

Registered Number: 05777831
Charity Number: 1114900

REPRIEVE

(A company limited by guarantee and registered charity)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**



REPRIEVE

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FOR THE YEAR ENDED 31 DECEMBER 2017

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:	Lord (James) Wallace of Tankerness QC Nasir Asad Ahmad Mary Fitzgerald Tanya Steele Nadege Genetay Adrian Cohen Dr. Andrew Graham Lady Susan Mary Hollick Ursula Owen Samir Shah Lord (Ken) Macdonald of River Glaven QC Damien Regent Sir Anthony Salz	Chair (Appointed 9 May 2017) Treasurer (Appointed 24 April 2017) Chair (retired 24 April 2017) Treasurer (retired 24 April 2017) (Retired 24 April 2017)
Executive Director:	Anna Yearley	
Casework Director:	Maya Foa	
Operations Director:	Simone Abel	
Registered company number:	05777831	
Registered charity number:	1114900	
Registered office:	10 Queen Street Place London EC4R 1BE	
Business address:	PO Box 72054 London EC3P 3BZ	
Auditors:	haysmacintyre 10 Queen Street Place London EC4R 1AG	
Bankers:	Barclays Bank plc Co-operative Bank plc Virgin Money plc	

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2017

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 2017. The Trustees confirm that the financial statements comply with current statutory requirements, those of the governing documents and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" 2015.

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

OBJECTS, VISION, MISSION AND STRATEGY

Our Objects

Reprieve's charitable objects, set out in our Memorandum and Articles of Association, may be summarised as:

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

Our Vision

Reprieve's Vision is a world without the death penalty, secret prisons, and state-sanctioned assassinations.

Our Mission

Reprieve's Mission is to use strategic interventions to fight the use of the death penalty, secret prisons and targeted assassinations by Governments, whilst challenging the orthodoxy/notion that such tactics/abuses can be justified as part of what has been called the "War on Terror".

Main Activities and Strategy

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

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

Public Benefit

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

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

ACHIEVEMENTS AND PERFORMANCE

Death Penalty

In 2017, the primary objective of Reprieve's death penalty work was to continue to fight capital punishment around the world by engaging in strategic casework and project work in target regions. Reprieve fights to save people from execution, but also to challenge systematic injustice by focusing on cases and projects most likely to shift the public consciousness and raise awareness about the death penalty. In 2017, Reprieve sought to bring about improved adherence to international minimum standards, including on due process protections, torture, non-lethal crimes, mental health, and juveniles. Reprieve's work shone a spotlight on the use of the death penalty and related extreme human rights abuses such as torture in countries across the Middle East, North Africa, East Africa and in Pakistan. Governments and the machinery that implement capital punishment were deterred from executing particular individuals and classes of individuals such as juveniles. Reprieve also continued to help pharmaceutical manufacturers, investors, and regulators prevent the misuse of medicines in the execution of prisoners.

Key achievements for our Death Penalty work in 2017 included:

- Helping to bring about the return home to Norway of Joshua French, a dual British Norwegian national, after eight years of imprisonment in the Democratic Republic of Congo. Reprieve worked with Joshua's family to urge the British and Norwegian Governments to do everything within their power to secure his transfer so that he could receive the care he needed.
- Working with partners in Malawi to secure the immediate release of 112 prisoners formerly sentenced to the mandatory death penalty. Of the 39 individuals who received determinate sentences with further time to serve, 10 subsequently completed their sentences and were released. Crucially, no new death sentences were handed down within the project.
- Raising the profile of British national Andy Tsege's case by partnering with ethical cosmetic company LUSH in a "Free Andy Tsege" nationwide campaign. This campaign saw the number of petition signatures increase by 98%, jumping to more than 55,000 over the course of the 10-day campaign. Andy was kidnapped and rendered to Ethiopia in 2014 and has been held under an illegal death sentence ever since. We continue to pursue all possible leads to ensure he is released and returned home safely.
- Launching a widely-covered report, "Belfast to Bahrain: The Torture Trail", exposing the links between a state-owned Belfast business, UK Foreign and Commonwealth Office funding and police and security forces in Bahrain that use torture to secure death sentences. FOIA requests submitted by Reprieve also revealed that the Police Service of Northern Ireland provided training to officers from the Bahraini police force without carrying out proper human rights checks.
- Securing confirmation that a Foreign Commonwealth Office representative would be in attendance at all hearings carried out in the cases of British nationals facing a death penalty in the United Arab Emirates. The FCO have set a precedent in the Federal Court by way of repeated representations which means that no hearing will proceed if a defendant is unrepresented. Reprieve's work with all 11 British nationals currently in this position has also seen an increase in consular visits to the prisons at which these individuals are being held.
- Working with European Governments and the European Parliament, to help secure the acquittal and release in Egypt of Ibrahim Halawa from Dublin. Ibrahim was 17 when he was arrested with hundreds of other people in 2013, as part of a crackdown on protests in Egypt. He was held in pre-trial detention and regularly tortured for four years. Ibrahim was tried as an adult alongside 493 other people, despite having been a juvenile at the time of his arrest. The mass trial – one of several to have taken place since 2013 – was frequently postponed in the last four years. Hearings of the trial were criticised for failing to meet basic standards.
- Assisting Arshad Ahmed, a British grandfather with learning difficulties, who had faced a death sentence in Pakistan since 2005, to have his sentence commuted to life. The judgement delivered in Arshad's case will be extremely useful as Reprieve continues to fight the death sentence for drug offences.
- Partnering with the Foundation for Fundamental Rights, to conduct the first study ever of cases prosecuted under Pakistan's capital drug law – namely provision 9c of the Control of Narcotic Substances Act (CNSA). The resulting report makes a compelling business case for the targeted reform of Pakistan's principal drug control statute.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

