-Saharan Africa is considered a “beacon of hope” in the global effort to abolish the death penalty. That hope is increasingly being realised, as individual countries in the region embrace abolition.

Our work with partners in Malawi, Kenya and Tanzania provides a blueprint for a continent-wide journey to abolish the mandatory death penalty, secure more just sentences for those who faced death sentences, and move towards total abolition. Reprieve’s expertise in delivering resentencing projects is supporting local partners to lead this charge.

Thanks to this work, a groundswell of support is building, debate around abolition is hopeful, and parliamentarians are now actively seeking to abolish the death penalty.

Our highlights from 2023 include:

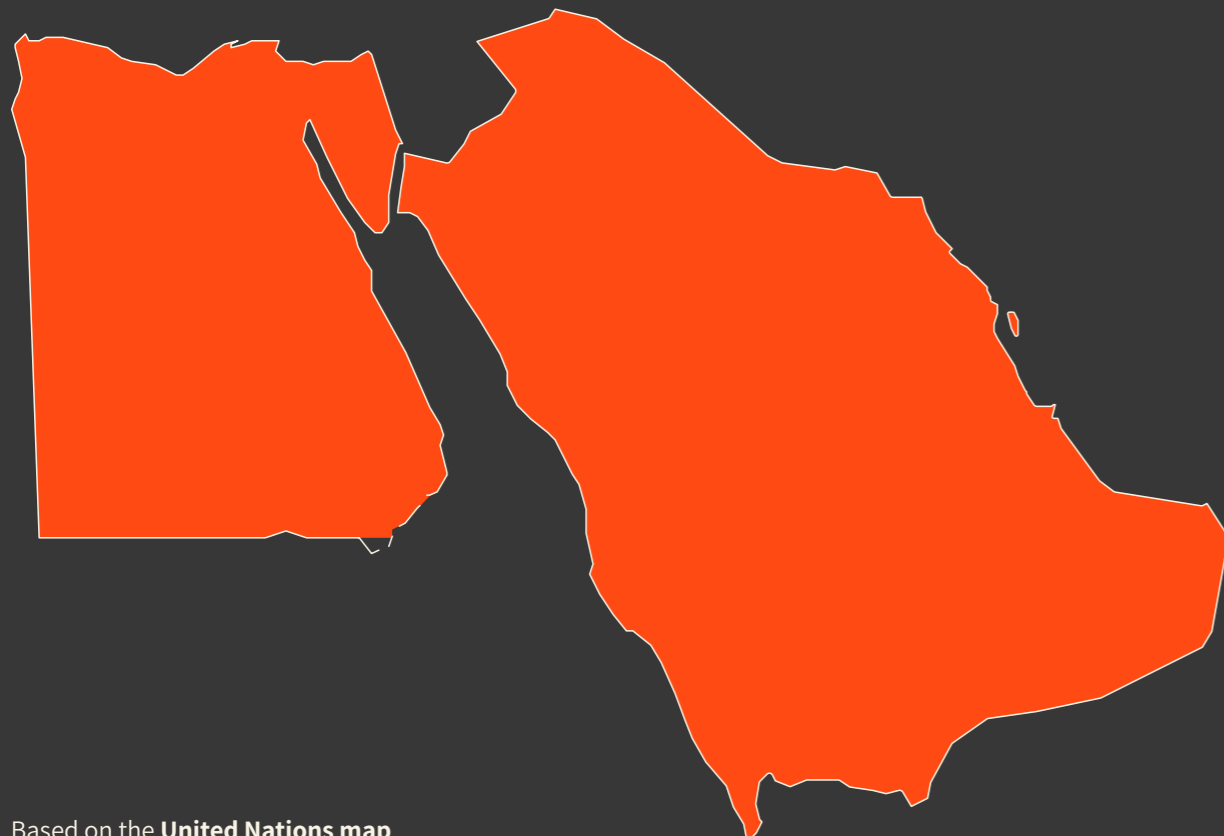
- Concluding our decade-long resentencing project in Malawi, where 169 people have avoided death sentences, and nobody has been resentedenced to death.
- The final nine people sentenced to the (now unconstitutional) mandatory death penalty received new sentences in December 2023 – and remarkably, seven of these individuals were cleared for immediate release. Each had spent in excess of twenty years in prison.
- Identifying eight strategic cases to work on in Kenya. These cases exemplify the fundamental problems with the death penalty, and are drawn from our data collection and investigations into many of the 5,000 cases of people sentenced to the mandatory death penalty in Kenya. We will be working on these cases to achieve positive outcomes for the individuals in question, and to set a new precedent for all.
- Achieving another win in the African Court of Human Rights, which ruled that John Lazaro’s mandatory death sentence in Tanzania was unlawful. This is the sixth positive decision we have achieved.
- Securing the release of our client, Ali Kololo, after 11 long years in prison in Kenya. Ali was wrongfully sentenced to death in a deeply unfair trial after the Kenyan Police – with support from the UK’s Metropolitan Police – investigated him for alleged involvement in an attack on two British tourists. Read more about this extraordinary case on page 13.

Middle East and North Africa

A number of countries in the Middle East and North Africa are among the world’s most prolific executing states. Reprise is one of few organisations to investigate, analyse and act on the unfair use of the death penalty in Saudi Arabia, Bahrain and Egypt.

We are working on 12 individual cases (six in Saudi Arabia, six in Bahrain) which include child defendants, people who have been jailed in freedom of expression cases, and individuals on death row in politically charged cases.

Working in the courts of law in the region is challenging, and so our work in the Middle East and North Africa is creative in our use of advocacy and media work to engage the court of public opinion and policymakers around the world. Our goal is to secure positive outcomes for our clients and systemic change to the structures that enabled the abuses they experienced.



Based on the United Nations map

Our highlights from 2023 include:

- ▶ Publishing a landmark report on the application of the death penalty in Saudi Arabia which analysed 1,243 executions over 11 years for the first time. Read more about this report and its global reach on page 17.
- ▶ Fighting for justice for two urgent child defendant cases: Abdullah al-Derazi and Youssef al-Manasif. Both were arrested and sentenced to death for non-lethal, protest related offences – dating to when they were children.
- ▶ Briefing the international diplomatic community on Saudi Arabia’s application of the death penalty, which was scrutinised at their United Nations Universal Periodic Review in early 2024.
- ▶ Preventing executions in Bahrain, where there have been no executions since 2019. We support three people on death row, and have carried out investigations in three more cases – representing nearly a quarter of the total death row population.
- ▶ Working with partners to collect data on the use of the death penalty in Egypt, which is handing down a record number of death sentences.

South East Asia

Reprieve is working to see further limits applied to the use of the death penalty across South East Asia, as a step towards total abolition. In recent years, we have provided support to key strategic cases in Indonesia, Singapore, Thailand and Malaysia. Our specific focus has been protecting the rights of migrants and foreign nationals facing the death penalty, as well as those sentenced to death for non-lethal drug offences. We have worked to achieve this by supporting litigation on behalf of individuals and advocating for legal reforms.

In 2023, this advocacy was successful in Malaysia, leading to the abolition of the mandatory death penalty for all offences, as well as total abolition for some offences.

In light of the tight timeline for the justice sector to implement this new law, Reprieve and our partners quickly launched a resentencing project aimed at establishing best practice in capital resentencing with lawyers, judges and other stakeholders, to support access to justice for the approximately 900 people who were sentenced to death and are now eligible to have mitigation introduced in their cases.

We have continued to highlight the issues of nationality discrimination in the application of the death penalty in Indonesia, where we are actively working on the cases of eight non-Indonesian foreign nationals who have been sentenced to the death penalty for drug offences.



Based on the United Nations map

Our highlights from 2023 include:

- Facilitating shared learning and knowledge exchange from successful resentencing projects in Sub-Saharan Africa and mitigation expertise from India to the rapidly unfolding resentencing project in Malaysia. Read more about how we are in prime position to support the resentencing process, learning from previous projects we have delivered, on page 15.
- Collecting data to assist the Malaysia resentencing process. Working with a pro bono law firm, we have reviewed most of the 900 judgments of eligible people, and created a database that outlines key facts, demographic data, and other essential information to support the individuals in their cases as well as capturing key trends as the process progresses.
- Sharing international best practice with judges and lawyers in Malaysia, through the delivery of workshops in mitigation investigation. Together we have applied this to Malaysia’s legal context to establish a path to success.
- Avoiding the death sentence in two cases of victims of trafficking in Indonesia. We were able to intervene early, thanks to partnership with the Mexican and Peruvian embassies, which resulted in positive outcomes in both cases.

