

Registered number: 05777831  
Charity number: 1114900

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**REPRIEVE**

**(A company limited by guarantee and registered charity)**

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**Trustees' Annual Report and Financial Statements**

**FOR THE YEAR ENDED 31 DECEMBER 2012**

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**REPRIEVE**  
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**TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

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**Trustees**

Lord Ken Macdonald, QC (Chair)  
Sue Carpenter  
Sylvia Coleman  
Dr Kate Gavron  
Peter Gibbs - Treasurer (until 28 January 2013)  
Paul Hamann  
Joanna Martin - resigned (5 December 2012)  
Damien Regent - Treasurer (from 29 January 2013)  
Anthony Salz  
William Sieghart  
Stephen Solley, QC  
Lyndall Stein

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

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<b>Company registered number</b>	05777831
<b>Charity registered number</b>	1114900
<b>Registered office</b>	2-6 Cannon Street London EC4M 6YH
<b>Independent auditors</b>	haymacintyre Chartered Accountants Registered Auditors Fairfax House 15 Fulwood Place London WC1V 6AY
<b>Bankers</b>	Barclays Bank plc  Co-operative Bank plc

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## REPRIEVE

(A company limited by guarantee and registered charity)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2012

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#### 1. Introduction and overview:

The trustees present their report and accounts for the year ended 31 December 2012.

The highlights of our achievements over the year are as follows. We have:

- Assisted over 90 people facing the death penalty in 14 countries around the world
- Helped ensure that 16 prisoners facing the death penalty either did not receive a death sentence or had their sentence overturned
- Secured unprecedented interventions from several European governments in US capital cases
- Restricted the flow of lethal injection drugs into the US by working with pharmaceutical companies and European regulators
- Expanded our work on behalf of European nationals facing the death penalty to South East Asia, the Middle East and North Africa
- Helped secure a crucial innocence hearing for a Ukrainian national in the USA
- Represented 17 Guantanamo detainees, including Shaker Aamer, the last British resident
- Brought a landmark judicial review against the UK Government over its role in supporting the CIA's illegal programme of drone strikes in Pakistan
- Raised awareness of the impact of the US drone programme on civilian populations including by organising a 'March to Waziristan' with prominent Pakistani activists
- Represented two Libyan families 'rendered' by UK intelligence in their attempts to gain justice, assisting a Scotland Yard investigation into their cases and helping secure a major settlement for the Al Saadi family
- Argued the habeas corpus appeal of a detainee in Bagram airbase before the UK Supreme Court, leading to the court's recognition that the UK conduct in this case may have constituted war crimes
- Published documents which built up the most complete picture yet of the role played by corporations in the CIA's secret prison programme
- Opposed the Government's 'Secret Courts' Bill, helping to ensure concessions are made even if the Bill is not defeated entirely
- Put an end to the Government's deeply flawed Gibson Inquiry as part of a coalition of NGOs, thereby avoiding a whitewashing of UK involvement in the 'War on Terror.'

We have included more information on these achievements and more in our full Annual Report, available on our website or in hard copy by request.

#### 2. 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 abolishing the use of the death penalty.

##### Our vision:

Global agreement on human rights and the rule of law; a world free of execution, torture and detention without due process.

##### Our mission:

To use the law to save lives and deliver justice to those on death row; or facing death, torture or illegal detention as part of the War on Terror.

##### Public benefit:

The Charities Commission in its 'Charities and Public Benefit' guidance states that there are two key principles

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

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to be met in order to show that an organisation's aims are for the public benefit: first, there must be an identifiable benefit, and secondly, the benefit must be to the public or a section of the public. The trustees are satisfied that the objects and mission of the charity, and the activities to pursue them which we describe below, satisfy these principles as set out in section 17 of the Charities Act 2011.

**3. Achievements and performance during 2012:**

We set four objectives for the year:

(a) Death penalty: To provide investigation and legal advocacy services free of charge for British and European nationals on death rows worldwide;

(b) Guantánamo Bay: To represent prisoners held in Guantánamo Bay and to pursue investigation, litigation and education aimed at ensuring the freedom of our clients and the closure of the prison. To ensure that former Guantánamo prisoners were safely resettled;

(c) Secret prisons and extraordinary renditions: Through investigation and litigation, to challenge rendition, unlawful detention, torture and cruel, inhumane or degrading treatment, and extrajudicial killing in relation to the 'war on terror';

(d) Drones investigation: To pursue litigation and public education challenging the next frontier of the 'War on Terror': drone killings, aka the CIA's "death penalty without trial".