- Continuing to support pharmaceutical companies that do not wish to have their life-saving drugs used in executions, particularly in the US. Towards the end of 2017, the Death Penalty Information Center released its annual report, showing that US death sentences and executions are down to their second-lowest rate in 25 years – 23 people were executed in just eight states and by the end of 2017, US executions had decreased by 50% since Stop Lethal Injection Project (SLIP) began in 2010. 74% of the states that still retain the death penalty carried out no lethal injections at all in 2017, in large part due to their inability to procure the medicines needed to carry executions out in the first place. These results are due to the SLIP team's efforts to ensure that retentionist states do not have the drugs necessary to carry out lethal injections, and/or are tied up in lengthy and costly lethal injection litigation.
- Working towards two of the four commutations of death sentences that happened in the US in 2017. Reprieve assisted in the case of Ivan Teleguz, who was convicted of murder, after a flawed police investigation and trial. Ivan was granted clemency by Virginia Governor Terry McAuliffe just days before his April 25th execution date. This was the first time Governor McAuliffe has ever granted clemency in a death penalty case. Reprieve also assisted in the case of intellectually disabled Abelardo Arboleda Ortiz, a Colombian national convicted and sentenced to death for a murder which took place in 1998 where his role was limited to being present. President Obama commuted Arboleda's sentence to life.
- Securing a fresh hearing in the case of Kris Maharaj, who was wrongly sentenced to death in 1987. The hearing was granted by the Eleventh Circuit Court of Appeals in Atlanta on the basis of evidence of Kris' innocence, gathered through years of investigation by Reprieve, including tracking down and interviewing members of the cartel who carried out the murder.
- Bringing a number of legal challenges designed to shine a spotlight on the many failings of the Government's Overseas Security and Justice Assistance Guidance. On August 23rd 2017, the National Crime Agency (NCA) formally acknowledged in a High Court settlement that its agents acted unlawfully and in breach of UK policy when they provided one-sided assistance to help secure the death sentences of two young Burmese migrant workers in Thailand.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Secret Prisons and Assassinations

The primary objective of our Secret Prisons and Assassinations work in 2017 was to promote human rights by challenging two main areas of abuses in counter-terrorism: secret prisons and assassinations stemming from what has been called the US' and UK's 'War on Terror'. The team set out to secure the release and resettlement or repatriation of its remaining clients held at Guantánamo Bay; to end the use of a Kill List to assassinate people around the world; to prevent rendition and secure justice for victims of unlawful detention, and torture/cruel, inhuman or degrading treatment; to end extrajudicial killings associated with the 'War on Terror', including off-battlefield use of weaponised drones; and to identify and combat "emerging threats" associated with the so-called 'War on Terror'.

Key achievements in our Secret Prisons and Assassinations work in 2017 included:

- Securing the release of Salman Rabaii (Jan 2017) from Guantanamo Bay
- Helping a former detainee reunite with his wife and three children after 16 years apart by helping the family secure passports and paperwork as part of our innovative Life After Guantanamo Project. Two of our longer-term project beneficiaries were also successful in securing jobs.
- Assisting our beneficiaries Abdul-Hakim Belhaj and Fatima Boudchar - who were kidnapped and rendered to Libya (Fatima was heavily pregnant at the time of the abuses) - to litigate in the UK Supreme Court. The Court unanimously rejected the British government's attempts to block the UK courts from hearing the case. As a result of the ruling the former foreign secretary Jack Straw, MI6 and the government will have to answer claims that the kidnapping, rendition and torture of the Libyan couple was a result of a joint operation carried out by MI6 and the CIA.
- Raising awareness and outrage about the above case, by highlighting in the media that the British government's legal defence had cost the British taxpayer £1,572,017, a cost that is set to rise even further.
- Continuing to pursue litigation in Germany and the USA on behalf of Faisal bin Ali al Jaber, a civil engineer from Yemen who lost two innocent relatives to a US drone strike in 2013. Faisal sought only an apology and a declaration that the strike was unlawful. Although the court decided that it could not rule on the matter, Judge Janice Rogers Brown pronounced American democracy "broken" and Congressional oversight a "joke" in failing to check the US drone killing programme. Judge Brown appeared troubled that the law prevented her court from acting as a check on potential executive war crimes. Calling drone strikes "outsized power", she questioned who would be left to keep them in "check".
- Continuing to work with Yemeni victims of the US drone and ground raid programme, investigating the facts, acting on behalf of victims and their families and highlighting their cases in the global media.
- Publishing a ground-breaking report entitled *Game Changer*, an investigation into President Donald Trump's secret assassination programme and the massacre of Yemeni civilians in the villages of Yakla and Al-Jubah.
- Launching two reports on the US and UK's assassination policy: "Opaque Transparency" examining the Obama administration's obfuscation of civilian drone strike deaths; and the "UK Kill List" report – the first of its kind relating to targeted killings as part of the so-called 'War on Terror'.
- On March 31st, Reprieve filed a legal challenge on behalf of journalists Ahmed Zaidan and Bilal Abdul Kareem against President Trump and CIA Director Mike Pompeo over their inclusion on the US Government's 'Kill List'.