South Asia

Reprive is working to limit, and ultimately end, the use of the death penalty in South Asia, through strategic interventions, individual 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 a landmark moment in August 2023, Pakistan abolished the death penalty for all drug offences, following many years of work by local partners, supported by Reprive. The passing of this legislation should in time drastically reduce one of the largest death rows in the world.

Reprive continues to support efforts to end the use of the death penalty in South Asia, working on the cases of seven British nationals who faced death penalty charges in Pakistan, and the case of British national Jagtar Singh Johal in India.



Based on the United Nations map

Our highlights from 2023 include:

- ▶ Pakistan passed an amendment to the Control of Narcotics Substances Act 1997, thereby abolishing the death penalty for all drug offences.
- ▶ Delivering training for 16 prison officials in Punjab, where 80% of Pakistan’s death penalty population reside. The training Reprive delivered supported the Ministry of Human Rights’ implementation of reform to the mercy petition process, and will enable prison officials to complete mercy petitions with emphasis on mitigating factors for the first time.
- ▶ Stepping up efforts to hold the UK to account in the case of Jagtar Singh Johal – a British national who has been arbitrarily detained in India since 2017. We continue to demand that the UK government seek Jagtar’s immediate release, and we support Jagtar and his family with his legal claim which challenges the apparent complicity of the UK’s intelligence agencies in his detention and torture.
- ▶ In September 2023, we mobilised significant cross-party support to secure the signatures of nearly 100 parliamentarians in a letter urging the UK Prime Minister, Rishi Sunak, to call for Jagtar Singh Johal’s immediate release when he met his counterpart, Narendra Modi, during the G20 summit in New Delhi.
- ▶ Working on the cases of seven British nationals in Pakistan.

Case study

Ali Kololo: the release of an innocent man

This year, Reprive secured a major victory in the case of Ali Kololo, a Kenyan father who was released after spending 11 years in prison, three of which were on death row.

Ali had been wrongfully convicted in connection with an attack in Kenya that left one British tourist dead and another held captive in Somalia for six months. Reprive learned that the Metropolitan Police had assisted with the investigation and prosecution in Kenya that resulted in Ali’s wrongful conviction following a deeply flawed trial. Reprive uncovered that the Metropolitan Police had gathered crucial evidence potentially helpful to Ali’s defence, but had failed to provide this at Ali’s trial.

By exposing the UK’s involvement in this grave miscarriage of justice, through a combination of investigation, litigation, media and campaigns work, Ali’s conviction was finally overturned in Kenya, meaning he is now free and reunited with his family.

Here is a timeline of Ali’s case, and how our methodology secured a just outcome in this extraordinary case:



May 2015

With Reprive’s support, Ali’s lawyer makes an application for the Kenyan courts to see the Metropolitan Police’s forensic evidence in Ali’s appeal. The Kenyan Director of Public Prosecutions objects to the application.

January 2016

Reprive helps Ali to file a complaint about the Metropolitan Police’s involvement in his case. The complaint is referred to the Independent Office for Police Conduct (IOPC).

March 2016

The High Court of Kenya gives Ali permission to include the Metropolitan Police’s forensic evidence in his appeal. The Kenyan Director of Public Prosecutions appeals against this decision to the Court of Appeal.

October 2016

Ali’s death sentence is reduced to life imprisonment as part of a mass commutation by the President of Kenya.

April 2017

The Metropolitan Police officer who gave evidence at Ali’s trial is permitted to retire, despite there being a live IOPC investigation into his conduct. As a result, the officer can no longer face disciplinary proceedings, regardless of the outcome of the investigation.

December 2017

The Kenyan Court of Appeal upholds the decision to allow Ali to include the Metropolitan Police’s forensic evidence in his appeal.

Throughout 2017 to early 2018

Reprive and Ali’s Kenyan and UK legal teams work closely together to prepare for Ali’s appeal, including obtaining expert evidence and strengthening the grounds of appeal. Ali’s lawyer determinedly seeks an appeal hearing date. This work continues over many months.

June 2018

The National Crime Agency is engaged to jointly carry out the IOPC investigation into Ali’s complaint against the Metropolitan Police.

March 2020

The Covid-19 pandemic starts, creating further delays in the court’s timetable. Ali’s lawyer continues to fight for an appeal hearing date.

February 2022

The IOPC investigation concludes, making key findings in Ali’s favour.

June 2022

The BBC publish a news story about the IOPC’s investigation findings in Ali’s case, bringing renewed attention to the forensic evidence that was not shown to the court during Ali’s trial.

February to August 2022

Efforts continue to secure a hearing date for Ali’s appeal.

September 2022

Reprive launches a public campaign and petition calling for Ali’s freedom, receiving over 11,000 signatures. The international interest in Ali’s plight is brought to the attention of the Director of Public Prosecutions in Kenya – the authority contesting Ali’s criminal appeal.

January 2023

Following our campaign, and after reviewing the prosecution evidence at Ali’s trial, the Director of Public Prosecutions in Kenya files a notice of concession in Ali’s criminal appeal, conceding that Ali’s conviction is unsafe as it is not supported by the evidence. The appeal hearing is scheduled to take place in February 2023.

February 2023

Ali’s criminal appeal is finally heard in the High Court of Kenya. He is granted bail whilst awaiting the outcome of his appeal, and is therefore released, marking the end of 11 years in prison.

April 2023

The Kenyan High Court overturns Ali’s conviction.

Ali’s case is a clear example of how the UK’s assistance can directly contribute to individuals being wrongfully convicted and sentenced to death abroad. Reprive is now calling for Ali to receive redress for the harm that he has suffered as a result of the UK’s involvement in his case.

The outcome in this case is the result of years of hard work uncovering the extent of the UK’s involvement in Ali’s wrongful conviction; the dogged determination of Ali’s lawyers in Kenya and the UK; the courageous efforts of Mr Tebbutt’s wife, who campaigned for Ali to receive a fair trial; and the voices of the thousands of supporters who called for justice for Ali and put pressure on the authorities to right this wrong.

Case study

Resentencing: from Malawi to Malaysia

Abolition of the mandatory death penalty is, in many countries, a key first step to achieving the goal of total abolition. Many countries that retain the mandatory death penalty have inherited it as a part of outdated colonial law.

This form of the death penalty stops judges from exercising discretion in capital cases, meaning that they cannot give a lesser sentence even when there is evidence a person acted in self defence, has a mental illness or intellectual disability, has experienced trauma, or where there are other significant factors that indicate a lesser sentence would be appropriate.

In recent years, more countries have decided to abolish the mandatory death penalty and provide new sentences through resentencing hearings. Through close collaboration with partners in Malawi and Kenya, which abolished the mandatory death penalty in 2007 and 2017 respectively, Reprieve has become an expert in pioneering and delivering best practice in resentencing. This year, as Malaysia abolishes the mandatory death penalty and implements resentencing hearings, we are now applying our expertise to a new context. This is the story of how our work enables thousands of people around the globe to gain access to justice and avoid the death penalty, where it once looked like there was no hope.

In 2023, our decade long resentencing project in Malawi concluded, without a single person being resentedenced to death. Over the lifespan of this project, 169 people have been resentedenced and

163 people who had received mandatory death sentences have been released and reintegrated back into their communities.

This includes people like Ishmael Gome, who was released after over 10 years on death row. Ishmael was wrongly convicted based on false testimony that was later recanted, but he was unable to seek relief until resentencing became available to him. After his release, we asked Ishmael what he thought about the future of the death penalty in Malawi. He said:

"That penalty should be abolished. This is because it ends up punishing those who were wrongly accused. Especially the poor who are trapped with it because of fear: they end up saying things that they regret later. By the time they begin to think of what they could have done, it is usually too late."

Ishmael Gome



Ishmael Gome



The final nine people in Malawi, who received new sentences in December 2023. Remarkably, seven of these were released immediately, having served over 20 years in prison

In December 2023, the final nine people received new sentences. In remarkable news, seven of these individuals were cleared for immediate release, having spent between 20 and 30 years in prison each.

Starting in 2018, after Kenya abolished its mandatory death penalty, we were able to share lessons and facilitate peer-to-peer exchanges with colleagues from Malawi. Kenya has a much larger population of eligible people - around 5,000 people eligible for resentencing. Scaling up our learning from the Malawi resentencing project, we have compiled a huge database of eligible people, delivered workshops and training for local lawyers and judges, and worked with the judicial authorities to publish official guidelines for resentencing. With so many people eligible for resentencing, Reprieve is identifying the most strategic cases – those that will establish progressive jurisprudence to benefit the entire death row population.

