

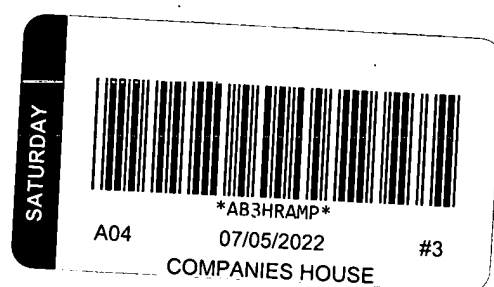
Registered Number: 05777831  
Charity Number: 1114900

**REPRIEVE**

(A company limited by guarantee and registered charity)

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**



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## Joint Executive Directors' Introduction

2021 was another challenging year for the charity world as the COVID-19 pandemic continued to cause great uncertainty across the sector. However, we are incredibly proud of how Reprieve has been able to withstand many of the challenges affecting charities and of the significant successes we were able to achieve in 2021.

Reprieve continued in our fight to advance the global abolition of the death penalty and to seek justice for victims of extreme human rights abuses carried out by powerful states in the name of "counterterrorism". Fulfilling this vision has been difficult in the midst of a global health crisis when many governments have used the fact that the world's attention has been elsewhere to push through more executions and clamp down on political protest.

However, our continued commitment to working with organisations on the ground and in-country fellows meant that we were able to withstand many of these challenges and continue our critical work. Working with our skilled lawyers, investigators, campaigners and communicators, we were able to help overturn the death sentences of our long-term clients, Ali al-Nimr, Abdullah Hasan al-Zaher and Dawood al-Marhoon in Saudi Arabia. All three young men were sentenced to death as children for protest-related "crimes". Everyone at Reprieve was delighted when Ali was released in October, followed by Abdullah in November. We have also been able to make extensive progress in our work to oversee the resentencing of 5,000 men and women on Kenya's death row. Reprieve's expert local lawyers and fellows have continued to travel up and down the country collecting the information required to begin resentencing hearings. This is a unique opportunity to seek justice for thousands of people languishing on death row.

We continued to hold powerful governments to account. Our ground-breaking *Trafficked to ISIS* Report uncovered the stories of British families who were trafficked to Islamic State and are now detained in Syria. Many are women and children who have had their citizenship stripped without notice and are held in appalling conditions, abandoned by the UK Government. In the US, we won a major *habeas corpus* victory in the case of Asadullah Haroon Gul, one of our clients detained in Guantánamo Bay since 2007. This case found that Asadullah's detention was unlawful, and is a rare victory in the US courts. Four out of five of our Guantánamo clients are now cleared for release. One of our clients, Abdul Latif Nasser, was released back to Morocco in 2021.

2021 was also the year we confirmed our joint leadership of Reprieve. This is a model not often used in the charity sector, but we are proud to be two women, from very different backgrounds, leading this brilliant organisation together. We were also delighted to appoint our first female Chair of Reprieve's Board of Trustees, Dame Elish Angiolini, earlier this year. Elish joins an extraordinary list of Chairs. We would like to pay tribute in particular to our outgoing Chair, Lord Wallace QC of Tankerness, for his support and leadership of Reprieve.

We know that none of our successes would have been possible without the dedication of the whole Reprieve community and the trust and support of our funders. We would like to thank everyone who has donated money, no matter how large or small the amount, and those who have lent their time, expertise and support to our work. Our achievements are your achievements.

Thank you so much for your support.

**Anna Yearley OBE, Joint Executive Director**  
**Maya Foa, Joint Executive Director**

## Chair's Foreword

It was a great honour to join Reprieve as Chair of the Board of Trustees in May 2021. I have followed and supported Reprieve's work throughout my legal career. It is now such a privilege to work alongside the extraordinary staff team as they continue to transform lives and laws across the world.

My appointment was announced with an interview in Scotland on Sunday and a comment piece in The Scotsman newspaper. I took the opportunity to raise key relevant issues in several Scottish media outlets, particularly the use of Scottish airports in rendition flights to Guantánamo Bay, and the arbitrary detention of British national, Jagtar Singh Johal, in India. In 2021, Reprieve ramped up its campaign on behalf of Jagtar, a Scottish man facing the death penalty in India, being held without charge or trial in an Indian prison. Thousands of Reprieve supporters have called on the UK Government to take action to protect him and countless MPs from across the political spectrum have joined the campaign, including holding a debate in Parliament. Reprieve expertly uses many different ways to bring attention to injustices around the world and hold powerful governments to account.

The expertise and commitment of the brilliant team has made a real difference to individuals and legal reforms around the world.

Whether it is our work in Saudi Arabia shining a spotlight on the grotesque spectacle of sentencing child defendants to death, or in Syria where we are one of the very few NGOs globally who have gained access to detention camps to assess the situation of trafficked people, Reprieve uses all the tools at its disposal to effect change. In working with politicians, conducting litigation, campaigning in the media and using our 100,000 strong supporter list, we make sure the light never goes out on injustice.

I was particularly inspired by Reprieve's dedication and commitment to the remaining men held in Guantánamo. In 2021, the team secured clearance for release for four of Reprieve's clients: Saifullah Paracha, Asadullah Haroon Gul, Ahmed Rabbani and Abdul Malik Bajabu. Our work on these cases goes back as far as 2004, spanning four different US administrations. This has not been straightforward. To achieve this, the team has shown immense patience, commitment and endless optimism in the face of adversity.

This is just a small snapshot of Reprieve's work throughout 2021, and you will read about a great many more achievements in this report. It has been an honour to step into the role of Chair of Reprieve's Board of Trustees, and to take on the mantle from Lord (James) Wallace of Tankerness QC, who built on the firm foundation of governance established by the previous Chairs.

I look forward to supporting Reprieve over the coming years to continue the ground-breaking and life-saving work described in this report.

**Dame Elish Angiolini DBE PC QC FRSA FRSE**  
Chair of the Board of Trustees

## REPRIEVE – ANNUAL REPORT

### OBJECTS, VISION AND MISSION

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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 2021. 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 would like to thank our donors and supporters who make our work possible. The Trustees would also like to thank Reprieve's outstanding staff, fellows, consultants and secondees for their continuing hard work and dedication in seeking a world free from the death penalty, assassinations and secret prisons.

### **Our Objects, Vision and Mission**

#### **Our Objects**

**Promoting human rights throughout the world.**

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

- The use of the death penalty, the right to life, liberty, and security of persons.
- The related rights to equal treatment, fair trial and freedom from torture or cruel, inhuman and degrading treatment or punishment.
- Relieving the poverty, suffering and distress of persons and the families of persons facing the death penalty and other human rights violations throughout the world.

#### **Our Vision**

**A world without the death penalty or extreme human rights abuses.**

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

#### **Our Mission**

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

#### **Reprieve is:**

##### **Agile**

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

##### **Creative**

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

##### **Fearless**

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

##### **Effective**

We work hard, and we punch above our weight. Each small victory leads to systemic 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 2021

Reprieve is based in London (UK) and works closely with a network of fellows, consultants and partners around the world.

Our strategic methodology often relies on finding links between countries and regions, and leveraging one to have an impact on the other.

Our ground-breaking strategic projects are a product of this global perspective and expertise, allowing us to make real, radical, systemic change to prevent the use of the death penalty and extreme human rights abuses globally.

The Reprieve community had lots to celebrate in 2021:

- **A moratorium on federal executions in the US (see pages 6 & 7)**
- **A landmark victory in a *habeas corpus* case in Guantánamo (see pages 14 & 15)**
- **Key amendments to the Overseas Operations Bill in the UK (see pages 20 & 21)**
- **A victory in the African Court of Human and Peoples' Rights (see pages 8 & 9)**
- **One of the few NGOs to visit detention camps in North East Syria (see pages 17 & 18)**
- **The release of long-term juvenile clients from death row in Saudi Arabia (see pages 9 & 10)**
- **A petition before the Inter-American Commission on Human Rights on behalf of victims of drone strikes in Yemen (see pages 19 & 20)**
- **Support for an amendment to abolish the death penalty for drug offences in Pakistan (see pages 10 & 11)**
- **A major report, *Worked to Death: A Study on Migrant Workers and Capital Punishment* (see pages 12 & 13)**

## Death Penalty

Reprieve works to limit the application of the death penalty by chipping away at its use, challenging systems of injustice and running public campaigns to change public perceptions all over the world.

Reprieve is a major advocate against the use of the death penalty on the global stage, undertaking casework and strategic litigation to lead to meaningful systemic change.

Pages 6-13 document the work of our regional death penalty teams in the US, Africa, Middle East and North Africa, South Asia and South East Asia.

### Some of our highlights from 2021:

1. In the US, the vast majority of states that retain the death penalty did not carry out a single execution. Just 11 executions took place in total across five states, down 35% from 2020 (17).
2. Virginia became the 23<sup>rd</sup> US State to abolish the death penalty, the first former Confederate state to do so.
3. We collected and reviewed over 700 case files of individuals who were sentenced to the mandatory death penalty in Kenya, who are now eligible for re-sentencing.
4. We published major reports into the use of the death penalty in Bahrain and Egypt, and a cross-region report investigating the impact of the death penalty on migrant workers.
5. 34,000 Reprieve supporters joined our campaign on behalf of Jagtar Singh Johal, a British national arbitrarily detained, tortured and facing the death penalty in India.
6. Two child defendants, Ali al-Nimr and Abdullah Hasan al-Zaher – for whom Reprieve had advocated over many years and who had been spared the death penalty in Saudi Arabia – were finally released from prison and allowed to return home to their families.

### United States

Reprieve's targeted and strategic work in the US contributed to 2021 having the lowest execution rate in three decades.

Throughout 2021, Reprieve assisted litigators with execution method challenges, provided advice and support to healthcare companies who object to the misuse of their life-saving medicines in torturous executions, supported foreign nationals facing executions in the US and worked to debunk the pervasive myth that lethal injections are humane.

In doing this, we have facilitated the growth of public concern about the use of this method, creating the space for lawmakers and the public to reconsider lethal injection and the death penalty as a whole.

This year, the overwhelming majority of executing states were unable to carry out a single execution due to lethal injection issues. Furthermore, Attorney General Merrick Garland placed a moratorium on all federal executions so the Department of Justice could review its policies and procedures on lethal injection to assess the risk of pain and suffering.

### Reprieve's key achievements in 2021:

- **Virginia** became the 23<sup>rd</sup> state to abolish the death penalty, the first former Confederate State to do so. We have worked in the state for over a decade on individual cases and systemic issues including execution secrecy. This year we helped educate Virginians about the problems with lethal injection and the death penalty.
- We advised numerous global firms in optimising their policies to prevent the misuse of their products in executions. In 2021, two additional pharmaceutical companies joined a group of over sixty companies which have issued statements opposing the misuse of their medicines in lethal injections.
- **South Carolina** could not proceed with two executions because of lack of access to lethal drugs. They have not executed for over a decade.
- Executions were put on hold until 2025 in **Ohio** following years of engagement by pharmaceutical companies to protect their life-saving medicines from diversion and misuse in executions. There is now a bipartisan push to abolish the death penalty in the state legislature.

## REPRIEVE – ANNUAL REPORT

### HIGHLIGHTS FROM 2021

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- Pharmaceutical companies, medical experts, and state lawmakers in **Montana** defeated legislation that would have radically expanded the list of drugs that officials could use to execute prisoners.
- **Nevada** was prevented from using a new and experimental execution protocol due to lethal injection litigation and engagement by global pharmaceutical companies demanding the return of their surreptitiously purchased medicines.
- We coordinated expert declarations, testimony and amicus briefs in several ongoing criminal cases.
- We advised consular officials from six countries on how to best intervene in the cases of their nationals facing capital punishment in the US.
- We supported articles in The Las Vegas Review Journal, Guardian US, New York Times and Arizona Capitol Times exposing the enormous cost of lethal injection executions, further debunking the myth that the method is cheap, easy and humane.

#### Key Fact

Arizona spent \$1.5m of taxpayer dollars on likely illicit drugs for lethal injections in 2021, but carried out zero executions.

*"lethal injection appears to us to be impossible from a practical point of view today"*

Governor Mike DeWine of Ohio, in December 2020,  
on the prospect of executions taking place in 2021

#### Case Study: The death penalty in the US in numbers

##### Execution numbers are down as states struggle to acquire lethal injection drugs:

The overwhelming majority of the states that retain the death penalty (81%) did not carry out a single execution in 2021.

11 executions took place in 2021, the lowest number in over 3 decades, and a 35% drop from 2020.

##### Fewer executions were scheduled and took place:

45 executions were scheduled, a 29% drop from 2020 (62). Of these, only 24% of scheduled executions were carried out (11 from 45), down from 27% in 2020 (17 from 62).

##### Concerns about Lethal Injection are growing:

52% of stays of execution in 2021 were due to issues with lethal injections, up from 42% in 2020.

##### Public support for the death penalty has fallen:

Gallup polling shows that support for the death penalty has reached a 40-year low, while support for alternatives continues to grow.

##### The number of states carrying out executions remains low:

Just five states carried out executions in 2021.