As noted above more information on our achievements and performance throughout the year can be found in our Annual Report referred to on page 3.

**Fundraising performance:**

Reprieve's main income streams are grants from independent and statutory funders and donations from members of the public. Our income target for 2012 was £1,837,531. We succeeded in raising £2,276,810 (2011: £1,752,943).

**Investment performance:**

Reprieve had no investments other than cash at bank. We budget to spend nearly all of our income on planned charitable activities, and the funds held in reserve are limited and may be required at short notice. The trustees have therefore considered it prudent that funds should be retained as cash and held in bank accounts with some limit to availability at the best rate of interest available. Investment income generated during the year amounted to £14,144 (2011: £12,085).

**4. FINANCIAL REVIEW**

The accounts contained in this report have been prepared in accordance with Statement of Recommended Practice: Accounting for Charities (SORP, 2005) and with relevant companies and charities legislation and regulations.

The Statement of Financial Activities on page 12 shows Reprieve's gross income from all sources and how this income was expended, and the split of activity between restricted and unrestricted funds.

**Overview:**

The year to 31 December 2012 was a successful one for Reprieve, ending with net incoming resources of £106,373. The unrestricted surplus for the year of £186,587 has increased our accumulated 'free' reserves to £1,175,012.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

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**Incoming Resources:**

Total incoming resources for 2012 were £2,290,954 compared with £1,765,028 in the previous year, an increase of 30%. A breakdown of donations and grants received is shown in notes 2 and 4 to the accounts. It is worth noting that a significant amount of this increased income was unexpected and received in the last month of the year. As a result we did not get a chance to immediately increase our expenditure to match it, but will be aiming to do so throughout 2013.

**Resources Expended:**

Total expenditure in the year grew to £2,184,581 from £1,789,866 in 2011, an increase of 22%.

Expenditure is allocated into three main categories: charitable activities, governance of the charity, and the cost of generating funds. Charitable activities comprise the costs of providing investigation, legal representation and public education, the main work of the charity. Expenditure on charitable activities was £1,867,901 in 2012 compared to £1,570,148 in the previous year, an increase of 19%.

Expenditure on the governance of the charity was £22,190 (2011: £19,664). This category contains the costs of complying with regulations as well as audit costs.

The cost of generating funds increased to £294,490 in 2012 (£200,054 in 2011). These costs include staff time spent on applying for and reporting on grants, both restricted and unrestricted.

Taken together, our governance and fundraising costs amounted to just less than 14.5% of our total expenditure; thus for every pound we raise in income, more than 85p is spent on our charitable activities. It is also important to note that for the first time it has been necessary for us to take on the costs of leased property space, because of having to leave the previous offices which had been provided pro bono (see note 2 on page 16). This is reflected in a slightly higher administrative percentage this year (11% in 2012). This higher administration percentage is likely to continue from this point forward given the need to include rent in our overheads for the first time.

A breakdown of all resources expended including an analysis of support costs is shown in notes 5 to 8 to the accounts, and salary costs are set out in note 10.

**Balance Sheet:**

The balance sheet on page 13 of the accounts shows the financial position of the charity on 31 December 2012. Total net assets at the year end were £1,367,750, made up of a general reserve of £1,193,491 and a restricted reserve of £174,259. Net assets increased by £106,373 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. 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.

**Reserves policy:**

The trustees believe that the charity should hold financial reserves because it has no endowment funding and is entirely dependent on income from grants, sponsorship and donor funding, which is subject to fluctuation from year to year. The charity also requires protection against unforeseen events and the ability to continue operating despite adverse or damaging events. The trustees believe that the minimum level of reserves should be the equivalent of six months' operating costs, calculated and reviewed annually. The charity's accumulated 'free' reserves (that is, our unrestricted reserve minus fixed assets) at 31 December 2012 were £1,175,012 which

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

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represents 6.5 months' of 2012's total expenditure.

In 2008, the Trustees decided to designate a fund of £150,000 from reserves. This was to protect the organisation from any shock related to the fact that it was occupying office space on a pro bono basis. In 2012 that pro bono arrangement did come to an end, and as a result the Trustees have used this fund for most of the cost of taking on and fitting out leased premises. Given the more secure footing of this arrangement they do not feel the need to designate any funds going forward.