So far, we are representing eight clients in partnership with local counsel. Many of our clients are women, a group who are disproportionately represented on Kenya’s death row. This approach enables us to achieve maximum impact with our limited resources.

This year – in a significant moment – Malaysia also abolished the mandatory death penalty, meaning around 900 people have become eligible for resentencing. Learning lessons from Malawi and Kenya, Reprieve was well positioned to collaborate with local partners, and to share our resources to establish resentencing best practice. With support from a pro bono law firm, we compiled a database of resentencing clients. As in Kenya and Malawi, gathering data was a fundamental first step to ensure no one is left behind. This was especially critical in Malaysia, as all eligible people were required to submit applications for resentencing within a very tight 90-day deadline.

We facilitated knowledge exchange with colleagues in Malawi, Kenya and India (though India has not gone through a resentencing exercise, mitigation practice there is well developed, and Indian jurisprudence is especially persuasive in Malaysia). Our colleagues have visited Malaysia to deliver workshops on mitigation with Malaysian judges and lawyers, which has proved an invaluable opportunity to share years of experience in established best practice, and workshop strategies for how to apply it to the Malaysian legal context.

We are immensely proud to work on these projects, where we hope that a combined 6,000 people will be spared the death penalty. We are continuing to support the resentencing processes in Kenya and Malaysia, adding value wherever we can, and continuing to move closer to total abolition in Malawi, working closely with local stakeholders.

Reprieve is proud to collaborate with a network of partners on our resentencing projects. We work with the **Legal Aid Bureau; Malawi Human Rights Commission; Paralegal Advisory Service Institute (PASI); Centre for Human Rights, Rehabilitation and Assistance (CHREAA); Chancellor College; Prison Fellowship Malawi; the Department of Public Prosecution; the Judiciary; the Malawi Prisons Service; Irish Rule of Law; Cornell’s Center on the Death Penalty Worldwide**; numerous pro bono counsel in Malawi; the **Kenya Judicial Academy; National Council on the Administration of Justice; Probation and Aftercare Services; Kenya Prisons Service; Law Society of Kenya; the Judiciary**; numerous pro bono counsel in Kenya; **ADPAN; the Advocates Association of Sarawak**; and numerous consular offices and pro bono counsel in Malaysia.

Case study

Hitting Mohammed bin Salman's regime where it hurts – the front pages

Reprise is one of few organisations to work on the death penalty in the Kingdom of Saudi Arabia, where accessing those at risk is extremely challenging. Saudi Arabia consistently ranks in the top five countries per capita for number of executions globally.

Part of the challenge for the international community is knowing the scale of capital punishment in the Kingdom, where some executions are announced via official state channels, but where the number of those on death row or at risk of execution is not made public by the state.

The keystone of our work in Saudi Arabia over the last few years has been investigating the scale of the death penalty crisis there. This has enabled us to do the one thing the Kingdom doesn't want us to: show the Saudi Arabian regime's human rights abuses to the world. In partnership with the **European Saudi Organisations for Human Rights (ESOHR)**, Reprise has investigated 11 years of data and 1,243 executions carried out between 2010 and 2021.

In February 2023, we published this data, with analysis, in a landmark report on the application of the death penalty in the Kingdom, the first detailed, data driven study of its kind. Under the Crown Prince's leadership the annual execution rate has increased by 82%. The scale of executions is staggering.

Furthermore in 2022, at least 147 people were executed, with 81 people killed in a single day in the country's largest mass execution on record.

The report breaks down the unfair application of the death penalty, including where it is applied in the cases of child defendants, women, foreign nationals, and for non-lethal offences. These investigations have enabled us to challenge the Saudi Arabian Government's reformist agenda in the public spotlight, increasing transparency of its use of the death penalty. Against a tidal wave of Saudi PR initiatives, including sportswashing – the systematic investment in global sports to change their image – these are the news stories the regime does not want the world to see.

Unfortunately for the Crown Prince, our report into his impact on the death penalty was widely covered in the world's media. We launched the report with a joint exclusive between the BBC, who ran a major story online which achieved over two million page views and on the BBC News at Ten, and The Times, who ran a front-page story in print and online.



Crown Prince Mohammed bin Salman



Soon the news spread around the world, with media reports now routinely citing that the rate of executions in Saudi Arabia has almost doubled, showing the lasting impact of the articles Reprieve placed and shaped in the launch of the report.

This included, among others:

- 1 United States**
ABC, AFP, Breitbart, NPR, CBS News, Guardian US, New York Times
- 2 United Kingdom**
BBC, The Times, The Guardian, Daily Mail
- 3 MENA**
Middle East Eye, Middle East Monitor
- 4 Ireland**
The Irish Times
- 5 India**
The Times of India, Business Today
- 6 Israel**
The Times of Israel
- 7 France**
RFI
- 8 Nigeria**
Guardian Nigeria
- 9 Pakistan**
The News International
- 10 Brazil**
Veja
- 11 Argentina**
Perfil
- 12 Columbia**
El Tiempo
- 13 Turkey**
Yeni Şafak
- 14 Bangladesh**
Kaler Kantho
- 15 Kenya**
The Star

(News stories have also been translated in Urdu, Arabic, Pashto and Thai).

Our media work is just one strategic lever we are able to pull in order to raise awareness of Saudi Arabia’s application of the death penalty, and progress our overall mission of bringing it in line with international law. The report also provided us with a reference point for our international advocacy, ahead of Saudi Arabia’s appearance at the Universal Periodic Review. In early 2024, the regime’s human rights record was scrutinised before the United Nations Human Rights Council. This enables states from across the world to make recommendations to Saudi Arabia to improve its human rights record. At the time of publication of this report, we await the publication of the recommendations to Saudi Arabia, and their response.

Repreive is proud to work in close partnership with the **European Saudi Organisation for Human Rights**.

Abuses in counter-terrorism

Reprise works all over the world to support people who face some of the most horrific human rights abuses imaginable carried out in the name of “counter-terrorism” or “national security”. These include torture, arbitrary detention, and extrajudicial executions by lethal drone strikes.

Pages 20 to 26 document Reprise’s long-term strategic work in ensuring accountability and transparency in the so-called 'War on Terror'.

Reprise’s work on abuses in counter-terrorism in numbers:

Six British nationals, who were arbitrarily detained in North East Syria, have been repatriated by the UK Foreign Office

They include minors, trafficking victims, and people taken to Syria as children, all of whom suffered extreme human rights abuses.



Reprise has provided **repatriation support to nearly 100 people from 10 different countries** detained in North East Syria.



Reprise’s Life After Guantánamo programme has supported **19 men to resettle and reintegrate in 12 countries, across four continents**



Just 30 people remain in Guantánamo

which at its peak housed nearly 800 people. Over half of them, 16 men, have been cleared for release.



Reprise is supporting five families in Yemen by preparing complaints of civilian harm

to the US Department of Defense, in respect of the US Government’s responsibility for seven attacks which killed 37 of their family members including 12 children.



Detention in North East Syria

Reprise is at the vanguard of advocating for countries to urgently repatriate their citizens from detention facilities in North East Syria, where some 70,000 individuals – 40,000 of whom are children – are currently arbitrarily detained because of perceived and unproven affiliation with ISIS.

In 2022, we had a significant victory in the UK, as the first British adult (a Reprise client) was repatriated, along with her child. In 2023, we have built further on this by facilitating six more British nationals to be repatriated by the UK Foreign Office.

Reprise has been instrumental in this change - from our groundbreaking investigations, which revealed evidence of trafficking in the cases of two-thirds of British women currently detained in North East Syria, to our advocacy and media work to challenge and change the toxic media narrative around the families detained in the region.

Our highlights from 2023 include:

- ▶ The repatriation of six British nationals (all Reprise clients) by the UK Foreign, Commonwealth, and Development Office. They include minors, trafficking victims, and people taken to Syria as children, all of whom suffered extreme abuses.
- ▶ Empowering a collective of British families – **Bring British Families Home** – and supporting them to use their voice to call for the return of their family members. You can read more about their high impact advocacy work on page 23.
- ▶ Applying pressure on decision makers together with the All-Party Parliamentary Group on Trafficked Britons in Syria, for which Reprise serves as the Secretariat.
- ▶ Engaging the United Nations Working Group on Enforced or Involuntary Disappearances on the cases of men and boys held incommunicado – leading to 15 complaints being filed.