*"Pharmaceutical companies invent medicines to treat disease, ease pain, and save lives – not to cause extreme suffering and death. For that reason, they won't sell their products to prisons to be used in executions."*

Maya Foa, Joint Executive Director of Reprieve,  
writing in The Independent, 18 May 2021

#### Africa

Our recent work in Sub-Saharan Africa has contributed to the continent being a 'beacon of hope' in the fight to end the death penalty globally. Our work in Malawi, Tanzania, and Kenya – countries that are at the forefront of efforts to limit the application of the death penalty – has bolstered a continent-wide effort. We represent extremely vulnerable men and women on death row. We have undertaken extensive research, advocacy, and stakeholder engagement to ensure the best outcomes for people on death row and all those at risk of a death sentence in the future.



Following a hugely successful resentencing project in Malawi, in which 170 death row prisoners were successfully resentenced away from the death penalty, support for total abolition is growing and lawmakers are actively pursuing total abolition at law. Kenya is embarking on its own resentencing project to assist up to 5,000 people, after the Supreme Court ruled that the mandatory death penalty is unconstitutional; and Tanzania was ordered to abolish the mandatory death penalty by the African Court of Human and Peoples' Rights.

Our work in Sub-Saharan Africa is deeply collaborative. Reprieve has tenacious fellows on the ground, and works in partnership with international and local stakeholders including **the Centre for Human Rights Education, Advice and Assistance** in Malawi, the **Kenya National Commission on Human Rights**, and the **Legal and Human Rights Centre** in Tanzania.

#### Reprieve's key achievements in 2021:

- We secured the release of Reprieve clients **Phinza Kuchande, Billy Mwansambo and Nassir Ishmael Kara** from death row as part of ongoing casework in Malawi.
- We collaborated with **Art & Global Health Centre Africa (ArtGlo)**, to produce a popular radio play series in Malawi exploring issues around the death penalty.
- We interviewed over 90 people on death row in Kenya to help them access their right to resentencing, and trained prison paralegals to draft robust resentencing applications for all eligible inmates.
- We secured a landmark victory for our client **Amini Juma** in Tanzania. Amini's mandatory death sentence was commuted to life imprisonment and he was granted a new sentencing hearing, putting more pressure on Tanzania to remove the mandatory death penalty and comply with the African Court's ruling.

#### Key Fact

There could be as many as 5,000 people eligible for resentencing after Kenya's Supreme Court ruled that the mandatory death penalty is unconstitutional in December 2017. Reprieve's fellows in Kenya collated the most comprehensive database in existence on those who are entitled to resentencing.

*"Thank you Reprieve for the new lease of life. Please don't stop doing this good work.  
You saved my life. God bless you all."*

Malawian Nassir Ishmael Kara, Reprieve client, released  
in August 2021 after 19 years imprisonment

#### Malawi Case Study: A Radio Play

Alongside our casework, this year, we collaborated with **Art & Global Health Centre Africa (ArtGlo)**, to produce a brand-new radio drama series to ignite conversations around the death penalty. *Tionenso* broadcast every Thursday from 4 November 2021 on MBC Radio One, one of Malawi's biggest radio stations. Radio is the most popular and accessible media format in Malawi, able to reach Malawians from all walks of life. The radio drama had an enthusiastic response from the public, with many saying it illustrated for them why the death penalty is no longer needed in Malawi.

The script was developed through workshops with Chiefs, former death-row inmates, government officials and other stakeholders in the Machinga, Nkhata Bay and Dowa Districts of Malawi. It placed the Malawian concept of *umunthu* – a universal bond, centred on rehabilitation and restoration, that connects all humanity – at the centre of the piece.

#### Tanzania Case Study: Amini Juma's Story

This year, we secured a major victory for Reprieve client Amini Juma, a Tanzanian national on death row who was sentenced to the mandatory death penalty. Having successfully campaigned for his death sentence to be commuted to life imprisonment in April 2020, Reprieve helped Amini bring his case to the African Court of Human and Peoples' Rights to argue that Tanzania had violated his rights guaranteed under the African Charter. This included the right to life, the right to dignity, and the right to be tried in a reasonable time. Amini has always maintained his innocence, and the Court reviewed extensive evidence on this point that was ignored at trial.

The Court awarded Amini damages of four million TZ shillings (£1,300), and ordered Tanzania to grant a new sentencing hearing for Amini. It also ordered that the mandatory death penalty be removed for everyone within a year. This shows how a single strategic case can lead to systemic change.

#### Kenya Case Study: Reprieve Fellows

In Kenya, Reprieve's fellows, Winfred Syombua and Shirly Amayo, play a key role in the Kenyan Resentencing Project.

Together they manage critical foundational work, travelling the length and breadth of Kenya to collect court files, speak to eligible prisoners, and identify priority cases for resentencing. Without their efforts, hundreds of people on death row would not have known how to access their right to resentencing.

They uncovered cases like that of Isaac, a man who was sentenced to the mandatory death penalty in 2007. After a difficult upbringing and dropping out of school, Isaac fell in with the wrong crowd, down a path which led to him committing a street robbery, for which he was given a mandatory death sentence, despite the crime being low-level and non-lethal. He will be resentenced through the Kenyan Resentencing Project, where a court will for the first time assess the mitigating evidence in his case.

*"Keeping inmates on death row, just anxious as to when they would be executed, tortures them to death and kills their souls."*

Alexius Kamangila, Reprieve Fellow, on Malawi's progress towards abolition

#### Middle East & North Africa

States in the Middle East and North Africa are among the most prolific executioners anywhere in the world. Reprieve is one of the few international NGOs working to challenge the death penalty in the region, together with key partners including the **European Saudi Organisation on Human Rights (ESOHR)** and **Bahrain Institute for Rights and Democracy (BIRD)**. Reprieve's work over the last decade has resulted in fundamental reforms which have saved lives, but there is still a long way to go.

In 2020, Saudi Arabia announced a Royal Decree abolishing the death penalty for children. Much of our work in 2021 has been ensuring that this promise is upheld – and we were delighted to secure the release of long-term clients, **Ali al-Nimr** and **Abdullah al-Zaher**, in October and November 2021 respectively. We continue to fight for justice for others still on death row.

Elsewhere, there has been less to celebrate. This year we published major reports, bringing much-needed transparency to the extensive use of the death penalty and torture in Bahrain and Egypt, ten years on from the Arab Spring. In the face of state-led international public relations campaigns and 'sportswashing', Reprieve remain fearless in the fight to secure justice for our clients, and to hold states accountable.

#### Reprieve's key achievements in 2021:

- In February 2021, three of our long-term clients in Saudi Arabia, **Ali al-Nimr**, **Abdullah Hasan al-Zaher** and **Dawood al-Marhoon**, all had their death sentences commuted to ten years' imprisonment, including time served. Ali was released in October, followed by Abdullah in November.
- We worked on the case of **Abdullah al-Howaiti**, another child defendant on death row in Saudi Arabia, leading to his death sentence being overturned by the Supreme Court in November 2021. His retrial started in December 2021.
- We worked with the **European Parliament** to secure three resolutions condemning the death penalty in Egypt, Bahrain and Saudi Arabia. Each of these resolutions named Reprieve clients at risk of execution.
- We published two in-depth reports investigating ten years of the death penalty in Bahrain (*From Uprisings to Executions*, April 2021) and Egypt (*The Death Penalty in Egypt*, May 2021).

#### Key Fact

Reprieve's 2021 report *From Uprisings to Executions* shows that Bahrain's execution rate in 2019 was almost two-thirds of the per-capita execution rate in Iran, one of the world's top executioners.

*"Parliament strongly condemns the Kingdom of Saudi Arabia's ongoing execution of child offenders despite its claims that it has abolished such executions"*

European Parliament Resolution on the death penalty in Saudi Arabia, 8 July 2021

### Case study: Ali al-Nimr's Story

Ali al-Nimr, a 17-year-old boy, was arrested in February 2012 as part of the Arab Spring crackdown. He was accused of "encouraging pro-democracy protests using a Blackberry smartphone" and "teaching protestors how to do first aid." Other children, including Dawood al-Marhoon and Abdullah al Zaher were arrested on similar charges. Dawood was aged 17, while Abdullah was just 15.

In 2015, after three years of detention, Ali was sentenced to death in a secret trial. Prior to this he had been tortured until he "confessed".

Reprieve has been working on Ali's case since his initial death sentence, alongside other cases like Dawood's and Abdullah's. Individual cases like these were part of a strategic campaign to convince Saudi Arabia to end its use of the death penalty for children. Prior to our work, their cases were not known beyond the courts and their distraught families.

In the immediate aftermath of Ali's death sentence, Reprieve ran investigations to establish the facts in Ali's case. Over a six year period, we have led on advocacy and campaigns to overturn his death sentence. We drew attention to his case in meetings with high-level stakeholders, delivered supporter campaigns and achieved widespread media coverage. Importantly, we were able to exert pressure on the UK Government and other governments to seek assurances from their Saudi Arabian counterparts that Ali would not be executed. In 2015, the Saudi authorities carried out a mass execution of 47 people. It is understood that Ali, Dawood and Abdullah would have made it 50, were it not for the strategic and sustained advocacy on their cases.

In August 2018, promoting the Kingdom's Juvenile Law, a Saudi delegation told the UN that if a crime committed by a juvenile is punishable by death, the sentence shall not exceed more than ten years imprisonment. Then, in April 2020, the Saudi Human Rights Commission announced a Royal Decree, insisting that "no-one in Saudi Arabia will be executed for a crime committed as a minor". We were able to use this announcement to achieve a key milestone in Ali's case in February 2021, when the Saudi Human Rights Commission announced that his sentence had been commuted to ten years' imprisonment including time served.

We continued to work on the issue, ensuring the Kingdom's rulers knew the world was eagerly awaiting the release of Ali, Abdullah and Dawood. After years of hard work, on 27 October 2021, Ali was finally released, on the expected timeline. Abdullah's release followed in November 2021, with Dawood's release expected in February 2022.

Reprieve continues to fight for other child defendants on death row.

*"Ali's release is a tangible sign of progress but the fact is, the Kingdom still sentences people to death for childhood crimes."*

Maya Foa, Joint Executive Director of Reprieve, on the release of Ali al-Nimr

### South Asia

Reprieve's work in South Asia uses a holistic, multi-faceted long-term strategy aimed at eradicating the use of the death penalty in the region. We combine our international expertise with the local expertise of partners on the ground to achieve wider social, political and legal changes.

Demonstrating this approach, throughout 2021 we continued to work together with partners including the **Foundation for Fundamental Rights (FFR)** in Pakistan to build support towards the abolition of the death penalty for drug-related offences. We have also worked closely with fellows in India and Sri Lanka, whose on-the-ground expertise enables us to work effectively in a complex and rapidly changing environment.

We focused on strategic casework in India, Pakistan and Sri Lanka, as well as cases of Indian migrant workers facing the death penalty in the Gulf and South East Asia. We worked directly on cases of British nationals facing the death penalty in India and Pakistan. One of these cases – that of Jagtar Singh Johal, who has been arbitrarily detained in India since November 2017 – has gained significant media traction.

#### Reprieve's key achievements in 2021:

- We advocated to key stakeholders in Pakistan to gather support for an Amendment Bill to the **Control of Narcotic Substances Act (CNSA)**. The Bill, which is currently making its way through Parliament, would abolish the death penalty for drug-related offences. The Bill was introduced by Pakistan's Anti-Narcotics Force in 2019, after strategic advocacy by Reprieve and FFR demonstrated that retaining the death penalty for drug offences limited counter-narcotics assistance from abolitionist states, including the UK and the EU.
- We pushed the UK Government to call for the release of British citizen **Jagtar Singh Johal**, detained in India since November 2017.
- We interviewed families of 13 Indian migrant workers who are on death row in Malaysia, gathering testimony of their lived experience. This will inform the development of a project to improve their access to consular assistance.
- We helped stop the execution of a man in Pakistan who was given only five days' notice of his execution, preventing Pakistan from breaking its de facto moratorium on the death penalty.
- We helped organise a briefing to British parliamentarians on concerns that the UK's security assistance to Sri Lanka may be complicit in human rights violations, including the death penalty.

#### Key Fact

As of 31 December 2021, Jagtar Singh Johal had been detained for 1,518 days, on the basis of a torture-induced confession, without charges against him even being formalised. In this time, the UK has had four Foreign Secretaries and two Prime Ministers.

*"Therefore, Mr Speaker, as we approach the fourth anniversary of Jagtar's arrest tomorrow, with no charges having been brought in the case by the government of India, will this government be able to grant the smallest of favours to Jagtar's wife and his family in Dumbarton and declare his detention an arbitrary one?"*

Martin Docherty-Hughes, MP for West Dunbartonshire  
in Prime Minister's Questions, 3 November 2021

#### Case Study: Jagtar Singh Johal's Story

Jagtar Singh Johal, a British national from Dumbarton, has been arbitrarily detained in India since 2017 after being arrested while in India for his wedding. He was arrested on political charges carrying the death penalty, based on a confession extracted under torture. He is a Sikh activist who sought to draw attention to human rights abuses against India's Sikh population, including in a blog post calling for accountability for historic anti-Sikh pogroms.

Less than a fortnight after his wedding, whilst shopping with his new wife, Jagtar was bound, hooded with a sack and bundled into a police car by officials in plain clothes. His wife was not told why he had been arrested, what he had been accused of, or how long he would be held. He was not allowed to see a lawyer, family members, or a representative of the British High Commission. This is a clear violation of Indian law on arresting powers and of his rights as an accused person guaranteed under India's constitution.