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

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

FINANCIAL REVIEW

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

Overview

The year to 31 December 2017 was a successful one for Reprieve. There were expected increases in total income generated and charitable activities expenditure, compared to 2016. This was primarily because of the addition of several new posts, the investment in necessary information technology and systems upgrades and licences, an increase in development and outreach expenditure. This increased expenditure was balanced with increased income, partly on account of the rising success of our digital campaigns work, and partly due to the generosity of benefactors and an unexpected donation of the proceeds of the sale of an artwork by famous artist Banksy. Reprieve's strategy to transition to a more sustainable funding base is proving effective, as the ratio of trusts and foundations' income relative to income from donations from members of the general public is falling. Our financial reserves position remains strong.

We averaged 32.4 fulltime staff over the year.

Income

Total income for 2017 was £2,429,051 compared with £2,126,418 in the previous year, an increase of 14.2%. A breakdown of donations and grants received is shown in notes 2 and 4 to the accounts.

It is worth noting that this was a healthy 16.9% higher than the original income target set for 2017. This was the result of increased income across a range of streams. The year was a transition phase for middle management positions at the charity and these figures are the result of performance above expectations.

We are anticipating a slightly higher income in 2018, owing to the continued diversification of our funding base. Regardless, our reserves position and small core expense footprint mean that we are well placed to withstand any temporary reduction in income without having to reduce our planned charitable activities.

Expenditure

Total expenditure in the year increased to £2,356,409 from £2,067,773 in 2016, an increase of 14.0%. This managed increase in expenditure aligns well with the 14.2% increase in income.

Expenditure is allocated into two main categories: charitable activities, and the cost of raising funds. Charitable activities comprise the costs of providing investigation, legal representation and public education on the death penalty (DP) and human rights abuses in counter-terrorism (HRACT), the two main areas of work by which the charity furthers its charitable objects. Expenditure on charitable activities was £2,083,176 in 2017 (£1,181,301 DP and £901,875 HRACT) compared to £1,819,528 in the previous year, an increase of 14.5%. This level of expenditure has been stable for the past 4 years.

Our fundraising costs increased from £248,245 in 2016 to £273,233 in 2017. This reflects the increased resource that needs to be invested in order to satisfy the new and more stringent requirements of the General Data Protection Regulation (GDPR), by investing funds in building up our individual and low-level giving programme in advance of the GDPR coming into force. Fundraising costs include staff time spent on applying for and reporting on grants, both restricted and unrestricted. Investments in our website and digital fundraising work brought returns in 2017, and continue to mitigate against the risk of volatility in trusts', foundations' and major donors' support.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

Our fundraising costs amounted to 11.6% of our expenditure and 11.2% of our income for the year. For every pound we raised in income, 85.7p was spent on our charitable activities. This is an increase on the figure for 2016 (85.5p) as the result of a concerted effort to direct funding toward casework. In 2016, there were also additional fundraising costs incurred to secure the long-term future of the charity and to enable it to continue its activities at the current level. This investment continued into 2017 and has led to an efficient fundraising team that covers a wide range of income areas. This investment was needed to create a diverse funding base in advance of the bringing into force of the General Data Protection Regulation (GDPR); and to replace the loss of several large grants (including our five largest grants) in 2015 and 2016, either because those grants had reached the end of their life cycle or have taken a temporary pause in grant-making. Our successful response has been to significantly increase the low-value donor database. At the end of the year, we were regularly communicating with over 120,000+ supportive individuals.

A breakdown of all expenditure including an analysis of support costs is shown in notes 5 – 7 to the accounts, and salary costs are set out in note 10.

Balance Sheet

The balance sheet on page 15 of the accounts shows the financial position of the charity on 31 December 2017. Total net assets at the year-end were £1,754,018, made up of unrestricted funds of £1,565,829 and restricted funds of £188,189. Net assets increased by £72,642 from the previous year-end.

Financial Outlook

Reprieve's financial position remains strong and the charity is well placed to meet its current and future commitments. During 2017, we improved our financial processes and undertook increased budgetary forecasting. 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 2018 positively as we have a large portion of secured income, a further portion of low risk income and a proactive management plan to respond to any changes in forecast.

Reserves and Investment Policy

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

Our reserves policy provides parameters for the calculation and management of reserves. In 2017, the Board carried out a robust assessment of the reserves policy. A good reserves policy gives confidence to stakeholders that the charity's finances are being properly managed and will also provide an indicator of future funding needs and its overall resilience. The prudence of holding reserves must always be managed against the reasonable expectation that Reprieve should use its funds directly for its charitable purposes.

Each year, the reserves policy will be used to assess and calculate an appropriate amount of reserves. The trustees believe that the target level of reserves should be the equivalent of 5.5 months' operating costs, calculated annually and reviewed quarterly.

The charity's total reserves at 31 December are £1,754,018 of which £188,189 are restricted funds. The restricted funds will be spent in line with the donors' conditions. The charity's accumulated 'free' reserves (that is, our unrestricted reserve minus fixed assets) at 31 December 2017 were £1,559,336 which represents 6.8 months' operating costs based on 2018's anticipated running costs.

The trustees felt it prudent to maintain the charity's reserves above 5.5 months to allow for the opportunity to strategically invest in planned work; to address an anticipated reduction in low level giving and trusts and foundations income for reasons outlined above; and to withstand significant unexpected risks that could affect the charity. Income for 2017 was 16.9% above forecast. Additional expenditure throughout the year was carefully aligned with this gradual increase in income.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

RISK STATEMENT

Trustees are aware of their responsibility to ensure that the major risks to which the charity is exposed are identified and to establish systems to manage those risks. The Board of Trustees established a Risk Audit Committee as a sub-committee of the Board in 2010. This committee was renamed the Risk Committee in 2017. This committee had formerly met twice a year to monitor and update a risk register, which identifies potential risks and mitigation. Going forward it will meet on a quarterly basis, and, in any event, regularly, to analyse serious business risks that could impact on the charity; to set out the measures that staff must take to manage those risks; and to assess progress in implementing the risk mitigation measures.