Guantánamo

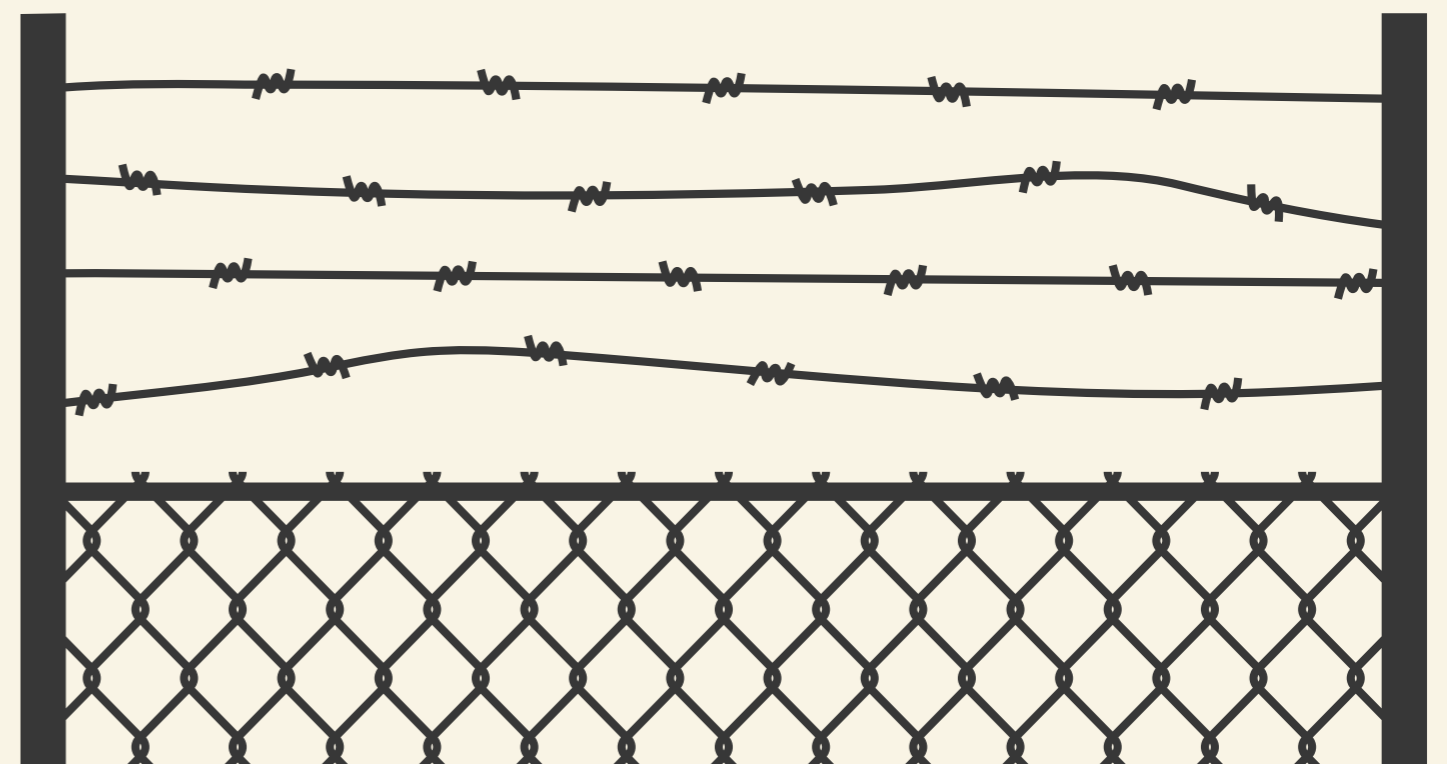
Reprise was one of the first organisations to work on the cases of men detained in Guantánamo Bay. Over almost twenty years of doing this work, Reprise has developed unparalleled institutional knowledge in contesting arbitrary detention, torture, and other extreme human rights abuses.

This experience has enabled us to pioneer new initiatives and take on new cases around the world. Reprise, together with our sibling organisation in the United States, **Reprise US**, continue to advocate for the release of men still detained in Guantánamo, and for the ultimate closure of the detention camp. Our Life After Guantánamo programme continues to support the resettlement, repatriation and reintegration of 19 men in 12 countries around the world.

With the United States going to the ballot box in 2024, complete closure of the prison is a goal we will continue to fight through our targeted advocacy and media efforts over the years to come.

Our highlights from 2023 include:

- ▶ The release of four men who had been detained without charge or trial and endured decades of unlawful detention.
- ▶ We worked with the UN Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism, Fionnuala Ní Aoláin, to guide her in speaking to released and resettled men, as part of the UN’s report following its first visit to Guantánamo, and provided information about the visit to the men themselves.
- ▶ Supporting 19 released men in 12 countries on four continents across the world. This work has involved securing basic rights and services for released men, including legal status, housing and employment. This year we successfully got four passports issued for released men.
- ▶ All of the men whose cases Reprise and **Reprise US** have worked on over the last two decades have now either been released from Guantánamo or been cleared for release.



Extrajudicial executions

Reprievе continues to investigate and advocate against extrajudicial executions, as these are a form of death sentence without charge or trial used by states in the name of “counter-terrorism” and “national security”.

Together with **Reprievе US**, we are working to secure justice, accountability, and remedy for civilian victims of US military and CIA strikes carried out in Yemen and Libya, working with a network of in-country investigators who have compiled substantial evidence of civilian harm.

Simultaneously, **Reprievе US** has carried out extensive advocacy toward informing the development of the US Department of Defense’s Civilian Harm Mitigation and Response Action Plan, which was first announced in 2022 and is still being implemented. Through this mechanism, we are submitting exhaustively researched complaints demonstrating that dozens of people killed by US drone strikes and ground raids in Yemen over the past ten years were, in fact, innocent civilians.

Through our engagement with the mechanism, we are seeking both immediate accountability and remedy for our clients as well as the continuous improvement of the mechanism so that it is fit for the purpose of redressing civilian harm from US drone strikes into the future.

Our highlights from 2023 include:

- Conducting detailed investigations into strikes which have impacted five families in Yemen, who have been systematically targeted by strikes. Three of these families lost 37 family members between them in seven attacks, including 12 children.
- Presenting evidence directly to the US Department of Defense, alongside a programme of targeted advocacy, to shape the development and implementation of the mechanism and ensure accountability and redress for victims of past and future strikes.
- Following up on the first complaint to the US Department of Defense in the case of Adel Al Manthari, a rare survivor of a drone strike in Yemen. We are supporting Adel to seek redress and financial compensation for the harm caused.