Jagtar was severely tortured by police in the week after his arrest. In a handwritten letter, Jagtar states:

*"Electric shocks were administered by placing the crocodile clips on my earlobes, nipples and private parts. Multiple shocks were given each day. My legs were pulled apart 4-5 times each time I was questioned and this took place numerous times each day ... The electric shocks would also be given at this time ... At some stages I was left unable to walk and had to be carried out of the interrogation room."*

Under this torture, Jagtar signed a blank "confession" and was forced to record a video which was broadcast on Indian TV.

Jagtar currently has ten cases pending against him – nine of which are based primarily on the torture-induced "confession". The tenth case was brought against him in January 2021, relating to a killing that took place while he was incarcerated virtually in isolation under strict COVID-19 measures. Only one of these ten cases has commenced trial in over four years.

This year, Reprieve played an active role in Jagtar's case:

- We worked closely with community activists in the Sikh diaspora.
- We supported Jagtar's family's litigation with a fellow based in Delhi.

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### HIGHLIGHTS FROM 2021

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- We applied pressure on the UK Government to recognise Jagtar's detention as arbitrary and to apply their own policy to call for the release of arbitrarily detained British nationals.
- We raised Jagtar's case with international bodies including the UN Working Group on Arbitrary Detention.
- We ran a supporter campaign to encourage the Reprieve community to write to their local MPs and to the Foreign Secretary. Thanks to our work, 140 MPs from across parties signed on to a letter highlighting Jagtar's arbitrary detention, calling on the Government to seek Jagtar's release in line with their own policy.
- Our media team has ensured significant coverage in the UK and Scottish press.

As of 31 December 2021, Jagtar is still arbitrarily detained and still faces the death penalty. Jagtar is at risk of receiving a death sentence, with three potential charges against him each carrying the death penalty as a possible punishment. Our work on Jagtar's case continues.

*"It's baffling that the Foreign Office hasn't sought Jaggi's release. We're talking about a young British man facing a death sentence, based on nothing but a supposed confession he recorded after being tortured with electricity. It is about as clear a case of arbitrary detention as you can imagine, but the government hasn't acted to bring him home. Why?"*

Dan Dolan, Reprieve's Director of Advocacy, in The Guardian, 28 February 2021

### South East Asia

The death penalty is widely used across South East Asia, with the majority of death sentences handed down for non-lethal drug crimes.

Reprieve works on strategic cases across South East Asia, focusing on some of the most vulnerable individuals, including those with mental health issues, victims of human trafficking, those with intellectual disabilities, drug mules, foreign nationals and migrant workers, who are disproportionately represented on death rows across the region.

In 2021, we undertook research and casework on migrant workers facing capital punishment, engaging with many partners in the region including **Migrant CARE** and **LBH Masyarakat**. Through our work we have also supported British nationals who face the death penalty in the region.

A key report – *Worked to Death: A Study on Migrant Workers and Capital Punishment* – published by Reprieve and Migrant CARE in November 2021 revealed the extent to which the death penalty is being applied disproportionately and in a discriminatory fashion to migrant workers in the region, putting these findings into the public domain for the first time.

### Reprieve's key achievements in 2021:

- In November 2021, we published a major report, *Worked to Death: A Study on Migrant Workers and Capital Punishment*, in partnership with **Migrant CARE**, a partner NGO based in Indonesia and Kuala Lumpur.
- We hosted a successful launch event to raise awareness of the issues addressed in the report, with a panel of speakers from Reprieve, **Migrant CARE**, **LBH Masyarakat** and, notably, the Director of Protection for Indonesian Citizens of the Ministry of Foreign Affairs, a senior member of the Indonesian government. The event was attended by regional and international NGOs, lawyers, activists, students and journalists.
- We monitored COVID-19 outbreaks in prisons in Indonesia. We assisted three British nationals on death row there by lobbying the UK Government to undertake regular welfare checks, guarantee their access to vaccination, and ensure they had access to translators to communicate with their lawyers and participate in legal proceedings.
- In November 2021, we helped prevent the execution in Singapore of **Nagaenthiran Dharmalingam**, a young Malaysian man with an intellectual disability. We secured widespread media coverage on the case, facilitated interventions from several UN Special Rapporteurs, 13 MPs and Peers, the European Union, other governments, and public figures such as Stephen Fry and Richard Branson.

### Key Fact

In Malaysia, approximately 44% of all those under sentence of death are foreign nationals, a figure disproportionately high in comparison to the total number of foreign nationals in the country (9% of the population).

### Case Study: Worked to Death

Our report, *Worked to Death: A Study on Migrant Workers and Capital Punishment*, produced in partnership with **Migrant CARE**, combines years of casework, data collection and research across the South East Asia and Gulf regions.

South East Asia is a major sending region for migrant workers who travel abroad in search of a better life or to escape poverty. Our report reveals the extent to which migrant workers are particularly vulnerable to the death penalty in the region. Far from their homes and support networks, they often face exploitative labour conditions and are forced to navigate unfamiliar legal systems, in languages and cultures that they might not understand, often facing discrimination and unable to access legal representation. Disadvantaged at every stage of the criminal justice process, they account for a disproportionate number of death row prisoners in many countries.

The report reveals the background behind this, analyses the factors that render migrant workers particularly vulnerable to risk, and makes recommendations for states to implement better protections for this group:

1. **Provide adequate consular assistance** – including securing legal representation, supporting defence investigations and making high-level diplomatic representations.
2. **Implement safeguards in the application of the death penalty** – as required by international law, including abolishing the death penalty for drug offences and ensuring the death penalty is not imposed on protected groups.
3. **Provide protections for migrant workers** – by ratifying the Migrant Workers Convention, regulating the activities of recruitment agencies, carrying out pre-departure training and monitoring working conditions of migrants.
4. **Provide protections for victims of human trafficking** – including upholding the non-punishment principle by not punishing victims of trafficking for crimes they have been trafficked to commit.
5. **Provide rehabilitation for victims and their families** – to support social and economic re-integration, including access to employment.

Our casework involving migrant workers facing the death penalty in Indonesia, Malaysia and Singapore advocates to uphold these protections, and to ensure that vulnerable people are protected from the death penalty.

*"Migrant workers are vulnerable to being victims of human trafficking who are forced to commit crimes that result in the death penalty."*

Anis Hidayah, Executive Director of Migrant CARE, partners with Reprieve on the *Worked To Death* Report

#### Abuses in Counterterrorism

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

Pages 14-21 document Reprieve's long-term strategic work in ensuring accountability and transparency in the so-called "War on Terror". In 2021, we have been able to build on our 20 years of experience working in Guantánamo in the context of North East Syria, where a new "Guantánamo for women and children" has emerged. Thousands of families are detained there indefinitely without charge or trial. As lethal drone strikes have proliferated, Reprieve has been there to contest this new extrajudicial weapon of choice. And as we've worked on the new frontier of abuses perpetrated by states in the name of "counterterrorism", we have continued to seek accountability for past abuses, so that we do not forget or repeat the mistakes of the past.

#### Some of our highlights from 2021:

1. We secured the clearance for release of four of our clients from Guantánamo, and a landmark *habeas corpus* victory.
2. We secured the repatriation of one of our clients from Guantánamo Bay to his home country.
3. We supported 73 former Guantánamo detainees in 28 countries across the world with access to legal assistance, medical care, and vocational and educational training.
4. We secured access to detention camps in North East Syria multiple times, uncovering that a large number of detained women are likely victims of trafficking. We helped two of these women to have their citizenship re-instated through litigation.
5. We fought five legal cases in four jurisdictions and conducted five ongoing investigations through our Extrajudicial Executions project. We represent 21 families of people killed in US drone strikes and raids.
6. We prevented the UK Government from enabling torture and war crimes through the Overseas Operations Bill.

#### Guantánamo

Reprieve has been a significant presence in Guantánamo over the nearly 20 years since the prison opened. In this time, we have had to be resilient and resolute in the face of many challenges, delays and lack of progress from US authorities. We have supported some of our clients since as far back as 2004, so it is especially thrilling to finally secure some stunning victories in 2021.

This year, several of our clients, including **Saifullah Paracha** and **Ahmed Rabbani**, were cleared for release by the Periodic Review Board, a parole-like process. Together with **Lewis Baach Kaufmann Middlemiss**, we also won a historic *habeas corpus* claim on behalf of **Asadullah Haroon Gul**. One client, **Abdullatif Nasser**, was transferred back to his family in Morocco, where we will continue to support him through our Life After Guantánamo Project.

These developments have put us closer than we have ever been to securing the closure of Guantánamo.

#### Reprieve's key achievements in 2021:

- In May 2021, we secured clearance for the release of our client **Saifullah Paracha** through the Periodic Review Board. The 74-year-old has been detained for 16 years, suffered three heart attacks, and never been charged with a crime.
- In July 2021, we secured the transfer of our client **Abdul Latif Nasser** out of Guantánamo and home to his family in Morocco, six years after he was first cleared for release.
- In October 2021, we successfully won a *habeas corpus* case on behalf of our client **Asadullah Haroon Gul**; the first successful *habeas* challenge in ten years. His detention in Guantánamo was ruled unlawful by a US Federal Court.
- In October 2021, we secured clearance for the release of our client **Ahmed Rabbani**. In the lead-up, we secured Op-Eds supporting Ahmed in The Independent, Truthout and Al-Jazeera, among others.

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#### Key Fact

As of 31 December 2021, 39 men remain in Guantánamo. 18 of those have been cleared for release, meaning six separate US agencies including the Department of Defense and Homeland Security have ruled that they pose no security risk.

*"I would like justice, obviously, for all the abuse I have suffered, but most importantly, I do not want to go home in a coffin or a body bag. I just want to go home to my family, and to finally – for the first time — hold my son."*

Ahmed Rabbani's message to President Biden, an op-ed in The Independent via Reprieve, 22 January 2021

#### Case Study: Ahmed Rabbani

Ahmed Rabbani was a taxi driver, working in Karachi, Pakistan. He was in his early 30s, recently married, and was expecting a son.

Ahmed was arrested in 2002. US Authorities believed Ahmed Rabbani was well-known extremist Hassan Ghul. He was transferred into CIA Custody in Afghanistan in 2002. His false accuser was transferred \$5,000.

Reprieve began supporting Ahmed two years later, when he was transferred from an unknown US Black Site to Guantánamo. Following the landmark ruling in *Rasul vs Bush* (2004), detainees including Ahmed had a right to legal assistance – which Reprieve was there to provide. Together with co-counsel and co-founder of Reprieve, Clive Stafford-Smith, we have supported Ahmed ever since.

In protest of his detention, Ahmed has been on a hunger strike, on and off, since 2013. In January 2021 we discovered he had lost more than half his body mass, weighing just 36.3kg. He told us that 53% of him had escaped Guantánamo, but the other 47% was still there.

In October 2021, Reprieve secured a major breakthrough at the Periodic Review Board (PRB) where representatives from six key US agencies including the Department of Defence and Homeland Security would decide on whether Ahmed was a threat to US security. We supplied evidence in our capacity as co-counsel for Ahmed, showing him clearly to not be a security threat. The PRB agreed unanimously that he should be released.

Whilst he waits for his release, Ahmed tries to keep busy. He creates astonishing artworks, some of which have been exhibited in New York. He has immersed himself in learning about world cuisine, mainly Italian and Chinese. He cooks for the other detainees, and thinks of what he'd like to cook for his family when he gets home. This is a man who was being routinely force-fed for years.

The challenge now is ensuring that the PRB's decision is implemented swiftly. There are delays and holdups, and it is difficult to ascertain why. We continue to work on Ahmed's behalf, and hope he can finally meet his 19-year-old son, Jawad, who he has never yet had the chance to meet face-to-face.

We are in regular contact with Ahmed, keeping him up to date with developments and news, and coordinating with the Life After Guantánamo team to ensure he has a smooth transition back home. Reprieve's media team run regular stories, ensuring he is not forgotten.

Ahmed – like all detainees still in Guantánamo – is a unique individual, with his own interests, a family, and long-term ambitions. Critically, all Reprieve's clients in Guantánamo have something in common. None have been charged with a crime. We continue to work towards the complete closure of the prison.

*"A historic victory for the rule of law and a much-needed reminder to the US Government that there are limits on what it may do in the name of national security."*

Mark Maher, Reprieve Attorney on Asadullah Haroon Gul's *habeas corpus* case



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#### Life After Guantánamo

Reprieve's Life After Guantánamo project is the only project in the world solely dedicated to assisting individuals formerly detained in Guantánamo, and a natural progression from our Guantánamo work, as we continue to support our clients following their release.

Through this project, we have continued to offer and provide holistic support to 73 former detainees in 28 countries across the world. This year, we have welcomed one additional former detainee to the cohort, Abdullatif Nasser, who returned home to Morocco in July 2021.

Whilst the release of a detainee is often a cause for celebration, a new set of challenges begins. Detainees are often at risk of further abuses, detention and persecution. In delivering Life After Guantánamo, Reprieve ensures that former detainees are supported to overcome these obstacles.

#### Life After Guantánamo's key achievements to date:

As of 2021, Life After Guantánamo has supported:

- 34 men to obtain appropriate legal status.
- 29 men to receive specialist medical care.
- 23 men to receive business loans, employment support and vocational training.
- 20 men to reunite with their families after two decades of separation.
- 16 men to secure safe housing.
- 15 men to learn new languages.
- 14 men to access specialised psychological care, and torture rehabilitation from Arabic speaking clinicians.