#### **5. Plans for the future**

We will deploy the lawyers and investigators in our Death Penalty team to prevent British and European nationals from being executed because of lack of access to effective investigation and legal advocacy. They will also raise awareness of systemic malfunctions in the application of death penalty laws and procedures. They will seek to engage European institutions, governments, civil society and the public in the fight for US and worldwide abolition of the death penalty, and build support for anti death penalty activists and organisations in strategic locations.

Our Secret Prisons and Renditions team will aim to stop ongoing rendition, unlawful detention, torture and cruel, inhumane or degrading treatment, and extrajudicial killing in the so called 'war on terror'. They will strive to ensure that governments – particularly, though not exclusively, in the US and Europe – that have perpetrated or colluded with rendition, unlawful detention, torture, and extrajudicial killing in the past are held to account. The team are also working to expose and challenge the CIA drones programme, which is both the next phase in the 'war on terror' and the death penalty without trial. Our 'Life After Guantánamo' project will work to ensure that former Guantánamo prisoners are safely resettled, have access to appropriate psychosocial support, and have legal support to pursue accountability actions should they wish to do so.

Our Operations team will raise public awareness concerning human rights abuses surrounding the death penalty and 'the war on terror'; will build Reprieve's positive public profile and win support for our mission, and by so doing ensure that Reprieve has the funding and operational support to carry out its work effectively.

#### **6. Structure, governance and management:**

Reprieve is a company limited by guarantee 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 three trustees.

#### **Governance and decision making:**

The Board of Trustees meets five times each year to discuss and review strategy, planning, development, financial and administrative matters. 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. In addition, a Finance committee has been set up as a sub committee of the Board to monitor Reprieve's financial matters.

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.



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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

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

Lord Ken Macdonald, QC (Chair)  
Sue Carpenter  
Sylvia Coleman  
Dr Kate Gavron  
Peter Gibbs – Treasurer (until 28th January 2013)  
Paul Hamann  
Joanna Martin – resigned 5th December 2012  
Damien Regent – Treasurer (from 29th January 2013)  
Anthony Salz  
William Sieghart  
Stephen Solley, QC  
Lyndall Stein

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

**Staff team:**

In leading the staff team, the Executive Director works in partnership with founding Director, Clive Stafford Smith, who was paid as a fellow for part of 2012. In addition, three other directors (Cori Crider, Tineke Harris and Jane Pickering) manage the two casework teams and the operations team respectively. Together, these senior staff members act as a management team, taking collective responsibility for ensuring the effective management and forward planning of Reprieve in line with decisions of the Board.

At the end of 2012, Reprieve employed 26 full time and 8 part time staff members. A number of part time consultants provide support with many different aspects of our work.

**Fellows and volunteers:**

Reprieve continued to benefit from the exceptional work undertaken by our fellows across the world and in London. We enjoy a great deal of pro bono support from a number of legal firms and chambers, both in the UK and internationally.

We also benefited enormously from hundreds of hours of work given by individuals on a voluntary basis in 2012. Competition for volunteer placements remained fierce, and we were fortunate to be able to take on only the very best. We asked each volunteer for a time commitment of at least three months, working a minimum of three days a week (four days a week during the summer). This ensured that the chosen volunteers were capable of undertaking important and complex pieces of work.

**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 Charity's income and expenditure is monitored at regular meetings of the finance committee.

The finance committee meets in advance of each Board meeting and considers a draft financial report as submitted by the Operations Director. 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.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

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**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 has established a Risk Audit Committee as a sub-committee of the Board. This committee has drafted a risk register, which identifies potential risks and mitigation. It meets 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.

**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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**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.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

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**AUDITORS**

A resolution proposing that haymacintyre be re-appointed as auditors of the company will be put to the Annual General Meeting.

**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 30 April 2013 and signed on their behalf by:



.....  
**Lord Ken Macdonald, QC**  
**Chair of Trustees**

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

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We have audited the financial statements of Reprieve for the year ended 31 December 2012 which comprise the Statement of financial activities, the Balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinion we have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**OPINION ON FINANCIAL STATEMENTS**

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 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

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

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



Murteza Jessa (Senior statutory auditor)  
for and on behalf of  
**haymacintyre (Statutory Auditor)**  
Chartered Accountants  
Registered Auditors  
Fairfax House  
15 Fulwood Place  
London  
WC1V 6AY  
Date: 30 April 2013.