Case study

Bring British Families Home

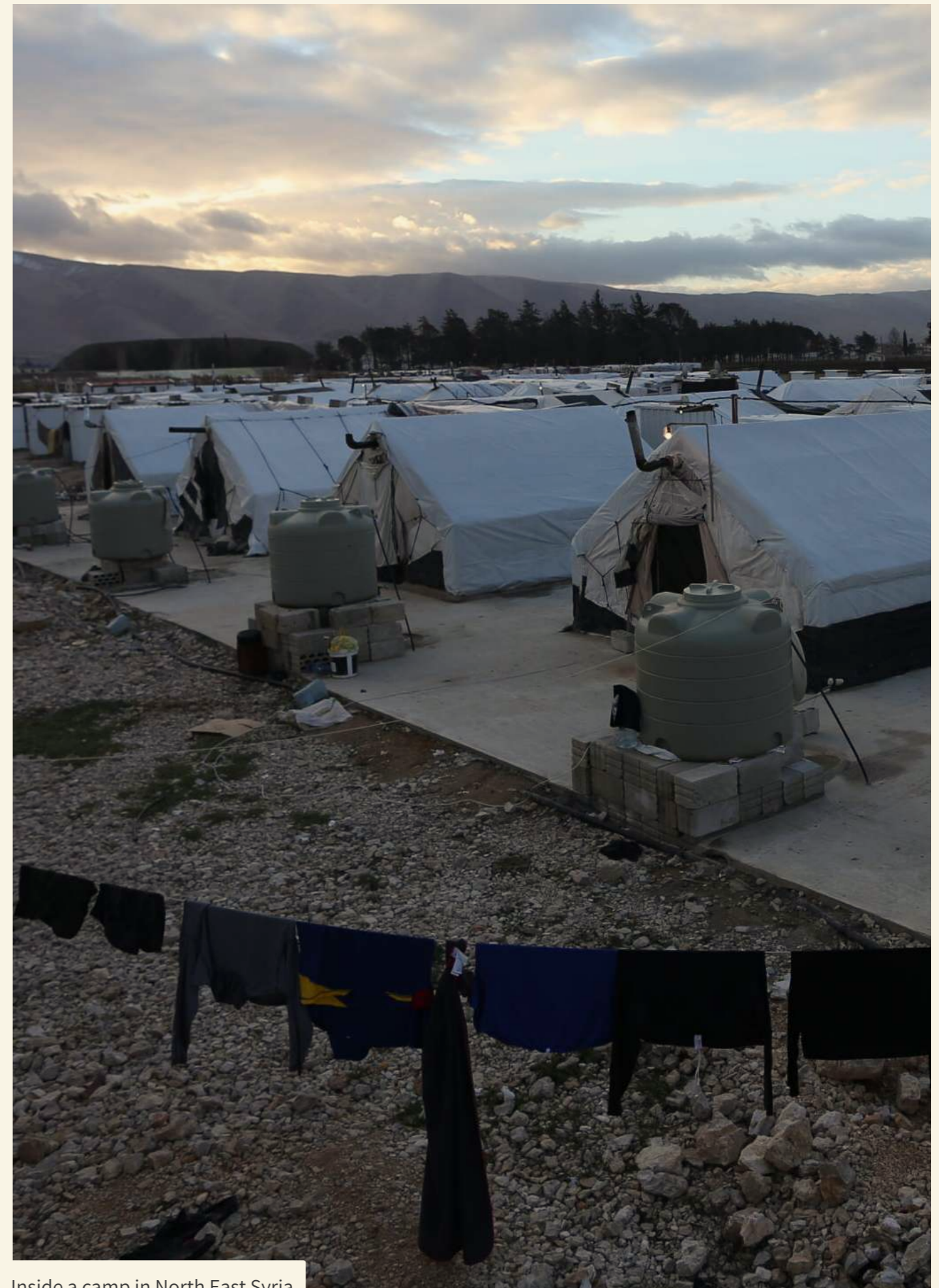
Reprive has worked on the issue of arbitrary detention in North East Syria since 2018, as a natural progression of our work in Guantánamo. Like Guantánamo, the detention facilities in North East Syria are made up of a population being held indefinitely without charge or trial; unlike in Guantánamo, the vast majority of detainees are children and women.

There are approximately 70,000 individuals detained in North East Syria on the basis of perceived and unproven association with ISIS. More than half of these (40,000) are children, and around 10,000 are of non-Syrian and non-Iraqi nationality. Reprive’s investigations – from nine trips to the region – have uncovered that a substantial number of British women currently detained were trafficked to Syria.

In our efforts to advocate for countries to urgently repatriate their citizens as the only human-rights compliant solution to this crisis, we are proud to work with and support **Bring British Families Home** - a collective of British families who have relatives unlawfully and indefinitely detained in North East Syria. The members are from communities across the UK, who formed a group to support each other and fight for justice for their relatives and communities. Reprive has been hosting and supporting the group, working together to reverse the United Kingdom’s hardline refusal to repatriate its citizens, despite the evidence of trafficking and coercion.

The group first met in September 2020, when individuals from three families, a total of five people, came together. Prior to this, the families were isolated in their experiences. Harsh “counter-terrorism” measures had created a climate of fear and paranoia. The **Bring British Families Home** collective provides a space for individuals to meet, share their experiences with other families in similar situations, and strategise about ways to change the narrative about their relatives and ultimately get them home to the UK.

In 2021, members of the family group gave evidence to the All-Party Parliamentary Group (APPG) on Trafficked Britons in Syria (of which Reprive is the Secretariat), as part of the APPG’s inquiry into the trafficking of Britons to Syria and Iraq by ISIS. Their evidence highlighted the harmful impacts of the UK’s policy on families and communities at home and established a footing to build upon. From here the group has gone from strength to strength.



Inside a camp in North East Syria



Drawing by a child detained in North East Syria

2023 was a significant year. By the end of the year, the group grew to 29 people, representing 19 different families of detainees. As they have grown in number, they increased their advocacy for their loved ones. The group chose a name, and sent a letter requesting a meeting with the then Foreign Secretary, James Cleverly MP.

The group has also engaged in public advocacy on the situation. **Bring British Families Home** has contributed to a number of stories – including in the Guardian and the Financial Times. Members have also conducted bilateral private advocacy, including meeting with MPs and Peers to explain the situation of their loved ones and the urgent need to bring them home.

As we look ahead to 2024, **Bring British Families Home** is poised to continue this trajectory. Thanks in part to their work, the tide is turning.

In 2022, we celebrated the first British person to be repatriated from North-East Syria. In 2023, they were joined by six more, including minors, trafficking victims, and people taken to Syria as children, all of whom suffered extreme abuses. This was a huge milestone in the work, giving hope to other family members languishing in unlawful detention in North East Syria, and building momentum for future repatriations.

We are extremely grateful to **Synergi** (part of the **National Survivor User Network**) for providing **Bring British Families Home** with their first grant this year. This funding provided critical access requirements to members, supporting transport costs, translation and interpretation, access to mental health professionals and support for caregiving responsibilities, without which some members would not have been able to attend meetings.



Inside a camp in North East Syria

Case study

Preventing UK involvement in serious human rights abuses abroad

Reprise delivers a cross-cutting initiative to seek accountability for current and historic involvement by the UK Government in torture and related abuses; and to prevent the United Kingdom from facilitating such abuses in the future. As part of this, the Reprise policy team monitors new legislation as it is tabled, to ensure it is compliant with international law, and cannot lead to the United Kingdom becoming involved in, or facilitating, these kinds of abuses.

For example, in 2021, our work was instrumental in securing amendments to the Overseas Operations Bill, which without intervention would have effectively decriminalised torture and war crimes committed by UK Forces overseas. This bill would have included a “presumption against prosecution” for offences committed overseas after five years, even for the most serious crimes such as torture. The removal of this clause was a significant victory, especially when we consider that it was achieved in spite of the Government’s 80-seat majority. This was the result of a concerted public campaign, which included nearly 30,000 people signing our petition, over 8,000 of our supporters writing to their local MPs, and our team conducting targeted private and public advocacy to ensure the United Kingdom complied with international law.

The following year, we identified another potentially dangerous piece of legislation: the National Security Bill (which has now passed into law as the National Security Act). Reprise’s monitoring identified that one clause in particular – Clause 30 – was of particular concern to our work. This clause, as it was first proposed, could have granted immunity from prosecution to ministers and officials for “assisting or encouraging” crimes overseas, where such actions were supposedly “necessary for the proper exercise” of the functions of the UK intelligence agencies or armed forces. Following our work on the Overseas Operations Bill, we were well placed to raise the alarm again.



Reprieve led a campaign in 2022 and 2023, in partnership with a coalition of organisations including **Freedom from Torture**, **REDRESS**, **Rights & Security International**, **Survivors Speak Out**, and **Unlock Democracy**, to work with parliamentarians to secure major concessions which would remove this free pass for ministers to commit human rights abuses.

One key strategic lever was to seek an intervention from the International Criminal Court (ICC) to clarify the consequences of this clause. In doing so, we played a key role in securing clarification from the Chief Prosecutor that cases where this clause protected ministers from prosecution domestically could now be “potentially admissible before the ICC”. This was a significant advocacy and media moment, which enabled Reprieve and our partners to share international law best practice with parliamentarians and the media to raise awareness of the ramifications of the bill.

This story was covered in The Times, which ran with a statement from Reprieve:

"The prospect of British politicians being tried at the Hague should be a wake-up call for the government. How mortifying for ministers that their efforts to shield politicians from prosecution may mean the ICC fills the gap. Ministers must not be above the law, and if they break the law by knowingly getting mixed up in torture they should answer for it in court."

As a result of the concerns raised about this clause by parliamentarians in both Houses, and under pressure from multiple amendments tabled by peers including Lord West of Spithead, the Government tabled an amendment to the Bill in March 2023 which removed the original clause and replaced it with a clause providing a statutory defence for ministers and officials where their actions were “necessary to the proper exercise of the functions” of the UK armed forces and intelligence services. During the debate on the new clause in the Commons, the minister confirmed that this clause would not affect the UK’s obligations to prevent torture and other abuses under international law and by implication could not be used as a defence for involvement in serious human rights abuses.