*"I was born again on July 19. My birthday is no longer March 4. I was born yesterday on July 19, I have no words to describe my overwhelming sense of happiness and joy. It is like a miracle after 20 years to be home and celebrate Eid together with my family."*

Abdullatif Nasser, former Detainee on his release from Guantánamo  
this year (as reported by ABC News)

#### Case Study: Abdullatif Nasser

Abdullatif Nasser is one of five detainees who were cleared for release from Guantánamo in 2016, just prior to Donald Trump's inauguration as President of the United States. President Trump pledged to halt any further releases from Guantánamo. It rapidly became clear that Abdullatif was going nowhere.

Abdullatif Nasser was detained in Guantánamo from May 2002. Over the course of 19 years, he has suffered multiple forms of torture and abuse. He was in solitary confinement and subjected to 'enhanced interrogation techniques'. He went on hunger strike twice.

At no point in his detention was he ever charged with a crime. For the last five years of his detention, he had been considered to be of no threat to the US – a unanimous decision of the Periodic Review Board. Reprieve never stopped fighting for Abdullatif, in courts and in the media, and when President Biden entered the Oval Office, we stepped up that fight.

On 19 July 2021, five years later, Abdullatif was flown to his home country, Morocco.

Reprieve's ground-breaking Life After Guantánamo project seeks to support him through these challenges to re-establish his life. In Abdullatif's case, Reprieve ensured that this support was available before he even landed. There was a local lawyer in place on the ground awaiting his arrival who was able to arrange his safe passage and appropriate legal status.

Reprieve are now in weekly contact with Abdullatif to ascertain and meet his needs. We also support him in identifying the next steps in his life and the vocational training needed to get him there.

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Abdullatif learned English during his detention at Guantánamo, even writing his own dictionary. He is now taking further English training and computer training to enable him to secure a job and live as close to a normal life as he can after his detention in Guantánamo.

The last 19 years have been robbed from Abdullatif. The Life After Guantánamo project exists to bring some normality back for him and his family.

Abdullatif is now training to become an English teacher.

*"It's the nicest project I have ever worked on. For the detainees, their future had been taken away from them. Our work is to enable them to see a future again and build it together with them."*

Martina Burtscher, Fellow – Secret Prisons (Life After Guantánamo)

### Detention in North East Syria

Twenty years on from 9/11 and the opening of Guantánamo, a new detention site has emerged in North East Syria which holds tens of thousands of people – the majority of them women and children. As with Guantánamo, the detainees in the camps and prisons in North East Syria are all being held indefinitely without charge or trial, leading many to describe this as a "Guantánamo for women and children".

Building on our unique expertise in fighting arbitrary detention in Guantánamo itself, Reprieve has been at the forefront of providing critical support to detainees, including British nationals, in the camps and prisons in North East Syria.

Detainees are held in appalling conditions which both UN rights experts and UK courts have found to constitute cruel, inhuman and degrading treatment. The detainees are also at risk of transfer to Iraq or Assad-controlled Syria, where they would face torture, disappearance, and the death penalty.

In 2021, we have been able to gain direct access to detainees held in North East Syria, enabling us to conduct investigations, support detainees, and advocate for respect for their fundamental human rights.

### Reprieve's key achievements in 2021:

- We have visited North East Syria multiple times, one of very few NGOs to gain access to the detention camps.
- In April 2021, we published a major report into the trafficking of Britons to Syria, *Trafficked to ISIS*, which found that over 60% of the British women in Syria were likely trafficking victims.
- We helped to establish the **All-Party Parliamentary Group (APPG) on Trafficked Britons in Syria**, bringing together a cross-party group of MPs and peers to seek just resolution in the cases of people from the UK who were trafficked by ISIS. Reprieve is the Secretariat for the APPG and facilitated a six-month inquiry into the issue.
- We supported ongoing legal challenges to the deprivation of citizenship of several of our clients, leading to the reinstatement of two of our clients' citizenship and a finding by the High Court that the Government had acted illegally in depriving another client of her citizenship in secret.
- We offered holistic support to the families of Britons detained in Syria and medical assistance to many detainees.
- We have undertaken casework on 14 strategic cases, and provided assistance in around 20 more.

### Key Fact

Over 80 percent of detainees in North East Syria are women and children, including approximately 20 British families. At least 19 of these detainees have been deprived of their UK citizenship, including women who travelled to Syria as children.

*"We must bring back British families. This is the safest option for Britain, and the only option that protects Britain's international reputation for standing up for universal values and human rights."*

Rt. Hon Andrew Mitchell MP, in the foreword to the *Trafficked to ISIS* Report, April 2021

### Case Study: Zara's Story

Our *Trafficked to ISIS* Report, published in April 2021, documents the circumstances by which numerous British families currently detained in North East Syria were trafficked to, or within, territories controlled by ISIS. This report was fundamental in mapping the crisis, leading to the formation of the All-Party Parliamentary Group on Trafficked Britons in Syria.

This report tells the stories of people like Zara, a British woman who was trafficked to Syria with her baby daughter by a member of a notorious grooming gang. This is her story. Real names have not been used and some details have been altered to protect her anonymity.

*Zara met the man who groomed her, Ash, through a dating site for practising Muslims. Zara had spent her teen years as the primary carer for her mother. Aged 20, isolated at home, she was looking for a way to begin a family of her own.*

*Ash groomed Zara through the dating site, pressuring her into marriage within just a few months of meeting. Once married, Ash isolated Zara from her family, prohibiting her from seeing her mother, and over time became physically aggressive.*

*In 2013, Zara fell pregnant with Ash's child. It was around this time that Ash left for Syria. Zara was moved into social housing far away from her family, where she became increasingly depressed. Her self-esteem had been destroyed by Ash's abuse and coercive behaviour. Ash continued to manipulate and threaten Zara from Syria, telling her that he would have "his people" kidnap their daughter and bring her to Syria if Zara did not agree to visit him.*

*After years of grooming and emotional manipulation, Zara believed these threats and eventually, in desperation and fear, succumbed to Ash's coercion. Ash and unknown men arranged for Zara and her baby daughter to be taken to Syria.*

*Once in Syria, Zara learned that Ash had also groomed a number of other young women and coerced them into marriage and travel to Syria.*

*Zara was sexually exploited and forced into domestic servitude alongside these women. Zara and her daughter would be locked in the house for days, without food or water, and Ash controlled what Zara ate to the point of starvation.*

*When Zara became pregnant again, she tried to escape with her daughter, but was caught and violently punished. Her daughter was taken away from her "to teach her a lesson" and Zara was taken to another house and locked up for several weeks. She was subsequently detained in a house where she gave birth to her second child.*

*In 2016, Ash disappeared and is presumed dead. Living in a hostel for unmarried women with her two young children, Zara was forced to 'choose' between marrying another man or remaining locked up in the women's house in appalling conditions with little food for her children. The second man, who subjected Zara to further forced marriage and sexual exploitation, was killed by a drone strike a few days after she gave birth to her third child.*

*Eventually, Zara managed to get her and her children out of ISIS territory and in early 2019, she and her three young children were transferred to a detention camp controlled by the Kurdish authorities.*

*"I have been to Camp Roj twice, and have seen its inhumane reality. Those living in its rows of tents patrolled by men with guns are mostly children, and include British citizens who our government would rather ignore."*

Maya Foa, Joint Executive Director of Reprieve,  
in an Op-Ed in The Guardian, 26 February 2021

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#### Extrajudicial Executions

Since 9/11, the use of lethal drone strikes has proliferated. Reprieve's Extrajudicial Executions team fights to hold the US and its allies accountable for their unlawful use of drones as a new 'extrajudicial' weapon of choice.

Lethal drone strikes and ground raids carried out away from traditional battlefields are equivalent to the death penalty without charge or trial. They terrorise communities and kill innocent men, women and children. They are counterproductive and undermine international norms limiting the use of force. When states such as the US carry out these strikes, they set dangerous precedents for others to follow.

For over a decade, Reprieve has worked closely with affected communities in Yemen, Libya, Pakistan and Syria, investigating their cases and trying to secure accountability. Our long-term engagement with communities and clients means that we are uniquely placed to help them amplify their voices and ensure their stories are heard in Washington DC, London and wherever powerful decision-makers reside.

In 2021, we have fought for transparency and accountability through our investigations, strategic litigation and advocacy. We have put a human face to a debate that is often steeped in body counts, and pushed lawmakers and the public to engage with the communities behind the numbers.

#### Reprieve's key achievements in 2021:

- We filed a petition before the Inter-American Commission on Human Rights on behalf of the Al Ameri, Al Taisy and Al Khobzi families. The US has killed 37 members of the families including 12 children, in seven attacks. The petition led to media coverage about the imprecision, secrecy and lack of accountability of the US drone programme in the Washington Post, the BBC, the AFP and Vice, amongst others.
- We worked to expose the UK's secret targeting policy, which allows British troops to engage in US drone strikes even when those strikes fail to comply with the UK's own interpretation of international law. In May 2021, Reprieve's Jennifer Gibson (Project Lead - Extrajudicial Executions) gave oral and written evidence before the Information Tribunal arguing for full disclosure of the policy. We also assisted victims to write directly to the UK Defence Secretary seeking answers about the US strikes that killed their families.
- Working with partners at the **European Centre for Constitutional and Human Rights**, we filed a petition to the Constitutional Court in Germany, challenging Germany's role in US drone strikes in Yemen.
- In September 2021, we co-hosted a side event to the UN Human Rights Council: *In pursuit of Human Rights and Accountability: Challenges around Regulating the Use of Force* with partners PAX for Peace. Panellists included the UN Special Rapporteur on Human Rights in Countering Terrorism. Fifteen state representatives were amongst the 78 attendees.

*"I am a family man and all I want in life is to see my children succeed and achieve their dreams, but the American drones have deprived us of our dreams."*

Adel Al Manthari, a civil servant and sole survivor of a drone strike that killed 4 members of his family, leaving him with severe disabilities. With Reprieve's support he addressed the UN Human Rights Council and the Airspace Tribunal in September 2021

#### Case Study: The Al Ameri, Al Taisy and Al Khobzi families in Yemen

On 12 December 2013, Abdullah Al Taisy married Warda Sorini. It should have been a day of joy, but the US attacked the wedding convoy, killing 12 guests in the Al Ameri and Al Taisy families. UN Special Rapporteurs and the Yemeni authorities called it an extrajudicial killing.

Three years later, in January 2017, the US carried out a raid which killed 26 people, including 15 from the Al Ameri family: six children, six women and three men – farmers and construction workers. The US has since admitted to killing 12 civilians in that raid but still not offered answers or an apology.

Then in March 2017, Trump reportedly issued a directive to "aggressively target" the whole clan, numbering thousands of people, and the Al Ameri, Al Khobzi and Al Taisy families were targeted a further five times.

In total, the US has killed 37 people in these three families, almost one third of these being children between the ages of three months and 14 years. The first strike, at the Al Ameri-Al Taisy wedding in 2013, left 73 children without a breadwinner.

These families' experience with drones show just how indiscriminate the programme can be, and how little transparency or accountability there is. As a result, entire families live in fear of the next strike, not knowing when or who it will hit, just that it will come. The fear creates a constant trauma that has serious long-term impacts.

In January 2021, we filed a petition and request for precautionary measures on behalf of Aziz Al Ameri and his community against the US Government before the Inter-American Commission on Human Rights. Working in partnership with counsel at Doughty Street Chambers, we requested a cessation of strikes against the community; independent, thorough and transparent post-action investigations; and the publication of a targeting policy that is compliant with international law. The petition and precautionary measures request were accompanied by 60 pages of witness evidence and over 100 exhibits, based on years of on-the ground investigations and research. The filing was widely covered in the international press.

In June 2021, we wrote to Ben Wallace MP, UK Secretary of State, on behalf of family members to ask whether the UK had a role in the strikes that killed their loved ones and to request a meeting. The families are still awaiting a response.

We continue to advocate for the Al Ameri, Al Taisy and Al Khobzi families, and all other victims of lethal and unlawful drone strikes.

*"A decision from the Inter-American Commission would at a minimum provide something the families have never had—recognition of the harm that has been done to them. A decision in their favor would finally bring some accountability and would force the U.S. to reckon with 10 years of running a shadow killing program that has led to the deaths of hundreds of innocent [people]."*

Jennifer Gibson, Project Lead – Extrajudicial Executions,  
Vice, 26 January 2021

### Torture Accountability

As abuses in counterterrorism have expanded from the use of Guantánamo into drone killings and arbitrary detention in North East Syria, Reprieve has led the fight against these new and dangerous state practices. But we also work to uncover and seek accountability for past abuses, such as the use of torture, and strive to ensure they can never happen again. This is the central goal of our Torture Accountability work.

In 2021, we continued innovative legal action seeking accountability for the use of torture. We are challenging both the Government's refusal to hold a full, judge-led inquiry into UK complicity in torture and rendition and the Government's use of Covert Human Intelligence Sources (CHIS), where they risk getting involved in torture and other abuses. We also celebrated key amendments to the Overseas Operations Bill, which without intervention would have effectively decriminalised torture and war crimes committed by UK Forces overseas.

The battle to uphold human rights, transparency and accountability within the Government's approach to counterterrorism is often long and uphill. Key results in 2021 have shown the importance of Reprieve's role in ensuring survivors of torture attain justice and torturers are held accountable.