**REPRIEVE**  
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**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating income and expenditure account)  
FOR THE YEAR ENDED 31 DECEMBER 2012

	Note	Restricted funds 2012 £	Unrestricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds:</b>					
Voluntary income	2	80,527	896,583	977,110	829,565
Activities for generating funds	3	-	21,200	21,200	12,889
Investment income		-	14,144	14,144	12,085
Incoming resources from charitable activities	4	852,909	425,591	1,278,500	910,489
<b>TOTAL INCOMING RESOURCES</b>		<b>933,436</b>	<b>1,357,518</b>	<b>2,290,954</b>	<b>1,765,028</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds:</b>					
Costs of generating voluntary income	5	73,753	220,737	294,490	200,054
Charitable activities - Promotion of Human Rights	6	938,259	929,642	1,867,901	1,570,148
Governance costs	7	1,638	20,552	22,190	19,664
<b>TOTAL RESOURCES EXPENDED</b>		<b>1,013,650</b>	<b>1,170,931</b>	<b>2,184,581</b>	<b>1,789,866</b>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		<b>(80,214)</b>	<b>186,587</b>	<b>106,373</b>	<b>(24,838)</b>
Total funds at 1 January 2012		254,473	1,006,904	1,261,377	1,286,215
<b>TOTAL FUNDS AT 31 DECEMBER 2012</b>		<b>174,259</b>	<b>1,193,491</b>	<b>1,367,750</b>	<b>1,261,377</b>

The notes on pages 14 to 23 form part of these financial statements.

**REPRIEVE**  
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 REGISTERED NUMBER: 05777831

**BALANCE SHEET**  
 AS AT 31 DECEMBER 2012

	Note	£	2012 £	£	2011 £
<b>FIXED ASSETS</b>					
Tangible assets	11		18,479		20,192
<b>CURRENT ASSETS</b>					
Debtors	12	145,688		68,182	
Cash at bank		1,302,411		1,308,973	
		<u>1,448,099</u>		<u>1,377,155</u>	
<b>CREDITORS: amounts falling due within one year</b>	13	<b>(98,828)</b>		<b>(135,970)</b>	
<b>NET CURRENT ASSETS</b>			<b>1,349,271</b>		<b>1,241,185</b>
<b>NET ASSETS</b>			<b>1,367,750</b>		<b>1,261,377</b>
<b>CHARITY FUNDS</b>					
Restricted funds	14		174,259		254,473
Unrestricted funds	14		1,193,491		1,006,904
<b>TOTAL FUNDS</b>			<b>1,367,750</b>		<b>1,261,377</b>

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 30 April 2013 and signed on their behalf, by:

.....  
 Lord Ken Macdonald, QC (Chairman)

.....  
 Damien Regent, (Treasurer)

The notes on pages 14 to 23 form part of these financial statements.

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**REPRIEVE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

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**1. ACCOUNTING POLICIES**

**1.1 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 the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, applicable accounting standards and the Companies Act 2006.

**1.2 Cash flow**

The financial statements do not include a Cash flow statement because the charitable company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.3 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:

Furniture, fittings & equipment      -      33.3% straight line

**1.4 Operating leases**

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

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.

**1.5 Company status**

The company is a company limited by guarantee. 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.



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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

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**1. ACCOUNTING POLICIES (continued)**

**1.6 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.

Investment income, gains and losses are allocated to the appropriate fund.

**1.7 Incoming resources**

All incoming resources are included in the Statement of financial activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated services, or facilities which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.8 Resources expended**

All expenditure is accounted for on an accruals basis and 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 resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**1.9 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

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**REPRIEVE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**2. VOLUNTARY INCOME**

	<b>Total Funds 2012 £</b>	<b>Total funds 2011 £</b>
Donations	780,238	579,776
Tax claimable on gift aid	68,145	67,334
Gift in Kind *	153,727	182,455
<b>Total</b>	<b>1,002,110</b>	<b>829,565</b>

\* The charity did not pay for the office space it occupied until November 2012. These premises were offered as a gift in kind from the law firm Freshfield Bruckhaus Deringer.