While Reprieve still views such a defence as contrary to human rights principles, it is nevertheless positive that the Government removed the sweeping immunity which would have been granted to ministers under the previous version of the clause. As with the Overseas Operations Bill a few years previously, the collective mobilisation of concerned human rights organisations, parliamentarians, and the Reprieve community has prevented the introduction of sweeping immunity for ministers and officials getting involved in human rights abuses committed abroad. As with the Overseas Operations Bill, this was achieved in spite of a substantial government majority.

We are grateful to **Freedom from Torture**, **REDRESS**, **Rights & Security International**, **Survivors Speak Out**, and **Unlock Democracy**, for their partnership in working to fight the National Security Bill.

Plans for the future

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

Through 2024, 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:

- ▶ 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 “counter-terrorism” and “national security”;
- ▶ Work to secure the release and repatriation or resettlement of the remaining Repeive clients from Guantánamo Bay and offer targeted support to prevent further harms/abuses;
- ▶ 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 “counter-terrorism” 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 Repeive’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 “counter-terrorism” or “national security”;
- ▶ 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;
- ▶ 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 Repeive 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 2023 we received income of

£3,581,757

2023 focus

Throughout 2023, Reprise's Development Team focussed on raising income, building the profile of the organisation and public education. Our 2023 income is only very slightly down on that of 2022. In a challenging fundraising environment, this is testament to the extraordinary generosity and commitment 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 and statutory funders grew from 2022 due to some new grants as well as some uplifts to existing grants being awarded.

Individual donations

In 2023 the rising cost of living and uncertain economic climate resulted in a decrease in individual donations from the general public. Over the course of 2023, we saw a 24% reduction in one-off gifts of £1,000 or less compared to gifts in 2022. We also saw a very slight reduction in support from Reprise 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 uplifts and new donations from individuals within the major donor programme, our events programme, and an increase in the income we received through gifts in wills.

Corporate

In 2023 we increased our income from a number of corporate supporters.

Donation and fundraising policies

We have a comprehensive donations policy as set out by Reprise'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.

Reprise 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 regard to fundraising carried out by Reprise, it is recorded and will be investigated as appropriate. Any serious complaint would be escalated to our Senior Leadership Team and Trustees. Reprise may involve internal or external lawyers if deemed necessary. Reprise did not receive any fundraising complaints in 2023.

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 employment of all Reprise 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 Reprise. 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

Reprise relies on the generosity of our supporters and partners to continue our investigations, litigation, casework and campaigns. We are extremely grateful to all those who stand in solidarity with Reprise for the support they provide - giving up their time, money and in-kind support to help us uphold human rights.

We give heartfelt thanks to the numerous law firms and barristers who have supported our work over the course of the year, whether financially or by providing pro bono support. Your dedication and expertise has played a vital role in enabling our achievements outlined in this report, and we are profoundly grateful for your partnership.

We would not be able to do the work that we do without the generosity of individuals and organisations who provide financial support to power our work. 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.

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

We are incredibly thankful to everyone who chooses to support us, including:

A4ID's Rule of Law Expertise Programme	Mark Stephens	The Fidelis Foundation
Akin Gump Strauss Hauer and Feld LLP	Muriel Jones Foundation	The German Federal Foreign Office
Alexandra Hough	Paul Hamlyn Foundation	The Jomati Foundation
Bertha Foundation	Persula Foundation	The Roddick Foundation
Clifford Chance	Postcode Justice Trust, thanks to players of People's Postcode Lottery	The Sounouyergon Fund, hosted by Swiss Philanthropy Foundation
David and Victoria Gill	Reed Smith	The Swiss Federal Department of Foreign Affairs
Evan Cornish Foundation	Robert Byass	The Woodward Charitable Trust
Foreign, Commonwealth & Development Office	Roger Ross and the team at Lots Road Auctions	This Day Foundation
Highway One Trust	Rupert Bondy	Tinsley Charitable Trust
Hollick Family Foundation	Sigrid Rausing Trust	Tolkien Trust
Joseph Rowntree Charitable Trust	Sir Dominic and Lady Cadbury	Vincent Homes Ltd
Joseph Rowntree Reform Trust	The British High Commission in Malaysia	Vital Projects Fund
Laura Kinsella Foundation	The Cornwell Charitable Trust	Woodford Family Charitable Trust
Linklaters LLP	The David & Elaine Potter Foundation	
Lisbet Rausing and Peter Baldwin		

We would also like to thank the many, many donors, supporters, partners and members who could not be named in this report or wished to remain anonymous; Jane Hogarth and Lucinda Jamieson for their fundraising support, as well as those who remembered Reprise in their will – their generosity will power a lasting impact, far beyond 2023.

Reprise is fortunate to benefit from the steadfast support of our wonderful Patrons and Ambassadors and would like to thank them for everything they did for Reprise in the last twelve months.

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

Ambassadors

- David Morrissey
- Katie Brindle
- Richard Brindle
- Sophie Okonedo
- Lady Sue Woodford-Hollick OBE
- Victoria Miro
- Yemsrach (Yemi) Hailemariam

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 2023: Total income generated decreased by £21,562 whilst expenditure decreased by £184,952 as compared to 2022.

Reprieve has continued efforts to diversify our funding sources. However in 2023 we continued to 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, a continuing trend from 2021. However, we were able to withstand these challenges by increasing income from Trusts and Foundations, and by making prudent expenditure decisions. We are very proud to have been able to sustain our income level, which was only slightly down from 2022. Our financial reserves position remains strong.

Throughout 2023, Reprieve employed an average of 42 full time staff.

Income

Total income for 2023 was £3,581,757 compared with £3,603,319 in the previous year, a decrease of 0.6%. A breakdown of donations and grants received is shown in notes 1 and 2 to the financial statements.

Expenditure

Total expenditure in the year decreased to £3,536,042 from £3,720,994 in 2022, a decrease of 5%. This decrease in expenditure was mainly due to savings on staffing costs with a number of vacant posts not being filled by year end.

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 £3,166,637 in 2023 (£2,260,583, DP, and £906,054, ACT) compared to £3,333,598 in the previous year, a decrease of 5%.

Our fundraising costs in 2023 were £369,405, a slight decrease from £387,396 in 2022. 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 10.3% of our income for the year. For every pound we raised in income 88p was spent on our charitable activities, a ratio similar to 2022.

At the end of 2023, we were regularly communicating with over 85,000 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 5 – 8 to the financial statements, and staff costs are set out in note 10.

Balance sheet

The balance sheet on page 39 of the financial statements shows the financial position of the charity on 31 December 2023. Total net assets at the year-end were £1,497,585 made up of unrestricted funds of £1,393,949 and restricted funds of £103,636. Net assets were slightly higher compared to 2022 when we held £1,451,870 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 2023 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, as well as provided training for relevant staff across Reprieve on issues relating to the budget.

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 2024 positively as we are beginning the year with a high percentage of confirmed income, including becoming a long-term charity partner of the People's Postcode Lottery, 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. This view has not changed but the Board intends to do a wider review of its reserves policy during 2024. 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 charity's total reserves at 31 December 2023 are £1,497,585 of which £103,636 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 reserves minus fixed assets of £7,973 at 31 December 2023) were £1,385,976 which represents 4.2 months' operating costs based on 2024's anticipated running costs.

The Trustees continue to believe it is prudent and appropriate 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.

Under the charity's investment policy, its reserves are kept in sterling denominated current and deposit accounts.

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 2023, 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 2023, the principal risks and uncertainties identified by the charity were as follows:

Risk identified

Action taken to mitigate the risk

External

Turbulent political environment or economic environment

The uncertain economic situation and rising cost of living, the crisis in Gaza and Israel together with wider regional instability, and regime and 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.

- ▶ Successful growth in trust, foundation and statutory income as well as increased giving by major donors.
- ▶ 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.

Operational

Loss of critical, confidential or personal data or assets

We retain sensitive data including on behalf of our clients. Our overseas travel and shift to hybrid working long term increases the risk to the security of our data and assets.

- ▶ Continuous collaboration with our IT provider, with enhanced security measures implemented in 2023.
- ▶ Information security is a key part of our safety and security processes, including to ensure data is handled safely when travelling overseas.
- ▶ Additional procedures are put in place when individual casework requires enhanced security.