### Reprieve's key achievements in 2021:

- We continued our legal challenge to the Government's refusal to hold a full, judge-led inquiry into UK complicity in torture and rendition, brought alongside two senior Members of Parliament, David Davis MP and Dan Jarvis MP.
- We continued our legal challenge to the Government's policy of **Covert Human Intelligence Sources (CHIS)**, challenging the lack of legal basis on which it seeks to authorise its covert agents to get involved in criminality, and its lack of express limits on the crimes they can participate in – even where they may commit severe abuses such as torture. As a result of our legal challenge, the Government introduced the **Covert Human Intelligence Sources (Criminal Conduct) Bill**, effectively conceding a key part of our litigation that the use of CHIS should be put into statute.
- In May 2021, we celebrated key amendments to the **Overseas Operations Bill**, which without intervention, would have effectively decriminalised torture and war crimes committed by UK Forces. Our work began in March 2020 and was achieved in spite of the Government's 80-seat majority.

#### Case Study: Securing major amendments to the Overseas Operations Bill

In May 2021, we celebrated key amendments to the Overseas Operations Bill. Sold to MPs and the public as legislation designed to protect British soldiers from 'vexatious' litigation, the bill would have created a so-called 'triple lock' against prosecutions, including a 'presumption against prosecution' for offences committed overseas after five years, even for the most serious crimes such as torture.

Here is a summary of how Reprieve's work contributed towards this historic victory:

- In Autumn 2020, we secured coverage about the dangers of the Bill in the Times, Guardian, Independent and Financial Times amongst others, and ran a supporter campaign which led 29,964 people to sign our petition calling for the Bill to be amended. 8,421 Reprieve supporters wrote to their MPs to ask them to intervene.
- In October 2020, we worked closely with David Davis MP and Dan Jarvis MP to develop, table and generate support for amendments that expressly excluded torture and war crimes from provisions blocking prosecutions. Whilst this amendment was voted down in the first stage in the House of Commons, it provided a solid foundation of support for successive stages of the Parliamentary process.
- In March 2021, David Davis MP wrote to the International Criminal Court (ICC) enquiring if this Bill would make it more likely that the ICC would investigate British troops, which they publicly confirmed. This received coverage in both the Times and the Telegraph, raising serious concerns among MPs and peers that the Bill would make matters worse for UK forces.
- As the Bill reached the House of Lords, we engaged key peers and built support for an amendment by Lord Robertson which mirrored the initial amendment we had supported in the Commons. This passed with a sizable majority of 105 in April 2021.
- As the Bill was returning to the Commons, we continued our work with MPs. Momentum built behind efforts to exclude torture and war crimes from the legislation, and on 21 April the Government announced a significant concession to exclude torture, genocide, and crimes against humanity from the Bill. While significant, this did not go far enough, failing to include all war crimes, such as inhuman treatment or wilful killing, and so we continued to engage MPs and peers on the need to ensure the Government's expanded its concession to include all war crimes.
- David Davis MP again wrote to the ICC about the Government's concession, and they replied publicly once more to confirm that the Government needed to ensure the prosecution of all crimes within the ICC's jurisdiction, including all war crimes, were not blocked by the Bill.
- Then, as the Bill returned to the House of Lords, Lord Robertson tabled a further amendment to ensure all war crimes were not blocked from prosecution, and during debate, the Government announced that it was conceding again. The Government then tabled a further amendment in the Commons ensuring all international crimes, including torture, war crimes, genocide, and crimes against humanity would not be subject to the 'triple lock' against prosecutions. That the Government conceded twice, ensuring all the most serious international crimes were not blocked from prosecution, was a momentous victory, especially given its 80-seat majority.

This is an example of Reprieve's resilience and resoluteness. In opposing key parts of the Overseas Operations Bill, we worked with many partners and stakeholders, employing a multiplicity of methods to protect the key principle that survivors of torture deserve justice, and torturers must be held accountable. Our work in this area continues.

*"This move to decriminalise torture was always disastrously ill-judged."*  
Dan Dolan, Reprieve's Director of Advocacy on the Overseas Operations Bill,  
in The Guardian, 20 April 2021

## Plans for the future

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

Through 2022, 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 used in life-ending executions;
- End extrajudicial detention in Guantánamo Bay and other secret prisons for those victimised by States under the guise of “counterterrorism”;
- Work with clients from their detention in Guantánamo through their release and resettlement through our innovative and unique Life After Guantánamo (LAG) programme, ensuring they are safe and able to thrive and rebuild their lives after years of torture and detention;
- Stop ongoing rendition, unlawful detention and torture/cruel, inhuman and degrading treatment associated with the “counterterrorism” and “national security”;
- 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 executions in the name of “counterterrorism” or “national security”, including off-battlefield use of weaponised drones and the use of, or collusion with, other mechanisms for state-sponsored assassination;
- Shine a light on UK complicity in abuses within Reprieve’s remit, and expose and challenge government policies which may lead to abuses;
- Hold to account those who perpetrated or colluded with past human rights abuses, ensuring a public record of abuses committed and that lessons are learnt from past injustices;
- Hold the US, the UK and their European allies accountable to the highest standards in their responses to allegations of extreme crime;
- Remain agile and responsive to emerging threats associated with the use of the death penalty and human rights abuses carried out in the name of “counterterrorism” or “national security”;
- Protect the rule of law and ensure justice is delivered fairly and justly and for all;
- Build global public awareness and support for the issues Reprieve works on; shifting the debate, highlighting individual cases and umbrella themes of abuse and injustice;
- Work with partner organisations across the world, building a network of organisations tackling similar issues;
- Identify and work with other organisations, activists, lawyers and other allies across our geographic areas of work.

## **Fundraising**

In 2021 we received income of £3,581,107.

### **2021 Focus**

Throughout 2021, Reprieve's Development Team had a focus on raising income, building the profile of the organisation and public education.

### **Charitable Organisations**

The focus of our fundraising efforts remains on generating income from charitable organisations, statutory bodies and individuals. Income from charitable organisations grew from 2020 due to some new grants as well as some uplifts being awarded.

### **Individual Donations**

We continued to see growth in donations from individuals, specifically in online and regular donations. However, this was a much smaller growth than in previous years as the effects of the COVID-19 pandemic continued to be felt. Challenges in hosting events due to the pandemic meant that in 2021, as in 2020, there was a significant reduction in income from events compared to previous years. However, we were able to make up much of this income through hosting an online auction and prize draw.

### **Corporate**

Although it comprises a small portion of Reprieve's overall income, in 2021 our corporate income grew almost threefold owing to a new corporate donor.

### **Donation and fundraising policies**

We have a comprehensive donation policy as set out by Reprieve's Board of Trustees, which clearly outlines in which situations we do, or do not, accept donations. We did not undertake any work throughout the year with professional fundraisers or commercial participants.

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

Reprieve strives for the highest standards of honesty and integrity when commencing any fundraising activity and takes any complaints meaningfully. When any complaint is received in regards to fundraising carried out by Reprieve, it is recorded and will be investigated as appropriate. Any serious complaint would be escalated to our Senior Leadership Team and Trustees. Reprieve may involve internal or external lawyers if deemed necessary. Reprieve did not receive any fundraising complaints in 2021.

We take our duty of care to our supporters seriously and have a safeguarding policy agreed by the Board of Trustees which forms part of the contract of all Reprieve staff. We judge carefully how we communicate to supporters– of both a financial and non-financial ask nature. All communications are sent electronically unless a physical letter is specifically requested from the donor, and all supporters have explicitly opted-in to receiving emails from Reprieve. On all communications we have an obvious and easy way to perform an unsubscribe action. Where we identify that a supporter is vulnerable and does not have capacity we would not accept a financial donation and are committed to ensuring that our communications with all supporters are respectful and mindful of their circumstances. In these incidents we would proactively cease communication with the individual and ensure they do not re-join our mailing list. In 2021 we reviewed and updated our policy regarding protection of vulnerable supporters.



## Thank you to our supporters

Reprieve relies on the generosity of our supporters and partners to continue our investigations, litigation, casework and campaigns. Without your support, we would not have achieved all we have been able to over the past year.

We receive steadfast support from our Patrons and Ambassadors and would like to thank them for everything they did for Reprieve throughout 2021.

### 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  
Lord (Richard) Rogers of Riverside CH  
Ruth Rogers  
Dame Vivienne Westwood

We would like to pay a special tribute to Lord (Richard) Rogers who sadly died at the end of 2021. We thank Richard for all he did for Reprieve. We were very lucky to have him as a Patron.

### Ambassadors

David Morrissey  
Sophie Okonedo  
Lady Sue Woodford-Hollick  
Victoria Miro

We are extremely grateful to all those who continue to stand in solidarity with Reprieve for all support they provide – giving up their time, money and in-kind support to help us uphold the human rights of some of the most vulnerable people in our society. 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. We are thankful to everyone who chooses to support us financially.

We would also like to thank the many, many donors, supporters and partners who could not be named in this report or wished to remain anonymous.

We would also like to thank:

A4ID's Rule of Law Expertise Programme  
Bertha Foundation  
Clifford Chance Foundation  
The David and Elaine Potter Foundation  
David and Victoria Gill  
European Commission  
Evan Cornish Foundation  
Foreign, Commonwealth & Development Office  
The Hollick Family Foundation  
Joseph Rowntree Charitable Trust  
Joseph Rowntree Reform Trust  
Laura Kinsella Foundation  
The Law Society Charity  
Lund Trust, a charitable fund of Lisbet Rausing and Peter Baldwin  
The Muriel Jones Foundation  
People's Postcode Lottery  
The Persula Foundation  
Robert Byass  
Roger Ross and the team at Lots Road Auctions  
Rupert Bondy  
The Roddick Foundation

## REPRIEVE – ANNUAL REPORT

### FUNDRAISING AND THANKS

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Sigrid Rausing Trust  
The Sounouyergon Fund, hosted by Swiss Philanthropy Foundation  
The Tinsley Charitable Trust  
The Tolkien Trust  
Victoria Miro Gallery  
Vital Projects Fund  
The Woodford Family Charitable Trust  
The Woodward Charitable Trust

If you would like further information or to discuss how you can support our work, please contact us at [supporters@reprieve.org.uk](mailto:supporters@reprieve.org.uk). To make a gift, please visit our website.

## Financial Review

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

### Overview

The year to 31 December 2021: Total income generated significantly increased by £269,269. As anticipated and in line with the increased income, expenditure increased by £165,394 as compared to 2020.

Following a concerted effort to diversify our funding sources, Reprieve's transition to a more sustainable funding base has been effective, resulting in 45.7% of Reprieve's income coming from individual donations and Gift Aid in 2021 and the remaining income being received from trusts, foundations and statutory donors. Our financial reserves position remains strong.

Throughout 2021, Reprieve employed an average of 44 full time staff.

### Income

Total income for 2021 was £3,581,107 compared with £3,311,838 in the previous year, an increase of 8.1%. A breakdown of donations and grants received is shown in notes 2 and 3 to the financial statements.

### Expenditure

Total expenditure in the year increased to £3,476,308 from £3,310,914 in 2020, an increase of 5%. The increase in expenditure was reflected in the budget for 2021 including decisions to increase staff in strategic areas of work and strategic investments.

Expenditure is allocated into two main categories: charitable activities, and the cost of raising funds. Charitable activities comprise the costs of providing investigation, legal representation and public education on the death penalty (DP) and abuses in counter-terrorism (ACT), the two main areas of work by which the charity furthers its charitable objects. Expenditure on charitable activities was £3,100,979 in 2021 (£2,010,776, DP and £1,090,203, ACT) compared to £2,958,307 in the previous year, an increase of 4.8%.

Our fundraising costs in 2021 were £375,329, a slight increase from £352,607 in 2020. 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. Ongoing investments in our website and digital fundraising work brought returns in 2021 and continue to mitigate against the risk of volatility in trusts', foundations' and major donors' support.

Our fundraising costs amounted to 10.8% of our expenditure and 10.5% of our income for the year. For every pound we raised in income 86.5p was spent on our charitable activities. This is a slight decrease on the figure for 2020 (89.3p).

At the end of 2021, we were regularly communicating with over 96,000 supportive individuals, and had managed to increase the funding commitment of several trusts and foundations, as well as winning new statutory funding. This was an increase of over 23,000 compared to 2020 which was reflective of a concerted effort to engage and steward our online donors.

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

### Balance Sheet

The balance sheet on page 37 of the financial statements shows the financial position of the charity on 31 December 2021. Total net assets at the year-end were £1,569,545, made up of unrestricted funds of £1,536,495 and restricted funds of £33,050. Net assets were slightly higher compared to 2020 when we held £1,464,746 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 2021, we continued to improve our financial processes and controls, and undertook scenario planning throughout the year to identify management actions that might be necessary to maintain a sound financial position while continuing to invest in opportunities in pursuit of our charitable objectives.

Reprieve relies to an important extent on the continued support of a number of trusts and foundations and a large number of individual donors to whom we wish to express our sincere thanks. We view 2022 positively, as we are beginning the year with a high percentage of confirmed income. We continue to have ambitious targets to continue to grow our individual and regular giving, specifically expanding our digital reach and will continue to proactively diversify our income from trusts, foundations and statutory funders. We recognise the impact that the external environment may have both on our income and expenditure in 2022 and are taking proactive steps to monitor and mitigate this impact.

#### Public Benefit

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

#### 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 2021, the Trustees revised the target level of reserves to be between 4 months and 5.5 months of operating costs, calculated at the start of the financial year and reported to the Board, and then reviewed by the Board on a quarterly basis. The calculation will also be reviewed if at any point it comes to the attention of either the Board or the Executive Director that the reserves are likely to fall outside the acceptable target range.