The principal risks and uncertainties identified by the charity are as follows:

Risk identified	Action taken to mitigate the risk
Operational (Information Technology) For a small charity, we have a host of complex IT databases, systems and processes, including complex permissions structures to protect legal privilege and confidentiality. We contract with an IT provider, and take all necessary measures with our limited resources to protect the security and functionality of our IT. However, we operate in a challenging environment and one of our beneficiaries has previously successfully brought a case in the Investigatory Powers Tribunal against the British government for intercepting privileged communications with Reprieve. We are under no illusions that we may be vulnerable to cybersecurity threats which may pose harm to our work.	Reprieve engages an independent external IT provider for advice and support, and we carried out an annual IT audit in 2017 to review and assess any potential shortcomings in our IT setup. Our data is backed up off site at a secure location. Reprieve also has comprehensive insurance policies to cover any risk to IT, and makes use of secure archiving, encryption, and other security measures where needed.
Financial / Operational (move to the EU General Data Protection Regulation) Approximately half of our annual income comes from donations from the general public. We have worked hard to diversify our funding sources in response to the decline in trusts and foundations income in recent years. This effort has proven successful, with our database currently numbering 120,853 strong, and generating £475,514 of income in 2017. The introduction of the EU General Data Protection Regulation in May 2018 will mean that we will need to obtain unambiguous and active consent of supporters to email them.	Reprieve has amended all its policies, key documents, and online campaigns and forms to bring them into line with the EU General Data Protection Regulation. We have received expert advice from external counsel. We have nominated a Data Protection Officer to oversee this area and manage the risk. We have also developed clear and GDPR compliant communications with all stakeholders, including our beneficiaries. Our budget reflects an anticipated and temporary decline in donations in 2018 from members of the general public on account of the difficulty in obtaining active consent over email. We have engaged an external advisor to help us forecast the attrition rate over a defined time period, and we are confident that any short-term reduction in the rate at which our income from the general public is growing will be corrected by 2019.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

Risk identified	Action taken to mitigate the risk
<p>Reputation</p> <p>Over half of Reprieve's income currently comes from individual donors. As the environment we operate in is challenging and the landscape fast moving, and many of our clients have been severely traumatised, there is a risk that Reprieve's reputation may be attacked by incidental or targeted public and supporter perception of Reprieve or its clients, causing damage to our ability to operate and raise funds.</p> <p>The current climate is also particularly toxic for charities in the wake of allegations having been made about the conduct of employees working in aid delivery abroad for a major UK charity. As such, we anticipate that all charities, including Reprieve, will face greater scrutiny and greater risk of attacks to reputation.</p>	<p>Reprieve has robust and defensible reasoning for taking on certain clients and issues. We also have strong internal governance and good operational controls, and a solid reputation with external stakeholders, supported by a proactive communications policy.</p> <p>In addition, Reprieve has robust policies in place, including a Whistleblower Policy, and runs training for all staff on the policies, as well as several avenues that staff may access in the event that they wish to raise a concern or complaint. Any concern or complaint is addressed quickly and fairly.</p> <p>Reprieve has a strong base of influential supporters, including our Board and Patrons, who understand the environment we operate in.</p>
<p>Personal Injury</p> <p>Reprieve's staff travel to and work in dangerous places.</p>	<p>In 2017, Reprieve built on and added to revisions in 2016 of our risk assessment measures. Reprieve has implemented the revised measures to increase the safety of its staff (for example, when working in potentially dangerous countries). We have an assessment process for any trip abroad, and we put individualised security measures in place for each staff member who travels. There are multiple channels of oversight in the trip planning and security processes.</p>

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

Risk Identified (Continued)	Action Taken to Mitigate the Risk
<p>Leadership</p> <p>Reprieve relies on key individuals, including its founder, Clive Stafford Smith. If the founder, or its key individuals could not continue, or only at a much-reduced rate, this might be a serious threat to the organisation, although that threat continues to decline in magnitude as the role of other staff, patrons and supporters increases.</p>	<p>A handful of senior staff, and several patrons and supporters have now become heavily engaged in public affairs and profiling, supported by a strong and effective communications department. Reprieve's founder and management team have contingency plans in place. Reprieve has strived to promote the identity of the organisation and to showcase multiple ambassadors at public events and in digital communications, press engagement and other fora.</p>
<p>Regulatory</p> <p>Reprieve relies on compliance with several regulatory bodies to continue operating the way it does. For example, we must comply with the Charity Commission, the Fundraising Regulator, the Information Commissioner (particularly recent Data Protection regulations), the Solicitors Regulation Authority (particularly recent investigations into misconduct) and the more specific requirements of UK and USA sanctions and money laundering compliance. An investigation by any of these bodies would be time consuming, possibly restrict some activities and heavily impact reputation and therefore fundraising.</p>	<p>All staff undertake regular compliance training across all these areas. The senior management team are tasked with various areas of compliance within their job descriptions.</p>
<p>Organisational</p> <p>Reprieve works collaboratively with the other independent Reprieve organisations in the USA, the Netherlands, and Australia. But as the largest of the Reprieves, Reprieve UK necessarily does significant work in the USA, and throughout Europe and South Asia. There is a risk of dilution of mission, loss of funders, and damage to reputation posed by independent organisations that work to achieve similar missions.</p> <p>Reprieve US is a public charitable organisation with section 501(c)(3) status under the United States Internal Revenue Code. It is a fully independent legal entity, with its own board and staff in the US, and with strategic objectives that are consistent with those of the Charity (referred to below as Reprieve UK for clarity). Reprieve US works with Reprieve UK and independently on projects and cases, to litigate on behalf of victims of human rights abuses, to communicate and raise awareness of the issues on which Reprieve UK and Reprieve US campaign, and to raise funds for some of this work from US sources.</p>	<p>Reprieve has clearly defined relationships governed by memorandums of understanding where necessary, contracts, sub-grant agreements, and project agreements. We also have clear communications with the independent sister Reprieves, and hold regular meetings and an annual retreat to foster shared goals and to develop relationships that help ensure any shared mission is pursued collaboratively.</p>