Financial

Inadequate reserves or cashflow

Repeive 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 Repeive 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.
- ▶ Fundraising and finance a key priority for one of our Joint Executive Directors.
- ▶ Reserves policy reviewed annually by the Board and monitored on an ongoing basis at the Finance Committee meetings.

Operational

Safeguarding of clients and staff

The protection from harm of our staff and clients is a priority for Repeive and remains one of the principal risks of any charity working with vulnerable individuals.

In 2023, our staff continued to travel to higher risk destinations.

- ▶ 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.
- ▶ Some overseas trips postponed on safety and security grounds.
- ▶ 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 2023.
- ▶ Support provided to employees working in challenging situations reviewed regularly.
- ▶ Legal advice sought on complex security and safeguarding matters.

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 domestic and foreign laws and regulations

Repeive is a UK charity subject to charity specific and general laws and regulations.

Repeive has clients in, and its staff travel to, many foreign countries. Some of those countries are sanctioned by the US, UK and EU.

- ▶ Internal policies and regular training on key UK issues, including data protection and safeguarding.
- ▶ External legal advice sought where appropriate.
- ▶ Financial sanctions and anti-terrorism procedures in place including screening.
- ▶ Risk Committee and Board approved decisions on ongoing casework.
- ▶ Repeive shares knowledge and insight on sanctions and implications with sector wide lawyers' working group.

Governance and decision making

Reprieve is a company limited by guarantee incorporated on 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 they 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, including:

- ▶ A Risk Committee to monitor business risks and ensure that effective mitigation measures are in place.
- ▶ A Finance Committee to monitor Reprieve’s financial matters, including the Reserves Policy.
- ▶ A Nomination Committee to consider Board development and nominations for new Trustees to be recommended for approval by the full Board.
- ▶ A Development Committee 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 2023. 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. At each Board meeting, a Reprieve employee or consultant 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 2023.

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 2023, Reprieve employed an average of 42 employees and ended the year with 36 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, consultants and partner organisations 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 a 2:1 pay ratio between the highest-paid member of staff and the lowest-paid member of staff. The precise current ratio between highest and lowest paid is 2.08:1.

Financial controls

An income and expenditure budget is approved by the Trustees at the end of the preceding 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 2023, 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 at least five times a year, including 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. The Finance Committee was strengthened in 2023 by the addition of three new Trustees.

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 Repeive 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.

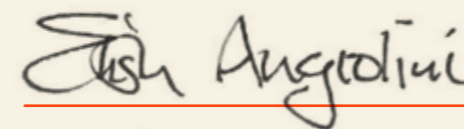
So far as each of the Trustees is aware at the time the report is approved:

- ▶ 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 23 April 2024 and signed on their behalf by:



Lady Elish Angiolini LT 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 Repeive (the 'charitable company') for the year ended 31 December 2023 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 2023 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 twelve months from when the financial statements are authorised for issue.

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

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.

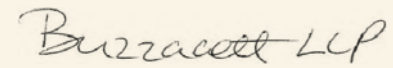
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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: 7 May 2024

Financial statements

Statement of financial activities

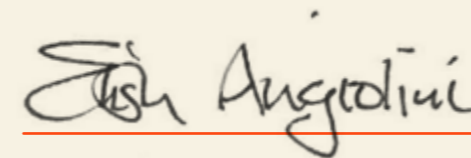
	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	1	1,732,957	53,805	1,786,762	1,589,844
Charitable activities					
Death penalty (DP)	2	265,061	911,053	1,176,114	1,439,234
Promotion of human rights in counter-terrorism (ACT)	2	205,000	389,900	594,900	565,713
Other trading activities	3	—	—	—	220
Investments	4	23,981	—	23,981	8,308
Total		2,226,999	1,354,758	3,581,757	3,603,319
Expenditure on:					
Raising funds	5	336,882	32,523	369,405	387,396
Charitable activities					
Death penalty (DP)	6	1,264,560	996,023	2,260,583	2,337,484
Promotion of human rights in counter-terrorism (ACT)	6	655,681	250,373	906,054	996,114
Total		2,257,123	1,278,919	3,536,042	3,720,994
Net income (expenditure)	9	(30,124)	75,839	45,715	(117,675)
Transfer between funds		(15,000)	15,000	—	—
Net movement in funds		(45,124)	90,839	45,715	(117,675)
Reconciliation of funds					
Total funds at 1 January		1,439,073	12,797	1,451,870	1,569,545
Total funds at 31 December	14, 15	1,393,949	103,636	1,497,585	1,451,870

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 20.

Balance sheet

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	11	7,973	24,005
Current assets			
Debtors	12	527,291	339,242
Short term deposits		783,057	759,076
Cash at bank and in hand		553,933	738,666
		1,864,281	1,836,984
Liabilities			
Creditors: amounts falling due within one year	13	(374,669)	(409,119)
Net current assets		1,489,612	1,427,865
Total assets less current liabilities		1,497,585	1,451,870
Net assets		1,497,585	1,451,870
Charity funds			
Restricted funds	14, 15	103,636	12,797
Unrestricted funds	14, 15	1,393,949	1,439,073
Total funds		1,497,585	1,451,870

The financial statements were approved and authorised for issue by the Trustees of Reprieve, Company Registration Number 05777831 (England and Wales) on 23 April 2024 and signed on their behalf by:



Lady Elish Angiolini LT DBE PC KC FRSA FRSE (Chair)



Luca Bosatta (Treasurer)

The notes on pages 44 to 50 form part of these financial statements.

Statement of cash flows

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net cash (used in) operating activities	A	(184,733)	(381,976)
Cash flows from investing activities			
Interest received	B	23,981	8,308
Net cash provided by (used in) investing activities		23,981	8,308
Change in cash and cash equivalents in the year		(160,752)	(373,668)
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2023		1,497,742	1,871,410
Cash and cash equivalents at 31 December 2023		1,336,990	1,497,742

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

	2023 £	2022 £
Net income (expenditure) for the year (as per the statement of financial activities)	45,715	(117,675)
Adjusted for:		
Depreciation charges	16,032	22,056
Interest received	(23,981)	(8,308)
(Increase) in debtors	(188,049)	(14,529)
(Decrease) in creditors	(34,450)	(263,520)
Net cash (used in) operating activities	(184,733)	(381,976)

B. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	553,933	738,666
Short term deposits	783,057	759,076
Total cash and cash equivalents at the end of the year	1,336,990	1,497,742

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 2023 with comparative information provided in respect to the year 31 December 2022.

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 2023 and 2022, the charity has made the judgement that for most 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. For the remainder of the donated services received, which the charity would otherwise have paid for on the open market, these have not been disclosed on the grounds of immateriality when considered individually or in the aggregate;
- ▀ Assessing the probability of the receipt of legacy income;
- ▀ 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 and able 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.

Short term deposits

Short term deposits comprise deposit accounts with a maturity of between three and twelve months. The classification of current assets in the prior year has been updated to show deposits with a maturity of between three and twelve months as short term deposits.

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 2023 £
Donations	1,479,087	53,805	1,532,892
Tax claimable on Gift Aid donations	158,436	—	158,436
Other corporate donations	95,434	—	95,434
	1,732,957	53,805	1,786,762
	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

2. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Promotion of human rights in counter-terrorism (ACT)			
Bertha Foundation	—	126,742	126,742
Joseph Rowntree Charitable Trust	—	35,875	35,875
Joseph Rowntree Reform Trust	—	39,971	39,971
Reprieve US	—	110,766	110,766
The Roddick Foundation	2,500	50,000	52,500
Sigrid Rausing Trust	150,000	—	150,000
Synergi	—	3,000	3,000
Tolkien Trust	52,500	—	52,500
United Nations Voluntary Fund for Victims of Torture	—	23,546	23,546
	205,000	389,900	594,900

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Death penalty (DP)			
The British High Commission in Malaysia	—	16,519	16,519
Clifford Chance	—	118,718	118,718
European Commission	—	3,329	3,329
Evan Cornish Foundation	—	10,000	10,000
Foreign, Commonwealth & Development Office	—	45,000	45,000
The German Federal Foreign Office	—	47,052	47,052
Highway One Trust	—	10,000	10,000
Joseph Rowntree Charitable Trust	—	35,875	35,875
Jomati Foundation	—	5,000	5,000
Netherlands Ministry of Foreign Affairs	—	2,492	2,492
Paul Hamlyn Foundation	—	41,667	41,667
Postcode Justice Trust	—	300,000	300,000
The Roddick Foundation	2,500	—	2,500
A4ID's Rule of Law Expertise Programme	—	180,469	180,469
The Sounouyergon Fund	—	12,000	12,000
Sigrid Rausing Trust	150,000	—	150,000
The Swiss Federal Department of Foreign Affairs	—	50,850	50,850
The David and Elaine Potter Foundation	—	27,000	27,000
Tolkien Trust	52,500	—	52,500
Vital Projects Fund	60,061	—	60,061
World Coalition Against the Death Penalty	—	4,082	4,082
Other grants (below £2,000)	—	1,000	1,000
	265,061	911,053	1,176,114
Total	470,061	1,300,953	1,771,014