The charity's total reserves at 31 December 2021 are £1,569,545 of which £33,050 are restricted funds. The restricted funds will be spent in line with the donors' conditions. The charity's accumulated 'free' reserves (that is, our unrestricted reserve minus fixed assets (£46,061)) at 31 December 2021 were £1,490,434 which represents 4.6 months' operating costs based on 2022's anticipated running costs.

The Trustees felt it prudent to maintain the charity's reserves above 4 months to allow for the opportunity to strategically invest in planned work and to withstand significant unexpected risks that could affect the charity, including significant income fluctuations or unexpected payments.

#### RISK STATEMENT

The Trustees are aware of their responsibility to ensure that the major risks to which the charity is exposed are identified and to establish systems to manage those risks. In 2021, 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.

GOVERNANCE, FINANCE AND RISKS

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. The Risk Committee is taking an active role in monitoring the risks and mitigating steps identified in connection with Covid-19 and other external factors. The Risk Committee is satisfied that management is taking appropriate action at this time.

In 2021, the principal risks and uncertainties identified by the charity were as follows:

| Risk identified   | Action taken to mitigate the risk   |
|---|---|
| <p><b>External – turbulent political environment or economic environment.</b></p> <p>The global pandemic of Covid-19 impacted all areas of Reprieve's work in 2021 and presented risks to our ability to effectively carry out our work, the health and safety of our staff and our ability to fundraise.</p>                             | <ul style="list-style-type: none"> <li>• Covid-19 specific risk register developed and quarterly updated provided to the Risk Committee</li> <li>• Succession and mitigation plans put in place for absence of key personnel</li> <li>• Recruitment of in-country fellows and consultants to enable us to continue to carry out our work effectively within the limitations on travel.</li> </ul>                 |
| <p><b>Operational – loss of critical, confidential or personal data or assets</b></p> <p>The ongoing climate of remote and hybrid working in 2021 resulted in an increased risk to the security of our data and assets.</p>   | <ul style="list-style-type: none"> <li>• All work carried out within a Remote Desktop environment.</li> <li>• During 2021, we issued encrypted work laptops for all employees.</li> <li>• During 2021, we tendered for and engaged with a new IT supplier who are carrying out a needs assessment for the organisation to identify any gaps in our security protocols to further strengthen this area.</li> </ul> |
| <p><b>Financial – Inadequate reserves or cashflow</b></p> <p>Reprieve is a charity that is dependent upon donations and grants from individuals, trusts and institutional donors.</p> <p>The financial stability and appropriate use of finances is vital to ensure that Reprieve is able to continue to meet its charitable objects.</p> | <ul style="list-style-type: none"> <li>• Clear and ambitious fundraising strategy that forms the basis of the annual budget which is reviewed at least quarterly.</li> <li>• Reserves Policy reviewed annually by the Board and monitored on an ongoing basis at the Finance Committee meetings</li> </ul>  |
| <p><b>Financial – fraud or theft</b></p> <p>As a small charity working in high risk countries there is a significant risk of fraud or theft of charity resources.</p>   | <ul style="list-style-type: none"> <li>• Robust financial policies and procedures in place</li> <li>• Regular oversight of financial controls by Finance Committee.</li> </ul>  |

GOVERNANCE, FINANCE AND RISKS

|   |  |
|---|--|
| <p><b>Compliance – breach of foreign laws and regulations</b><br/>During 2021, we undertook a significant amount of work in and some travel to countries which are sanctioned by the US, UK and EU.</p>                                   | <ul style="list-style-type: none"> <li>• Financial sanctions and anti-terrorism procedures in place including screening.</li> <li>• External legal advice sought on the impact of specific Executive Orders on our work areas.</li> <li>• The Risk Committee and Board were notified of the Executive Orders and approved decisions on ongoing casework.</li> <li>• Reprieve is part of a sector wide lawyers' working group which share knowledge and insight on sanctions and implications.</li> </ul> |
| <p><b>Operational – safeguarding of clients and staff</b><br/>The protection from harm of our staff and clients is a priority for Reprieve and remains one of the principal risks of any charity working with vulnerable individuals.</p> | <ul style="list-style-type: none"> <li>• Safeguarding policy in place and updated annually</li> <li>• Safeguarding training provided to all staff during 2021</li> <li>• Safeguarding training incorporated into induction for all new starters</li> <li>• Legal advice sought on complex safeguarding matters</li> </ul>  |

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

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

### Governance and Decision Making

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

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

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

Each of these committees has made significant contributions to the governance and management of Reprieve in 2021. An induction programme ensures that new Trustees are aware of the full range of their responsibilities, and enables them to learn about Reprieve in a structured way so that they are able, from the start, to understand the charity's objectives and subscribe to them with conviction. This is usually supplemented by a Board Away Day, and visits to the Reprieve office for Trustees to learn more about specific areas of Reprieve's work if they wish. Due to Covid-19 this did not take place in 2021 but we are hopeful that it may be possible in 2022. At each Board meeting, a Reprieve employee is invited to make a presentation of their work, and this means that over time Trustees become familiar with the full range of work carried out by Reprieve. Trustees attend Reprieve events wherever possible and meet Reprieve's key stakeholders.

## **REPRIEVE – ANNUAL REPORT**

### **GOVERNANCE, FINANCE AND RISKS**

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

#### **Staff Team**

Joint Executive Directors Anna Yearley and Maya Foa led the staff team in 2021.

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 act as a management team, taking collective responsibility for ensuring the effective management and forward planning of Reprieve in line with decisions of the Board.

During 2021, Reprieve employed an average of 44 employees and ended the year with 45 employees. A number of part-time consultants provide support with different aspects of our work.

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

We are very grateful for the effort and commitment of our 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 relatively flat and transparent salary structure. Our current policy is that the highest paid member of staff should not be paid more than double the lowest paid member of staff (on a full-time basis).

#### **Financial Controls**

An income and expenditure budget is approved by the Trustees at the beginning of the financial year. Detailed financial procedures have been developed to control the charity's finances. The Joint Executive Director and Head of Finance submit financial reports to each Board of Trustees meeting. During 2021, the Joint Executive Directors and the Deputy Director for Legal and Governance were authorised signatories of the bank accounts. Transactions made online require two separate logins. The Joint Executive Director must obtain permission from the Trustees for any expenditure in excess of £5,000 that has not been approved within the annual budget.

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

#### **Going Concern**

After making appropriate enquiries, and reviewing the potential ongoing impact of Covid-19, 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.

## REPRIEVE – ANNUAL REPORT

### REFERENCE AND ADMINISTRATIVE INFORMATION

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#### Trustees

|  |                                     |
|--|-------------------------------------|
| <b>Lord (James) Wallace of Tankerness QC</b> | <b>Chair – Retired April 2021</b>   |
| <b>Dame Elish Angiolini</b>                  | <b>Chair – Appointed April 2021</b> |
| Nasir Asad Ahmad                             | Retired – April 2021                |
| Tanya Steele                                 | Retired – April 2021                |
| Nadege Genetay                               | Treasurer                           |
| Adrian Cohen                                 |                                     |
| Dr. Andrew Graham                            | Retired April 2021                  |
| Simon Tuttle                                 |                                     |
| Ayesha Hazarika                              |                                     |
| Stephen Kinsella                             |                                     |
| Alexandra Pringle                            |                                     |
| Jane Lush                                    |                                     |
| Yemsrach Hailemariam                         |                                     |
| Bella Sankey                                 | Appointed June 2021                 |
| Luca Bosatta                                 | Appointed October 2021              |
| Dr Shola Mos-Shogbamimu                      | Appointed April 2022                |
| Matthew McGregor                             | Appointed April 2022                |
| Christopher Duckett                          | Appointed April 2022                |

**Joint Executive Directors:** Anna Yearley and Maya Foa

**Casework Director:** Chai Patel (Appointed 9 August 2021)

**Advocacy Director:** Daniel Dolan (Appointed as Director 8 April 2021)

**Registered company number:** 05777831

**Registered charity number:** 1114900

**Registered office:** 10 Queen Street Place  
London  
EC4R 1BE

**Auditors:** Haysmacintyre LLP  
10 Queen Street Place  
London  
EC4R 1AG

**Bankers:** Barclays Bank plc  
Co-operative Bank plc  
Virgin Money plc  
Nationwide plc



STATEMENT OF TRUSTEES' RESPONSIBILITIES

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**Statement of Trustees' Responsibilities**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 6 April 2022 and signed on their behalf by:



**Dame Elish Angiolini DBE PC QC FRSA FRSE**  
Chair of the Board of Trustees

## REPRIEVE

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REPRIEVE

#### FOR THE YEAR ENDED 31 DECEMBER 2021

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## Opinion

We have audited the financial statements of Reprieve for the year ended 31 December 2021 which comprise of the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

## Opinions on other matters prescribed by the Companies Act 2006

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

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

## **REPRIEVE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REPRIEVE**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the strategic report and the directors' report).

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

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

#### **Responsibilities of trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 32, 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:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those applying to small charitable companies, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, corporation tax and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals;

## REPRIEVE

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REPRIEVE

#### FOR THE YEAR ENDED 31 DECEMBER 2021

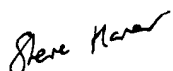
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- Challenging assumptions and judgements made by management in their critical accounting estimates; and
- agreeing the validity of recognised receivables on a sample basis and challenging the recoverability assumptions, further assessing for any fraud or bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of audit report

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



.....  
**Steven Harper (Senior Statutory Auditor)**

For and on behalf of Haysmacintyre LLP, Statutory Auditors

10 Queen Street Place  
London  
EC4R 1AG

Date: 5 May 2022  
.....

# REPRIEVE

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

FOR THE YEAR ENDED 31 DECEMBER 2021

|   | Notes | Restricted funds<br>£ | Unrestricted Funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---|-------|-----------------------|-------------------------|--------------------|--------------------|
| <b>INCOME FROM:</b>   |       |                       |                         |                    |                    |
| Donations and legacies                                      | 2     | 46,400                | 1,657,464               | 1,703,864          | 1,521,604          |
| Charitable activities                                       |       |                       |                         |                    |                    |
| <i>Death penalty (DP)</i>                                   | 3     | 1,015,444             | 228,167                 | 1,243,611          | 1,260,982          |
| <i>Promotion of human rights in counter-terrorism (ACT)</i> | 3     | 326,671               | 228,347                 | 555,018            | 520,225            |
| Other Trading activities                                    | 4     | -                     | 3,069                   | 3,069              | 3,221              |
| Investments   | 5     | -                     | 3,545                   | 3,545              | 5,806              |
| Rent rebate   |       | -                     | 72,000                  | 72,000             | -                  |
| <b>Total income</b>   |       | <u>1,388,515</u>      | <u>2,192,592</u>        | <u>3,581,107</u>   | <u>3,311,838</u>   |
| <b>EXPENDITURE ON:</b>                                      |       |                       |                         |                    |                    |
| <b>Raising Funds</b>  | 6     | 116,913               | 258,416                 | 375,329            | 352,607            |
| Charitable activities:                                      |       |                       |                         |                    |                    |
| Death Penalty (DP)  | 7     | 980,980               | 1,029,796               | 2,010,776          | 2,065,374          |
| Promotion of human rights in counter-terrorism (ACT)        | 7     | 306,732               | 783,471                 | 1,090,203          | 892,933            |
| <b>Total expenditure</b>                                    |       | <u>1,404,625</u>      | <u>2,071,683</u>        | <u>3,476,308</u>   | <u>3,310,914</u>   |
| <b>Net (expenditure)/income</b>                             | 10    | (16,110)              | 120,909                 | 104,799            | 924                |
| Transfers between funds                                     |       | 759                   | (759)                   | -                  | -                  |
| <b>Net movement in funds</b>                                |       | <u>(15,351)</u>       | <u>120,150</u>          | <u>104,799</u>     | <u>924</u>         |
| <b>Reconciliation of funds</b>                              |       |                       |                         |                    |                    |
| Total funds at 1 January                                    |       | 48,399                | 1,416,347               | 1,464,746          | 1,463,822          |
| <b>TOTAL FUNDS AT 31 DECEMBER</b>                           | 16,17 | <u>33,048</u>         | <u>1,536,497</u>        | <u>1,569,545</u>   | <u>1,464,746</u>   |

All amounts derive from continuing activities.

Full comparative figures by fund are shown in note 23.

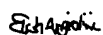
The notes on pages 39 – 52 form part of these financial statements.