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

PLANS FOR THE FUTURE

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

Casework Team

In 2018, Reprieve's Casework Team will continue to promote human rights by pursuing strategic initiatives to abolish the death penalty or restrict its application worldwide; and to end the use of secret prisons and targeted assassinations committed in the name of what has been called the 'War on Terror'.

The Casework Team will:

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

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

Governance and Decision Making

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

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

Each of these committees has made significant contributions to the governance and management of Reprieve in 2017. 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.

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

Lord (James) Wallace of Tankerness QC	Chair (Appointed 9 May 2017)
Lord (Ken) Macdonald of River Glaven QC	(Retired 24 April 2017)
Nasir Asad Ahmad	
Mary Fitzgerald	
Tanya Steele	
Nadege Genetay	Treasurer
Adrian Cohen	(Appointed 24 April 2017)
Dr. Andrew Graham	
Lady Susan Mary Hollick OBE	
Ursula Owen OBE	
Damien Regent	(Retired 24 April 2017)
Sir Anthony Salz	(Retired 24 April 2017)
Samir Shah OBE	

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

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

Staff Team

Executive Director Anna Yearley led the staff team in 2017. Reprieve's founding Director, Clive Stafford Smith, continues to be closely involved in the leadership of Reprieve as a Reprieve Fellow.

In addition to the Executive Director, two other directors, Maya Foa and Simone Abel managed the casework team and the operations team respectively. Three Deputy Directors (Harriet McCulloch, Katherine Taylor, and Bella Sankey) provide direction and support for the casework, and advocacy and communications teams. Together, these senior staff members act as a management team, taking collective responsibility for ensuring the effective management and forward planning of Reprieve in line with decisions of the Board. Communications Director Donald Campbell departed in 2017 after many years of dedication to Reprieve for which the trustees are extremely grateful.

At the end of 2017, Reprieve employed 31 full-time and 7 part-time staff members (33.9 FTE). 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 volunteers, who carried out hundreds of hours of work on a voluntary basis in 2017 that was critical to our impact.

Remuneration Policy

Reprieve has a flat and transparent salary structure. Our policy is that the highest paid member of staff should not be paid more than 33% above the lowest paid member of staff (on a full-time basis). Key management salaries are set as part of the overall staff salary structure by the Executive Director and approved by the Board through the annual budget approval process. The Executive Director's salary is set by the Board. Salary levels are set with reference to the skillset and experience that staff members need to have to carry out our charitable activities. This is assessed annually. Many of our staff members have a legal or other professional qualification and almost all staff members could earn considerably more elsewhere. In 2017, no individual was paid above £50,000 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 Executive Director and Finance Manager submit financial reports to each Board of Trustees meeting. During 2017, the Executive Director and two other Directors were authorised signatories of the bank accounts. Transactions made online require two separate logins. The Executive Director must obtain permission from the trustees for any expenditure in excess of £5,000 that has not been approved within the annual budget.

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

Going Concern

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

REPRIEVE

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

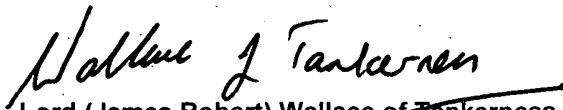
So far as each of the Trustees is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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 25th April 2018 and signed on their behalf by:


Lord (James Robert) Wallace of Tankerness
Chair of Trustees

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REPRIEVE

Opinion

We have audited the financial statements of Reprieve for the year ended 31 December 2017 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 2017 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.

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.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REPRIEVE

Conclusions relating to going concern

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

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

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 Trustees' Report (which incorporates the strategic report and the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (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 not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.



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

10 Queen Street Place
London
EC4R 1AG

Date: 25/4/18

REPRIEVE

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	Restricted funds £	Unrestricted Funds £	Total 2017 £	Total 2016 £
INCOME FROM:					
Donations and legacies	2	112,253	1,204,440	1,316,693	1,064,566
Charitable activities:					
Death penalty (DP)	4	416,121	129,156	545,277	294,700
Promotion of human rights in counter-terrorism (HRACT)	4	416,594	129,156	545,750	742,410
Other trading activities	3	-	16,842	16,842	16,091
Investments		-	4,489	4,489	8,651
Total income		<u>944,968</u>	<u>1,484,083</u>	<u>2,429,051</u>	<u>2,126,418</u>
EXPENDITURE ON:					
Raising Funds	5	42,070	231,163	273,233	248,245
Charitable activities:					
Death Penalty (DP)	6	522,925	658,376	1,181,301	1,020,109
Promotion of human rights in counter-terrorism (HRACT)	6	472,336	429,539	901,875	799,419
Total expenditure		<u>1,037,331</u>	<u>1,319,078</u>	<u>2,356,409</u>	<u>2,067,773</u>
Net (expenditure) income	9	(92,363)	165,005	72,642	58,645
Transfers between funds		-	-	-	-
Net movement in funds		<u>(92,363)</u>	<u>165,005</u>	<u>72,642</u>	<u>58,645</u>
Reconciliation of funds					
Total funds at 1 January		280,550	1,400,826	1,681,376	1,622,731
TOTAL FUNDS AT 31 DECEMBER	15	<u>188,187</u>	<u>1,565,831</u>	<u>1,754,018</u>	<u>1,681,376</u>

All amounts derive from continuing activities.