**3. ACTIVITIES FOR GENERATING FUNDS**

	<b>Total funds 2012 £</b>	<b>Total funds 2011 £</b>
Sale of Books, DVDs, Christmas cards and other merchandise	21,200	12,889

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**NOTES TO THE FINANCIAL STATEMENTS  
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**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**  
**- Promotion of Human Rights**

	Total Funds 2012 £	Total funds 2011 £
<b>Grants and donations</b>		
Anonymous *	92,644	92,587
Appletree	5,000	-
Atlantic Philanthropies	146,383	68,675
Bertha Foundation	45,000	-
Bromley Trust	15,000	15,000
Clifford Chance Foundation	25,000	25,000
Esmee Fairbairn Foundation	40,000	40,000
European Commission	167,432	143,166
FFGHR	-	6,158
Foreign & Commonwealth Office	65,152	44,000
FOSI	-	62,697
Humanade	10,000	18,015
Joseph Rowntree Charitable Trust	20,000	-
Lush (Pakistan Fellow)	20,000	3,403
Oak Foundation	150,000	-
Pears Foundation	2,500	-
Persula Foundation	5,000	-
Reed Foundation	10,000	4,009
Rowan Charitable Trust	-	1,000
Sutton Place Foundation	33,000	-
The Potter Foundation	60,000	40,000
The Law Society	-	25,000
The Funding Network	6,024	20,425
The Robert Gavron Charitable Trust	25,000	25,000
The Roddick Foundation	100,000	50,000
The Sigrid Rausing Trust	150,000	150,000
Tolkien Trust	16,000	-
Two Garden Court	5,000	-
United Nations Voluntary Fund for Victims of Torture	44,225	46,520
Vodafone	5,500	16,500
Other grants (below £2,000)	9,500	3,130
 Sub total	 1,273,360	 900,285
<b>Other charitable income</b>		
Public Education Events	-	6,250
Casework	5,140	3,954
 Total	 1,278,500	 910,489

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

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

**5. COSTS OF GENERATING VOLUNTARY INCOME**

	Total funds 2012 £	Total funds 2011 £
Direct costs	90,336	60,510
Support costs	38,200	23,608
Staff costs	165,954	115,936
	<u>294,490</u>	<u>200,054</u>

**6. CHARITABLE ACTIVITIES - Promotion of Human Rights**

	Total funds 2012 £	Total funds 2011 £
Direct costs	905,237	757,323
Support costs	242,297	185,290
Staff costs	720,367	627,535
Total	<u>1,867,901</u>	<u>1,570,148</u>

**7. GOVERNANCE COSTS**

	Total funds 2012 £	Total funds 2011 £
Audit and accountancy fees	13,560	10,824
Other direct costs	1,209	2,380
Support costs	2,878	2,320
Staff costs	4,543	4,140
	<u>22,190</u>	<u>19,664</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**8. ANALYSIS OF SUPPORT COSTS**

	Fundraising 2012 £	Charitable 2012 £	Governance 2012 £	Total Funds 2012 £	Total funds 2011 £
Premises	11,262	71,432	849	83,543	33,011
IT	4,703	29,833	354	34,890	31,331
Office	6,541	41,487	493	48,521	40,229
Central Staff and associated costs	15,694	99,545	1,182	116,421	106,647
<b>Total</b>	<b>38,200</b>	<b>242,297</b>	<b>2,878</b>	<b>283,375</b>	<b>211,218</b>

Support costs are allocated to charitable activities on the basis of total direct costs within each activity area. Therefore, each activity will absorb the support cost in line with the level of direct resources utilised by the activity. Central Staff and associated costs included human resource costs of £36,089 in the prior year.