## BALANCE SHEET

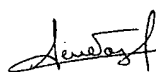
AT 31 DECEMBER 2021

|  | Notes | £         | 2021 | £         | £         | 2020 | £         |
|--|-------|-----------|------|-----------|-----------|------|-----------|
| <b>FIXED ASSETS</b>  |       |           |      |           |           |      |           |
| Tangible assets  | 12    |           |      | 46,061    |           |      | 26,874    |
| <b>CURRENT ASSETS</b>  |       |           |      |           |           |      |           |
| Debtors  | 13    | 324,713   |      |           | 250,601   |      |           |
| Cash at bank   |       | 1,871,410 |      |           | 2,262,876 |      |           |
|  |       |           |      |           |           |      |           |
|  |       |           |      | 2,196,123 |           |      | 2,513,477 |
| <b>CREDITORS:</b> amounts falling due within one year          | 14    | (572,639) |      |           | (875,605) |      |           |
| <b>NET CURRENT ASSETS</b>                                      |       |           |      | 1,623,484 |           |      | 1,637,872 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |       |           |      | 1,669,545 |           |      | 1,664,746 |
| <b>CREDITORS:</b> amounts falling due after more than one year | 15    |           |      | (100,000) |           |      | (200,000) |
| <b>NET ASSETS</b>  |       |           |      | 1,569,545 |           |      | 1,464,746 |
| <b>CHARITY FUNDS</b>   |       |           |      |           |           |      |           |
| Restricted funds   | 16,17 |           |      | 33,050    |           |      | 48,399    |
| Unrestricted funds   | 16,17 |           |      | 1,536,495 |           |      | 1,416,347 |
| <b>TOTAL FUNDS</b>   |       |           |      | 1,569,545 |           |      | 1,464,746 |

The financial statements were approved and authorised for issue by the Trustees on 6 April 2022 and signed on their behalf, by:



Dame Elish Angiolini DBE PC QC FRSA FRSE (Chair)



Nadege Genetay (Treasurer)

The notes on pages 39 - 52 form part of these financial statements.

# REPRIEVE

## CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

|   | 2021<br>£        | 2020<br>£        |
|---|------------------|------------------|
| <b>Cash flows from operating activities:</b>  |                  |                  |
| Net cash provided by/ (used in) operating activities                                      | (348,499)        | 25,513           |
| <b>Cash flows from investing activities:</b>  |                  |                  |
| Interest received   | 3,545            | 5,806            |
| Purchase of furniture, fittings and equipment   | (46,512)         | (6,081)          |
| <b>Net cash (used in) investing activities</b>  | <b>(42,967)</b>  | <b>(275)</b>     |
| Change in cash and cash equivalents in the reporting period                               | (391,466)        | 23,238           |
| Cash and cash equivalents at the beginning of the reporting period                        | 2,262,876        | 2,239,638        |
| <b>Cash and cash equivalents at the end of the reporting period</b>                       | <b>1,871,410</b> | <b>2,262,876</b> |
| <b>Reconciliation of net income to net cash flow from operating activities</b>            |                  |                  |
| <b>Net income for the reporting period (as per the statement of financial activities)</b> | <b>104,799</b>   | <b>924</b>       |
| <b>Adjustments for:</b>   |                  |                  |
| Depreciation charges  | 27,324           | 17,326           |
| Interest received   | (3,545)          | (5,806)          |
| (Increase)/decrease in debtors  | (74,112)         | 131,343          |
| Increase/(decrease) in creditors  | (402,965)        | (120,274)        |
| Net cash provided by/ (used in) operating activities                                      | (348,499)        | 25,513           |
| <b>Analysis of cash and cash equivalents</b>  |                  |                  |
| Cash in hand  | 708,134          | 1,103,144        |
| Notice deposits   | 1,163,276        | 1,159,732        |
| <b>Total cash and cash equivalents at the end of the year</b>                             | <b>1,871,410</b> | <b>2,262,876</b> |

The notes on pages 39 to 52 form part of these financial statements.

## 1. ACCOUNTING POLICIES

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

### **Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS 102) (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. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

After making appropriate enquiries and reviewing the forecast potential impact of ongoing Covid-19 pandemic, the Trustees have a reasonable expectation that the charitable 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.

### **Company status**

The company is a company limited by guarantee, registered in England and Wales, registered address from 1 April 2021 is temporarily PO Box 72054, London, EC3P 3BZ, and returning to 10 Queen Street Place, London, EC4R 1AG) following the end of Covid-19 closure measures. 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 Judgements and key sources of estimation uncertainty**

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

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

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



**1. ACCOUNTING POLICIES (continued)**

**Income**

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

**Donations and legacies**

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

**Gifts in kind**

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

**Grants**

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

**Income from charitable activities**

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

**Investment income**

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

**Expenditure**

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

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

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

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

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

**1. ACCOUNTING POLICIES (continued)**

**Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

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

|                      |                       |
|----------------------|-----------------------|
| Office equipment     | 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 recognized 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 expenses are inflated by some VAT, which cannot be recovered.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**1. ACCOUNTING POLICIES (continued)**

**Debtors**

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

**Cash at bank and in hand**

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

**Creditors and provisions**

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

**Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Fund accounting**

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

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

**2. DONATIONS AND LEGACIES**

|                                     | Total<br>Funds<br>2021<br>£ | Total<br>Funds<br>2020<br>£ |
|-------------------------------------|-----------------------------|-----------------------------|
| Donations                           | 1,452,699                   | 1,322,258                   |
| Tax claimable on gift aid donations | 182,503                     | 175,881                     |
| Other corporate donations           | 68,662                      | 23,465                      |
|                                     | <u>1,703,864</u>            | <u>1,521,604</u>            |

# REPRIEVE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

| 3. INCOME FROM CHARITABLE ACTIVITIES                        | Total<br>Funds<br>2021<br>£ | Total<br>Funds<br>2020<br>£ |
|---|-----------------------------|-----------------------------|
| <b>Grants and donations:</b>                                |                             |                             |
| <b>Promotion of human rights in counter-terrorism (ACT)</b> |                             |                             |
| Bertha Foundation   | 114,362                     | 133,499                     |
| Clifford Chance   | 25,160                      | 49,751                      |
| G R Waters Charitable Trust                                 | -                           | 31,000                      |
| CRH Trust   | 5,000                       | -                           |
| HMRC JRS GRANT  | 2,437                       | -                           |
| Joseph Rowntree Charitable Trust                            | 50,000                      | 66,000                      |
| Joseph Rowntree Trust                                       | 18,096                      | -                           |
| Lush  | -                           | 5,000                       |
| Open Society Institute                                      | 18,267                      | 42,896                      |
| Reprieve US   | 47,748                      | 63,204                      |
| Roddick Foundation  | 47,077                      | -                           |
| Sigrid Rausing Trust  | 100,000                     | 100,000                     |
| The David and Elaine Potter Foundation                      | 22,500                      | 25,000                      |
| Tolkien Trust   | 95,000                      | -                           |
| Vital Projects Fund   | -                           | -                           |
| Other grants (below £2,000)                                 | 9,371                       | 3,875                       |
|   | <u>555,018</u>              | <u>520,225</u>              |
| <b>Death penalty (DP)</b>                                   |                             |                             |
| American Bar Association                                    | 1,137                       | -                           |
| Bertha Foundation   | 9,547                       | 14,000                      |
| Clifford Chance   | 25,160                      | 49,751                      |
| Cornell   | 23,775                      | 7,037                       |
| CRH Trust   | -                           | 5,000                       |
| European Commission   | 404,947                     | 320,872                     |
| Evan Cornish Foundation                                     | 10,000                      | 10,000                      |
| Foreign and Commonwealth Office                             | 141,413                     | 121,267                     |
| G R Waters Charitable Trust                                 | -                           | 31,000                      |
| Garden Court  | 4,000                       | -                           |
| German Federal Foreign Office                               | (180)                       | 89,232                      |
| Highway One   | 10,000                      | 10,000                      |
| HMRC JRS GRANT  | 2,437                       | -                           |
| Joseph Rowntree Trust                                       | -                           | 7,000                       |
| Lush  | -                           | 5,000                       |
| Open Society Institute                                      | 39,813                      | 103,027                     |
| Postcode Lottery  | 250,000                     | 250,000                     |
| Reprieve US   | 47,748                      | 63,204                      |
| Role UK   | 7,312                       | 2,350                       |
| Sounouyergon Foundation                                     | 11,606                      | 12,285                      |
| Swiss FDFA  | -                           | 6,173                       |
| Sigrid Rausing Trust  | 100,000                     | 100,000                     |
| The Nuhanovic Foundation                                    | -                           | 5,116                       |
| The David and Elaine Potter Foundation                      | 22,500                      | 25,000                      |
| The Law Society Charity                                     | 5,000                       | 4,000                       |
| Tolkien Trust   | 95,000                      | -                           |
| Vital Projects Fund   | 23,487                      | 12,793                      |
| Other grants (below £2,000)                                 | 8,909                       | 6,875                       |
|   | <u>1,243,611</u>            | <u>1,260,982</u>            |
| <b>Total</b>  | <u>1,798,629</u>            | <u>1,781,207</u>            |

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

|                                       |                          |                                       |                                       |
|---------------------------------------|--------------------------|---------------------------------------|---------------------------------------|
| <b>4. OTHER TRADING ACTIVITIES</b>    |                          | <b>Total<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Funds<br/>2020<br/>£</b> |
| Speaker fees and book royalties       |                          | 3,069                                 | 3,221                                 |
| <b>5. INVESTMENT INCOME</b>           |                          | <b>Total<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Funds<br/>2020<br/>£</b> |
| Bank interest                         |                          | 3,545                                 | 5,806                                 |
| <b>6. COST OF RAISING FUNDS</b>       |                          | <b>Total<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Funds<br/>2020<br/>£</b> |
| Direct costs                          |                          | 146,487                               | 171,529                               |
| Support costs                         |                          | 50,090                                | 42,092                                |
| Staff costs                           |                          | 178,752                               | 138,986                               |
|                                       |                          | 375,329                               | 352,607                               |
| <b>7. CHARITABLE ACTIVITIES</b>       |                          | <b>Total<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Funds<br/>2020<br/>£</b> |
|                                       | <b>DP<br/>2021<br/>£</b> | <b>ACT<br/>2021<br/>£</b>             | <b>Total<br/>Funds<br/>2020<br/>£</b> |
| Direct costs                          | 730,183                  | 327,315                               | 1,057,498                             |
| Support costs                         | 268,346                  | 145,492                               | 413,838                               |
| Staff costs                           | 1,012,247                | 617,396                               | 1,629,643                             |
|                                       | 2,010,776                | 1,090,203                             | 3,100,979                             |
| <b>Prior year comparative figures</b> |                          | <b>Total<br/>Funds<br/>2020<br/>£</b> | <b>Total<br/>Funds<br/>2020<br/>£</b> |
|                                       | <b>DP<br/>2020<br/>£</b> | <b>ACT<br/>2020<br/>£</b>             | <b>Total<br/>Funds<br/>2020<br/>£</b> |
| Direct costs                          | 884,704                  | 250,830                               | 1,135,534                             |
| Support costs                         | 246,553                  | 106,594                               | 353,147                               |
| Staff costs                           | 934,117                  | 535,509                               | 1,469,626                             |
|                                       | 2,065,374                | 892,933                               | 2,958,307                             |

# REPRIEVE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### 8. ANALYSIS OF SUPPORT COSTS

|                                   | Fundraising<br>2021<br>£ | DP<br>2021<br>£ | ACT<br>2021<br>£ | Total<br>Funds<br>2021<br>£ | Total<br>Funds<br>2020<br>£ |
|-----------------------------------|--------------------------|-----------------|------------------|-----------------------------|-----------------------------|
| Premises                          | 2,251                    | 12,061          | 6,539            | 20,851                      | 24,262                      |
| IT                                | 2,006                    | 10,748          | 5,827            | 18,581                      | 34,750                      |
| Office                            | 9,914                    | 53,111          | 28,796           | 91,821                      | 9,074                       |
| Staff costs &<br>associated costs | 31,345                   | 167,924         | 91,045           | 290,314                     | 287,956                     |
| Governance                        | 4,574                    | 24,502          | 13,285           | 42,361                      | 38,197                      |
|                                   | <u>50,090</u>            | <u>268,346</u>  | <u>145,492</u>   | <u>463,928</u>              | <u>395,239</u>              |

#### Prior year comparative figures

|                                   | Fundraising<br>2020<br>£ | DP<br>2020<br>£ | ACT<br>2020<br>£ | Total<br>Funds<br>2020<br>£ |
|-----------------------------------|--------------------------|-----------------|------------------|-----------------------------|
| Premises                          | 2,690                    | 15,758          | 6,814            | 24,262                      |
| IT                                | 3,701                    | 21,677          | 9,372            | 34,750                      |
| Office                            | 966                      | 5,661           | 2,447            | 9,074                       |
| Staff costs &<br>associated costs | 30,667                   | 179,629         | 77,660           | 287,956                     |
| Governance                        | 4,068                    | 23,827          | 10,302           | 38,197                      |
|                                   | <u>42,092</u>            | <u>246,552</u>  | <u>106,595</u>   | <u>395,239</u>              |

### 9. GOVERNANCE COSTS

|                            | Total<br>Funds<br>2021<br>£ | Total<br>Funds<br>2020<br>£ |
|----------------------------|-----------------------------|-----------------------------|
| Audit and accountancy fees | 20,460                      | 15,180                      |
| Other direct costs         | 2,586                       | 3,064                       |
| Staff costs                | 19,314                      | 19,953                      |
|                            | <u>42,360</u>               | <u>38,197</u>               |

# REPRIEVE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

| 10. NET INCOME/(EXPENDITURE) FOR THE YEAR               | 2021<br>£      | 2020<br>£      |
|---|----------------|----------------|
| <b>This is stated after charging:</b>                   |                |                |
| Depreciation of tangible fixed assets:                  |                |                |
| - owned by the charity                                  | 27,324         | 17,326         |
| Pension costs   | 82,835         | 80,879         |
| Auditors' remuneration - audit services (excluding VAT) | 13,800         | 11,850         |
| - other services  | 900            | 3,100          |
|   | <u>124,859</u> | <u>112,155</u> |

During the year, no Trustees received any remuneration (2020: £Nil) or any benefits in kind (2020: £Nil).