Full comparative figures for the year ended 31 December 2016 are shown in note 22.

The notes on pages 20-33 form part of these financial statements.

REPRIEVE

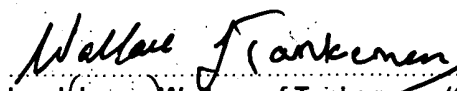
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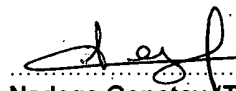
BALANCE SHEET

AT 31 DECEMBER 2017

	Notes	£	2017 £	£	2016 £
FIXED ASSETS					
Tangible assets	11		6,493		5,962
CURRENT ASSETS					
Debtors	12	267,508		241,172	
Cash at bank		1,793,735		1,623,745	
			2,061,243		1,864,917
CREDITORS: amounts falling due within one year	13	(303,290)		(189,503)	
NET CURRENT ASSETS			1,757,953		1,675,414
TOTAL ASSETS LESS CURRENT LIABILITIES			1,764,446		1,681,376
CREDITORS: amounts falling due after more than one year	14		(10,428)		-
NET ASSETS			1,754,018		1,681,376
CHARITY FUNDS					
Restricted funds	15		188,187		280,550
Unrestricted funds	15		1,565,831		1,400,826
TOTAL FUNDS			1,754,018		1,681,376

The financial statements were approved by the Trustees on 25 April 2018 and signed on their behalf, by:


Lord (James) Wallace of Tankerness (Chairman)


Nadege Genetay (Treasurer)

The notes on pages 20-33 form part of these financial statements.

CASH FLOW STATEMENT**FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017 £	2016 £
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	171,471	98,352
Cash flows from investing activities:		
Interest received	4,489	8,651
Purchase of furniture, fittings and equipment	(5,970)	(6,599)
Net cash (used in) investing activities	<u>(1,481)</u>	<u>2,052</u>
Change in cash and cash equivalents in the reporting period	169,990	100,403
Cash and cash equivalents at the beginning of the reporting period	1,623,745	1,523,342
Cash and cash equivalents at the end of the reporting period	<u><u>1,793,735</u></u>	<u><u>1,623,745</u></u>
Reconciliation of net income to net cash flow from operating activities		
Net income for the reporting period (as per the statement of financial activities)	72,642	58,645
Adjustments for:		
Depreciation charges	5,439	10,584
Interest received	(4,489)	(8,651)
(Increase)/decrease in debtors	(26,336)	(667)
Increase/(decrease) in creditors	124,215	38,441
Net cash provided by/(used in) operating activities	<u><u>171,471</u></u>	<u><u>98,351</u></u>
Analysis of cash and cash equivalents		
Cash in hand	1,289,551	674,020
Notice deposits	504,184	949,725
Total cash and cash equivalents at the end of the year	<u><u>1,793,735</u></u>	<u><u>1,623,745</u></u>

The notes on pages 20-33 form part of these financial statements.

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES

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

Basis of preparation of financial statements

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

Reprieve meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of accounts on a going concern basis

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

Company status

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

Critical Accounting Judgements and key sources of estimation uncertainty

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

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

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

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

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.

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

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

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

Operating leases

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

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

Employee benefits

- Short term benefits

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

- Employee termination benefits

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

- Pension scheme

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

VAT

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

Debtors

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

Cash at bank and in hand

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

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES (continued)

Creditors and provisions

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

Financial instruments

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	Total Funds 2017 £	Total Funds 2016 £
Donations	1,121,693	936,515
Tax claimable on gift aid	115,566	92,416
Other corporate donations	79,434	35,635
	<u>1,316,693</u>	<u>1,064,566</u>

3. OTHER TRADING ACTIVITIES

	Total Funds 2017 £	Total Funds 2016 £
Casework	7,678	9,442
Speaker fees and book royalties	9,164	6,649
	<u>16,842</u>	<u>16,091</u>

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

4. INCOME FROM CHARITABLE ACTIVITIES

Grants and donations:

Promotion of human rights in counter-terrorism (HRACT)

	Total Funds 2017 £	Total Funds 2016 £
Anonymous*	7,500	102,278
Allen & Overy	2,500	-
Bertha Foundation	58,645	100,742
CHK Charitable Trust	2,500	-
Foreign and Commonwealth Office	-	14,942
G R Waters Charitable Trust	5,000	-
Humanade	-	10,000
Joseph Rowntree Charitable Trust	40,000	40,000
Jaime Brunet International Prize	15,631	-
Lush	10,000	-
Oak Foundation	100,000	74,000
Open Society Institute	112,200	234,802
Reprieve US	23,540	9,810
The Potter Foundation	20,000	15,000
The Roddick Foundation	25,000	25,000
The Sigrid Rausing Trust	-	5,000
Tolkien Trust	37,500	25,000
United Nations Voluntary Fund for Victims of Torture	47,875	41,672
Vital Projects Fund	33,959	30,534
Other grants (below £2,000)	3,900	13,630
	<u>545,750</u>	<u>742,410</u>

Death penalty (DP)