2. Income from charitable activities (continued)

	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 Reform 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
The 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

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 Justice Trust	—	300,000	300,000
Reprieve US	27,307	—	27,307
The Roddick Foundation	—	26,080	26,080
A4ID's Rule of Law Expertise Programme	—	39,931	39,931
The Sounouyergon Fund	—	11,503	11,503
Sigrid Rausing Trust	100,000	—	100,000
The 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

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
I 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

3. Other trading activities

	Total funds 2023 £	Total funds 2022 £
Speaker fees and book royalties	—	220

4. Investment income

	Total funds 2023 £	Total funds 2022 £
Bank interest	23,981	8,308

5. Cost of raising funds

	Total funds 2023 £	Total funds 2022 £
Direct costs	76,706	124,214
Support costs	56,574	52,245
Staff costs	236,125	210,937
	369,405	387,396

6. Charitable activities

	DP 2023 £	ACT 2023 £	Total funds 2023 £	Total funds 2022 £
Direct costs	764,745	371,384	1,136,129	1,106,868
Support costs	346,203	138,761	484,964	449,564
Staff costs	1,149,635	395,909	1,545,544	1,777,166
	2,260,583	906,054	3,166,637	3,333,598

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

7. Analysis of support costs

	Fundraising 2023 £	DP 2023 £	ACT 2023 £	Total funds 2023 £	Total funds 2022 £
Premises	2,683	16,418	6,581	25,682	28,681
IT	1,887	11,546	4,628	18,061	18,995
Office	5,144	31,477	12,616	49,237	47,292
Staff costs & associated costs	42,034	257,229	103,099	402,362	364,476
Governance	4,826	29,533	11,837	46,196	42,365
	56,574	346,203	138,761	541,538	501,809

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

8. Governance costs

	Total funds 2023 £	Total funds 2022 £
Audit and accountancy fees	21,000	21,548
Other direct costs	3,818	2,937
Staff costs	21,378	17,880
	46,196	42,365

9. Net income (expenditure) for the year

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets:		
Owned by the charity	16,032	22,056
Pension costs	90,710	89,814
Auditors' remuneration		
audit services (excluding VAT) – current year	18,250	17,000
other services	18,250	—
Operating lease rentals	137,198	179,181

During the year no trustee received any remuneration or benefits in kind (2022: £nil). No trustees were reimbursed travel expenses (2022: £100, one trustee).

10. Staff costs

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	1,936,294	1,959,269
Social security costs	221,337	232,494
Pension costs	90,710	89,814
	2,248,341	2,281,577
Redundancy payments	28,041	—
	2,276,382	2,281,577

10. Staff costs (continued)

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

	2023 No.	2022 No.
Charitable activity		
Death penalty (DP)	21	22
Promotion of human rights in counter-terrorism (ACT)	10	11
Raising funds – fundraising	5	4
Support	6	6
	42	43

Two employees (2022: one) received remuneration within the banding of £60,000 to £70,000 in the year and two employees (2022: two) 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 £590,598 (2022: £607,903).

11. Tangible fixed assets

	Office equipment £	Furniture & fittings £	Total 2023 £
Cost			
At 1 January 2023	190,890	1,582	192,472
At 31 December 2023	190,890	1,582	192,472
Depreciation			
At 1 January 2023	166,885	1,582	168,467
Charge for the year	16,032	—	16,032
At 31 December 2023	182,917	1,582	184,499
Net book value			
At 31 December 2023	7,973	—	7,973
At 31 December 2022	24,005	—	24,005

12. Debtors

	2023 £	2022 £
Rent deposit	20,855	—
Gift Aid tax recoverable	51,466	36,647
Grants receivable	378,784	210,651
Other debtors	8,841	23,389
Prepayments	67,345	68,555
	527,291	339,242

13. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	88,410	55,917
Other taxation and social security	47,693	74,526
Other creditors	13,279	17,003
Accruals and deferred income	225,287	261,673
	374,669	409,119

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 2022 totalled £110,000, of which £110,000 was released to income in 2023. Deferred income as at 31 December 2023 totalled £92,077, which relates to the next financial period.

14. Statement of funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Unrestricted funds					
General funds	1,439,073	2,226,999	(2,257,123)	(15,000)	1,393,949
Restricted funds					
Promotion of human rights in counter-terrorism (ACT)					
Bertha Foundation	—	126,742	(38,783)	—	87,959
Joseph Rowntree Charitable Trust	—	35,875	(35,875)	—	—
Joseph Rowntree Reform Trust	—	39,971	(33,055)	—	6,916
Reprieve US	—	110,766	(110,766)	—	—
The Roddick Foundation	—	50,000	(50,000)	—	—
Synergi	—	3,000	(905)	—	2,095
United Nations Voluntary Fund for Victims of Torture	—	23,546	(23,546)	—	—
Death penalty (DP)					
OMCT	1,161	—	—	—	1,161
The British High Commission in Malaysia	—	16,519	(16,519)	—	—
Clifford Chance	—	118,718	(118,718)	—	—
European Commission	—	3,329	(3,329)	—	—
Foreign, Commonwealth & Development Office	—	45,000	(60,000)	15,000	—
FCDO (ROLE)	—	13,561	(13,561)	—	—
The German Federal Foreign Office	—	47,052	(41,547)	—	5,505
Joseph Rowntree Charitable Trust	—	35,875	(35,875)	—	—

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Netherlands Ministry of Foreign Affairs	—	2,492	(2,492)	—	—
Paul Hamlyn Foundation	—	41,667	(41,667)	—	—
Postcode Justice Trust	4,431	300,000	(304,431)	—	—
Role UK	—	166,908	(166,908)	—	—
The Swiss Federal Department of Foreign Affairs	7,205	50,850	(58,055)	—	—
The David and Elaine Potter Foundation	—	27,000	(27,000)	—	—
Other restricted funds	—	95,887	(95,887)	—	—
Total restricted funds	12,797	1,354,758	(1,278,919)	15,000	103,636
Total funds	1,451,870	3,581,757	(3,536,042)	—	1,497,585

During the year, we transferred £15k from unrestricted funds to fund a deficit on the Foreign Commonwealth and Development Office restricted fund.

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.

14. Statement of funds (continued)

	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)	—
The 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 Justice Trust	4,431	300,000	(300,000)	4,431
The Roddick Foundation	—	26,080	(26,080)	—
Role UK	—	39,931	(39,931)	—
The 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

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds 2023 £
Tangible fixed assets	—	7,973	7,973
Current assets	103,636	1,760,645	1,864,281
Creditors due within one year	—	(374,669)	(374,669)
	103,636	1,393,949	1,497,585
	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

16. 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 £90,710 (2022: £89,814). Contributions totalling £12,403 (2022: £12,006) were payable to the fund at the balance sheet date and are included in other creditors.

17. Operating lease commitments

At 31 December 2023, the company had annual commitments under non-cancellable operating leases as follows:

Payable within:	Office premises	
	2023 £	2022 £
Less than one year	81,779	162,096
Between 2 and 5 years	224,351	67,540

The charge to the statement of Financial Activities in 2023 is £137,198 (2022: £179,181).

18. Related party transactions

The charity received a total of £42,199 (2022: £61,085) in donations from Trustees in their personal capacity, none of which remains outstanding at the balance sheet date.

The charity received £10,000 (2022: £20,000) 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.

19. Funding provided to Reprieve by Reprieve US

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

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

In 2023, Reprieve US provided a sub grant to Reprieve UK for £110,766 (2022: £105,503). 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 Reprieve UK personnel commensurate with their contribution to the services essential to the functioning and work of Reprieve US. This was fully spent in this year and we carried forward £nil (2022: £nil).

20. Comparative information

Analysis of income and expenditure in the year ended 31 December 2022 between restricted and unrestricted funds:

	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

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