During the year, no Trustees were reimbursed expenses (2020: £Nil).

| 11. STAFF COSTS                     | 2021<br>£        | 2020<br>£        |
|-------------------------------------|------------------|------------------|
| <b>Staff costs were as follows:</b> |                  |                  |
| Wages and salaries                  | 1,795,601        | 1,789,646        |
| Social security costs               | 197,167          | 195,962          |
| Pension costs                       | 82,835           | 80,879           |
|                                     | <u>2,075,603</u> | <u>2,066,487</u> |

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

|  | 2021<br>No. | 2020<br>No. |
|--|-------------|-------------|
| Charitable activity                                    |             |             |
| - Death Penalty (DP)                                   | 22          | 20          |
| - Promotion of human rights in counter-terrorism (ACT) | 12          | 10          |
| Raising funds - fundraising                            | 4           | 3           |
| Support  | 6           | 6           |
|  | <u>44</u>   | <u>38</u>   |

Two employees (2020: two) received remuneration within the banding £60,000 to £70,000 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 was £474,215 (2020: £489,549).

# REPRIEVE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 12. TANGIBLE FIXED ASSETS

|                       | Office<br>equipment<br>£ | Furniture<br>& fittings<br>£ | 2021<br>Total<br>£ |
|-----------------------|--------------------------|------------------------------|--------------------|
| <b>Cost</b>           |                          |                              |                    |
| At 1 January 2021     | 144,378                  | 1,582                        | 145,960            |
| Additions             | 46,512                   | -                            | 46,512             |
| At 31 December 2021   | 190,890                  | 1,582                        | 192,472            |
| <b>Depreciation</b>   |                          |                              |                    |
| At 1 January 2021     | 117,505                  | 1,582                        | 119,087            |
| Charge for the year   | 27,324                   | -                            | 27,324             |
| At 31 December 2021   | 144,829                  | 1,582                        | 146,411            |
| <b>Net Book Value</b> |                          |                              |                    |
| At 31 December 2021   | 46,061                   | -                            | 46,061             |
| At 31 December 2020   | 26,874                   | -                            | 26,874             |

#### 13. DEBTORS

|  | 2021<br>£ | 2020<br>£ |
|--|-----------|-----------|
| Grants receivable and other accrued income | 186,117   | 119,990   |
| Trade debtors                              | 1,782     | -         |
| Tax recoverable on gift aid                | 41,100    | 39,972    |
| Rent deposit                               | 13,041    | 45,566    |
| Prepayments                                | 82,673    | 43,973    |
| Other debtors                              | -         | 1,100     |
|  | 324,713   | 250,601   |

#### 14. CREDITORS: amounts falling due within one year

|  | 2021<br>£ | 2020<br>£ |
|--|-----------|-----------|
| Trade creditors                        | 69,785    | 39,697    |
| Other taxation and social security     | 55,585    | 50,351    |
| Other creditors                        | 16,735    | 114,176   |
| Funds held as Agent                    | -         | 36,740    |
| Accruals & deferred income (see below) | 430,534   | 634,641   |
|  | 572,639   | 875,605   |

#### 15. CREDITORS: amounts falling due after more than one year

|                             | 2021<br>£ | 2020<br>£ |
|-----------------------------|-----------|-----------|
| Deferred income (see below) | 100,000   | 200,000   |
|                             | 100,000   | 200,000   |

Deferred income as at 31 December 2020 totalled £728,611 of which £528,611 was released to income in 2021 and £200,000 remains deferred as at 31 December 2021 forward into 2022. Deferred income as at 31



# REPRIEVE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

December 2021 totalled £420,000, of which £100,000 is to be released to income in 2023, and the balance of £320,000 relates to the next financial period.

#### 16. STATEMENT OF FUNDS

|                               | Brought<br>forward<br>2021<br>£ | Income<br>2021<br>£ | Expenditure<br>2021<br>£ | Transfers<br>2021<br>£ | Carried<br>forward<br>2021<br>£ |
|-------------------------------|---------------------------------|---------------------|--------------------------|------------------------|---------------------------------|
| <b>Unrestricted funds</b>     |                                 |                     |                          |                        |                                 |
| General funds                 | 1,416,347                       | 2,192,592           | (2,071,683)              | (759)                  | 1,536,497                       |
| <b>Restricted funds</b>       |                                 |                     |                          |                        |                                 |
| <b>Casework</b>               |                                 |                     |                          |                        |                                 |
| OMCT                          | 1,161                           | -                   | -                        | -                      | 1,161                           |
| Roddick Foundation            | -                               | 47,077              | (47,077)                 | -                      | -                               |
| Reprieve US                   | -                               | 95,496              | (95,496)                 | -                      | -                               |
| Bertha Foundation             | -                               | 123,909             | (123,909)                | -                      | -                               |
| EC Project                    | 47,997                          | 404,948             | (427,829)                | -                      | 25,116                          |
| Individuals                   | -                               | 22,400              | (22,400)                 | -                      | -                               |
| Foreign Commonwealth Office   | (759)                           | 148,725             | (146,383)                | 759                    | 2,342                           |
| Clifford Chance               | -                               | 50,319              | (50,319)                 | -                      | -                               |
| Postcode Lottery              | -                               | 250,000             | (245,569)                | -                      | 4,431                           |
| OSI                           | -                               | 58,079              | (58,079)                 | -                      | -                               |
| Other restricted funds        | -                               | 163,564             | (163,564)                | -                      | -                               |
| <b>Advocacy</b>               |                                 |                     |                          |                        |                                 |
| Donations from individuals    | -                               | 24,000              | (24,000)                 | -                      | -                               |
| <b>Total Restricted funds</b> | 48,399                          | 1,388,515           | (1,404,625)              | 759                    | 33,048                          |
| <b>Total of funds</b>         | 1,464,746                       | 3,581,107           | (3,476,308)              | -                      | 1,569,545                       |

#### Restricted funds:

##### Casework

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

##### Advocacy

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

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

17. STATEMENT OF FUNDS (continued)

STATEMENT OF FUND MOVEMENTS FOR THE PRIOR YEAR

|                               | Brought<br>forward<br>2020<br>£ | Income<br>2020<br>£ | Expenditure<br>2020<br>£ | Transfers<br>2020<br>£ | Carried<br>forward<br>2020<br>£ |
|-------------------------------|---------------------------------|---------------------|--------------------------|------------------------|---------------------------------|
| <b>Unrestricted funds</b>     |                                 |                     |                          |                        |                                 |
| General funds                 | 1,323,296                       | 1,819,931           | (1,726,880)              | -                      | 1,416,347                       |
| <b>Restricted funds</b>       |                                 |                     |                          |                        |                                 |
| <b>Casework</b>               |                                 |                     |                          |                        |                                 |
| OMCT                          | 1,161                           | -                   | -                        | -                      | 1,161                           |
| German Federal Foreign Office | -                               | 89,232              | (89,232)                 | -                      | -                               |
| Reprieve US                   | 6,656                           | 126,407             | (133,063)                | -                      | -                               |
| Bertha Foundation             | -                               | 147,499             | (147,499)                | -                      | -                               |
| EC Project                    | 21,740                          | 320,872             | (294,615)                | -                      | 47,997                          |
| Individuals                   | -                               | 30,735              | (30,735)                 | -                      | -                               |
| Postcode Lottery              | -                               | 250,000             | (250,000)                | -                      | -                               |
| Foreign Commonwealth Office   | -                               | 123,617             | (124,376)                | -                      | (759)                           |
| Clifford Chance               | 35,980                          | 99,502              | (135,482)                | -                      | -                               |
| OSI                           | 31,819                          | 145,924             | (177,289)                | -                      | -                               |
| Other restricted funds        | 43,170                          | 136,119             | (179,289)                | -                      | -                               |
| <b>Advocacy</b>               |                                 |                     |                          |                        |                                 |
| Donations from individuals    | -                               | 22,000              | (22,000)                 | -                      | -                               |
|                               | 140,526                         | 1,491,907           | (1,584,034)              | -                      | 48,399                          |
| <b>Total of funds</b>         | 1,463,822                       | 3,311,838           | (3,310,914)              | -                      | 1,464,746                       |

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                                     | Restricted<br>Funds<br>2021<br>£ | Unrestricted<br>Funds<br>2021<br>£ | Total<br>Funds<br>2021<br>£ |
|-------------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets               | -                                | 46,061                             | 46,061                      |
| Current assets                      | 33,050                           | 2,163,073                          | 2,196,123                   |
| Creditors due within one year       | -                                | (567,639)                          | (567,639)                   |
| Creditors due in more than one year | -                                | (100,000)                          | (100,000)                   |
|                                     | <u>33,050</u>                    | <u>1,541,495</u>                   | <u>1,574,545</u>            |

|                                     | Restricted<br>Funds<br>2020<br>£ | Unrestricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ |
|-------------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets               | -                                | 26,874                             | 26,874                      |
| Current assets                      | 298,399                          | 2,215,078                          | 2,513,477                   |
| Creditors due within one year       | (250,000)                        | (625,605)                          | (875,605)                   |
| Creditors due in more than one year | -                                | (200,000)                          | (200,000)                   |
|                                     | <u>48,399</u>                    | <u>1,416,347</u>                   | <u>1,464,746</u>            |

19. PENSION COMMITMENTS

The Charity operated a defined contribution scheme for its employees making a contribution of up to 5% of the gross salary. The assets of the scheme are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity which amounted to £82,209 (2020: £80,879). Contributions totalling £nil (2020: £1,887) were payable to the fund at the balance sheet date and are included in other creditors.

20. OPERATING LEASE COMMITMENTS

At 31 December 2021, the company had annual commitments under non-cancellable operating leases as follows:

|                       | Office premises |               |
|-----------------------|-----------------|---------------|
|                       | 2021            | 2020          |
| Expiry date:          | £               | £             |
| Amounts due < 1 year  | 137,138         | 33,500        |
| Between 2 and 5 years | 468,554         | -             |
|                       | <u>605,692</u>  | <u>33,500</u> |

The charge to the Statement of Financial Activities in 2021 is £79,997 (2020 £128,682).

## REPRIEVE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 21. RELATED PARTY TRANSACTIONS

The Charity received a total of £42,519 (2020: £42,135) in donations from trustees in their personal capacity, none of which remains outstanding at the balance sheet date.

The Charity received £10,000 (2020: £11,000) from the Hollick Family Foundation. Lady Sue Woodford-Hollick is a trustee of the Hollick Family Foundation and was a trustee of the Charity until April 2020 and is now an ambassador.

The Charity received £10,000 (2020: £25,000) from the Laura Kinsella Foundation. Stephen Kinsella is a trustee of the Laura Kinsella Foundation and of the Charity.

At 31 December 2021 an amount of £nil (2020: £300) was included within debtors in relation to a staff loan to the Executive Director.

There were no other related party transactions in the current or previous year.

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

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

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

In 2021, Reprieve US provided a sub grant to Reprieve UK for £75,649 (2020: £126,407). This was to directly employ a staff member 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 (2020: £47,997).

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

23. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

|   | Notes | Restricted funds<br>£ | Unrestricted Funds<br>£ | Total<br>2020<br>£      |
|---|-------|-----------------------|-------------------------|-------------------------|
| <b>INCOME FROM:</b>   |       |                       |                         |                         |
| Donations and legacies                                      | 2     | 52,735                | 1,481,154               | 1,533,889               |
| Charitable activities                                       |       |                       |                         |                         |
| <i>Death penalty (DP)</i>                                   | 3     | 1,083,822             | 164,875                 | 1,248,697               |
| <i>Promotion of human rights in counter-terrorism (ACT)</i> | 3     | 355,350               | 164,875                 | 520,225                 |
| Other Trading activities                                    | 4     | -                     | 3,221                   | 3,221                   |
| Investments   | 5     | -                     | 5,806                   | 5,806                   |
| <b>Total income</b>   |       | <u>1,491,907</u>      | <u>1,819,931</u>        | <u>3,311,838</u>        |
| <b>EXPENDITURE ON:</b>                                      |       |                       |                         |                         |
| <b>Raising Funds</b>  | 6     | 135,441               | 217,166                 | 352,607                 |
| Charitable activities:                                      |       |                       |                         |                         |
| Death Penalty (DP)  | 7     | 1,085,005             | 980,369                 | 2,065,374               |
| Promotion of human rights in counter-terrorism (ACT)        | 7     | 363,588               | 529,345                 | 892,933                 |
| <b>Total expenditure</b>                                    |       | <u>1,584,034</u>      | <u>1,726,880</u>        | <u>3,310,914</u>        |
| <b>Net (expenditure)/income</b>                             | 10    | (92,127)              | 93,051                  | 924                     |
| Transfers between funds                                     |       | -                     | -                       | -                       |
| <b>Net movement in funds</b>                                |       | (92,127)              | 93,051                  | 924                     |
| <b>Reconciliation of funds</b>                              |       |                       |                         |                         |
| Total funds at 1 January                                    |       | <u>140,526</u>        | <u>1,323,296</u>        | <u>1,463,822</u>        |
| <b>TOTAL FUNDS AT 31 DECEMBER</b>                           | 16,17 | <u><u>48,399</u></u>  | <u><u>1,416,347</u></u> | <u><u>1,464,746</u></u> |