Anonymous*	7,500	-
Allen & Overy	2,500	-
CHK Charitable Trust	2,500	10,000
Cornell University	5,500	-
Dutch MFA	10,590	42,360
European Commission	-	2,341
Foreign and Commonwealth	150,712	85,541
G R Waters Charitable Trust	5,000	-
German Federal Foreign Office	34,579	-
Highway One	10,000	-
Jaime Brunet International Prize	15,631	-
Ken and Wyn Lo Memorial Fund	10,000	-
Lush	10,000	10,000
Open Society Institute	149,833	17,374
Reprieve US	23,541	-
Swiss philanthropy	-	9,488
The Potter Foundation	20,000	15,000
The Roddick Foundation	25,000	25,000

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

4. INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

	Total Funds 2017 £	Total Funds 2016 £
Tolkien Trust	37,500	25,000
Transform Foundation	5,000	-
Two Garden Court	4,000	3,000
Vital Projects Fund	8,991	15,266
Other grants (below £2,000)	6,900	34,330
	<u>545,277</u>	<u>294,700</u>
Total	<u><u>1,091,027</u></u>	<u><u>1,037,110</u></u>

* Donor has requested non-disclosure of their name.

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

5. COST OF RAISING FUNDS

	Total Funds 2017 £	Total Funds 2016 £
Direct costs	85,233	72,222
Support costs	43,990	41,595
Staff costs	144,010	134,428
	<u>273,233</u>	<u>248,245</u>

6. CHARITABLE ACTIVITIES

	DP 2017 £	HRACT 2017 £	Total Funds 2017 £	Total Funds 2016 £
Direct costs	428,449	257,088	685,537	668,484
Support costs	190,185	145,199	335,384	304,866
Staff costs	562,667	499,588	1,062,255	846,178
	<u>1,181,301</u>	<u>901,875</u>	<u>2,083,176</u>	<u>1,819,528</u>

7. ANALYSIS OF SUPPORT COSTS

	Fundraising 2017 £	DP 2017 £	HRACT 2017 £	Total Funds 2017 £	Total Funds 2016 £
Premises	2,941	12,716	9,708	25,365	26,854
IT	1,891	8,175	6,242	16,308	38,628
Office	8,492	36,714	28,030	73,236	16,040
Staff costs & associated costs	28,221	122,010	93,150	243,381	237,519
Governance	2,445	10,570	8,069	21,084	27,420
	<u>43,990</u>	<u>190,185</u>	<u>145,199</u>	<u>379,374</u>	<u>346,461</u>

8. GOVERNANCE COSTS

	Total Funds 2017 £	Total Funds 2016 £
Audit and accountancy fees	14,280	13,788
Staff costs	6,804	13,632
	<u>21,084</u>	<u>27,420</u>

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

9. NET INCOME/(EXPENDITURE) FOR THE YEAR	2017 £	2016 £
This is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	5,439	10,583
Pension costs	36,300	33,674
Auditors' remuneration - audit services (excluding VAT)	10,000	9,650
- other services	1,900	8,060
	<u>53,639</u>	<u>61,967</u>

During the year, no Trustees received any remuneration (2016: £Nil).

During the year, no Trustees received any benefits in kind (2016: £Nil).

During the year, no Trustees were reimbursed expenses (2016: one trustee totalling £39 for travel).

10. STAFF COSTS	2017 £	2016 £
Staff costs were as follows:		
Wages and salaries	1,245,291	1,008,141
Social security costs	130,038	104,854
Pension costs	36,300	33,674
	<u>1,411,629</u>	<u>1,146,669</u>

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

	No.	No.
Charitable activity - Death Penalty (DP)	15	12
Charitable activity - Promotion of human rights in counter-terrorism (HRACT)	14	10
Raising funds - fundraising	3	4
Support	6	5
	<u>38</u>	<u>31</u>

No employee received remuneration amounting to more than £50,000 in either year.

Remuneration for Key Management Personnel

Reprieve considers its Executive Directors and Team Directors to be key management personnel. The total remuneration, benefits and pensions paid to them in the year was £307,657 (2016: £310,421).

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

11. TANGIBLE FIXED ASSETS			
	Office equipment £	Furniture & fittings £	Total £
Cost			
At 1 January 2017	111,183	-	111,183
Re-classification	(1,582)	1,582	-
Additions	5,970	-	5,970
Disposals	-	-	-
At 31 December 2017	115,571	1,582	117,153
Depreciation			
At 1 January 2017	105,221	-	105,221
Re-classification	(1,582)	1,582	-
Charge for the year	5,439	-	5,439
On disposals	-	-	-
At 31 December 2017	109,078	1,582	110,660
Net Book Value			
At 31 December 2017	6,493	-	6,493
At 31 December 2016	5,962	5,962	5,962
12. DEBTORS		2017	2016
		£	£
Trade Debtors		114,435	125,546
Other debtors		100	2,030
Rent deposit		45,566	45,566
Prepayments		41,847	48,736
Tax recoverable on gift aid		65,560	19,294
		267,508	241,172
13. CREDITORS: amounts falling due within one year		2017	2016
		£	£
Trade creditors		26,846	35,887
Other taxation and social security		31,826	26,746
Other creditors		11,642	12,187
Accruals & deferred income (see below)		232,976	114,683
		303,290	189,503

Deferred income in 2017 represents a total of £204,988 (2016: £89,998). This relates to funding received in 2017, specifically for the next financial period.

14. CREDITORS: amounts falling due after more than one year	2017	2016
	£	£
Other creditors	10,428	-

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

15. STATEMENT OF FUNDS	Brought forward 2017 £	Income 2017 £	Expenditure 2017 £	Transfers 2017 £	Carried forward 2017 £
Unrestricted funds					
General funds	1,400,826	1,484,083	(1,319,078)	-	1,565,831
Restricted funds					
Casework					
Anonymous (organisation)	36,767		(36,767)	-	-
German Federal Foreign Office	-	34,580	(35,194)	-	(614)
Reprieve US	-	47,082	(47,082)	-	-
Bertha Foundation	23,509	58,645	(72,390)	-	9,764
European Commission	-			-	-
Individuals	-	94,253	(67,873)	-	26,380
Oak Foundation	-	100,000	(100,000)	-	-
Other restricted funds	220,274	592,410	(660,027)	-	152,657
Advocacy					
Donations from individuals	-	18,000	(18,000)	-	-
	280,550	944,968	(1,037,331)	-	188,187
Total of funds	1,681,376	2,429,051	(2,356,409)	-	1,754,018

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, Yemen, the Middle East and the USA.

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

15. STATEMENT OF FUNDS (continued)

STATEMENT OF FUND MOVEMENTS FOR THE PRIOR YEAR

	Brought forward 2016 £	Income 2016 £	Expenditure 2016 £	Transfers 2016 £	Carried forward 2016 £
Unrestricted funds					
General funds	1,517,902	1,180,818	(1,297,894)	-	1,400,826
Restricted funds					
Casework					
Anonymous (organisation)	39,481	102,279	(104,993)	-	36,767
Atlantic Philanthropies					
Bertha Foundation	35,668	100,742	(112,901)	-	23,509
European Commission	-	2,341	(2,341)	-	-
Individuals	-	40,700	(40,700)	-	-
Oak Foundation	-	74,000	(74,000)	-	-
Other restricted funds	29,680	625,538	(434,944)	-	220,274
Advocacy					
Donations from individuals	-	-	-	-	-
	104,829	945,600	(769,879)	-	280,450
Total of funds	1,622,731	2,126,418	(2,067,773)	-	1,681,376

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2017 £	Unrestricted Funds 2017 £	Total Funds 2017 £
Tangible fixed assets	-	6,493	6,493
Current assets	188,187	1,873,056	2,061,243
Creditors due within one year	-	(303,290)	(303,290)
Creditors due in more than one year	-	(10,428)	(10,428)
	188,187	1,565,831	1,754,018
	Restricted Funds 2016 £	Unrestricted Funds 2016 £	Total Funds 2016 £
Tangible fixed assets	-	5,962	5,962
Current assets	280,550	1,584,367	1,864,917
Creditors due within one year	-	(189,503)	(189,503)
Creditors due in more than one year	-	-	-
	280,550	1,400,826	1,681,376

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

16. PENSION COMMITMENTS

The Charity operated a defined contribution scheme for its employees making a contribution of up to 5% of the gross salary. The assets of the scheme are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity which amounted to £36,300 (2016: £33,674). Contributions totalling £Nil (2016: £ Nil) were payable to the fund at the balance sheet date and are included in creditors.

18. OPERATING LEASE COMMITMENTS

At 31 December 2017, the company had annual commitments under non-cancellable operating leases as follows:

	Office premises	
	2017	2016
	£	£
Expiry date:		
Amounts due < 1 year	74,133	75,081
Between 2 and 5 years	417,000	375,405
Over 5 years	-	150,162
	<u> </u>	<u> </u>

The charge to the Statement of Financial Activities in 2017 is £88,851 (2016: £78,222).

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

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

19. RELATED PARTY TRANSACTIONS

In 2017, the Charity received £23,600 (2016: £nil) from the Hollick Family Charitable Trust. Lady Sue Woodford-Hollick is a trustee of the Hollick Charitable Trust and of the Charity. In 2017, the Charity also received a total of £4,705 in donations from trustees in their personal capacity (£31,750 in 2016).

20. 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 2017, RUS provided a sub grant to RUK for £47,082. This was to directly employ a staff member in London working in the Digital team. This was fully spent in this year.

21. FINANCIAL INSTRUMENTS – ASSETS & LIABILITIES

	2017 £	2016 £
Financial assets measured at amortised cost (a)	1,953,836	1,796,887
Financial liabilities measured at amortised cost (b)	(271,464)	(162,757)
Net financial assets measured at amortised cost	<u>1,682,372</u>	<u>1,634,130</u>

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

(b) Financial liabilities include trade creditors, other creditors, and accruals.

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

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

	Restricted funds £	Unrestricted Funds £	Total 2016 £
INCOME FROM:			
Donations and legacies	30,000	1,034,566	1,064,566
Charitable activities:			
Death penalty (DP)	233,945	60,755	294,700
Promotion of human rights in counter- terrorism (HRACT)	681,655	60,755	742,410
Other trading activities	-	16,091	16,091
Investments	-	8,651	8,651
Total income	945,600	1,180,818	2,126,418
EXPENDITURE ON:			
Raising Funds	16,659	231,586	248,245
Charitable activities:			
Death Penalty (DP)	328,603	691,506	1,020,109
Promotion of human rights in counter-terrorism (HRACT)	424,617	374,802	799,419
Total expenditure	769,879	1,297,894	2,067,773
Net income	175,721	(117,076)	58,645
Transfer Between Funds	-	-	-
Net movement in funds	175,721	(117,076)	58,645
Reconciliation of funds			
Total funds at 1 January 2015	104,829	1,517,902	1,622,731
TOTAL FUNDS AT 31 DECEMBER 2015	280,550	1,400,826	1,681,376

All amounts derived from continuing activities.