**9. NET INCOME / (EXPENDITURE)**

This is stated after charging:

	2012 £	2011 £
Depreciation of tangible fixed assets: - owned by the charity	18,360	17,276
Pension costs	23,896	21,920
Auditors' remuneration - audit services	10,320	10,056
accountancy services	2,040	1,968

During the year, no Trustees received any remuneration (2011 - £NIL).  
During the year, no Trustees received any benefits in kind (2011 - £NIL).  
During the year, no Trustees received any reimbursement of expenses (2011- £NIL).  
During the year the Charity purchased Trustee and professional indemnity insurance of £7,950.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

**10. STAFF COSTS**

Staff costs were as follows:

	2012 £	2011 £
Wages and salaries	861,434	719,630
Social security costs	91,290	76,619
Pension costs	23,896	21,920
	<u>976,620</u>	<u>818,169</u>

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

	2012 No.	2011 No.
Charitable	21	19
Fundraising	4	3
Support	4	4
	<u>29</u>	<u>26</u>

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

**11. TANGIBLE FIXED ASSETS**

	Office equipment £
<b>Cost</b>	
At 1 January 2012	109,428
Additions	18,913
Disposals	(10,253)
At 31 December 2012	<u>118,088</u>
<b>Depreciation</b>	
At 1 January 2012	89,236
Charge for the year	20,626
On disposals	(10,253)
At 31 December 2012	<u>99,609</u>
<b>Net book value</b>	
At 31 December 2012	<u>18,479</u>
At 31 December 2011	<u>20,192</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**12. DEBTORS**

	2012 £	2011 £
Trade debtors	240	11,683
Other debtors	95,170	23,277
Prepayments	19,704	13,664
Tax recoverable on gift aid	30,574	19,558
	<b>145,688</b>	<b>68,182</b>

**13. CREDITORS:  
Amounts falling due within one year**

	2012 £	2011 £
Creditors	37,232	42,635
Social security and other taxes	25,121	20,780
Other creditors	24,115	7,903
Accruals	12,360	64,652
	<b>98,828</b>	<b>135,970</b>

**14. STATEMENT OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
<b>Designated funds</b>					
Contingency Premises Fund	150,000	-	(192,581)	42,581	-
<b>General funds</b>					
General Funds	856,904	1,357,518	(978,350)	(42,581)	1,193,491
Total Unrestricted funds	<b>1,006,904</b>	<b>1,357,518</b>	<b>(1,170,931)</b>	<b>-</b>	<b>1,193,491</b>

**Contingency Premises Fund**

This contingency fund was originally set to protect the organisation from the shock of any sudden change in premises arrangements. The Charity relocated offices during the year and the fund was fully utilised.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

**14. STATEMENT OF FUNDS (continued)**

**Restricted funds**

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Casework	129,456	715,276	(670,473)	-	174,259
Outreach	-	40,000	(40,000)	-	-
Advocacy	-	28,160	(28,160)	-	-
Core & Infrastructure	125,017	150,000	(275,017)	-	-
	<u>254,473</u>	<u>933,436</u>	<u>(1,013,650)</u>	<u>-</u>	<u>174,259</u>
Total of funds	<u><u>1,261,377</u></u>	<u><u>2,290,954</u></u>	<u><u>(2,184,581)</u></u>	<u><u>-</u></u>	<u><u>1,367,750</u></u>

**Casework**

Reprieve's Casework Programme provides legal and investigative help to prisoners held on death row, or 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 in the administration of justice.

**Outreach**

Reprieve undertakes outreach work to raise awareness of the death penalty and human rights abuses connected with counterterrorism activity. Such outreach work is a vital part of engaging public opinion in opposition to such injustices.

**Advocacy**

The Reprieve Advocacy programme covers the work done by our fellows worldwide. Our fellows work on death penalty projects in the main and are based in the USA, Pakistan and Thailand as well London and Birmingham.

**Core & Infrastructure**

This fund supports the infrastructure of the charity. This fund holds all grants received that have been restricted by the funder to meet the core costs of the charity, including salary costs for marketing and public relations.

**SUMMARY OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Designated funds	150,000	-	(192,581)	42,581	-
General funds	856,904	1,357,518	(978,350)	(42,581)	1,193,491
	<u>1,006,904</u>	<u>1,357,518</u>	<u>(1,170,931)</u>	<u>-</u>	<u>1,193,491</u>
Restricted funds	254,473	933,436	(1,013,650)	-	174,259
	<u><u>1,261,377</u></u>	<u><u>2,290,954</u></u>	<u><u>(2,184,581)</u></u>	<u><u>-</u></u>	<u><u>1,367,750</u></u>



**REPRIEVE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds 2012 £	Unrestricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
Tangible fixed assets	-	18,479	18,479	20,192
Current assets	174,259	1,273,840	1,448,099	1,377,155
Creditors due within one year	-	(98,828)	(98,828)	(135,970)
	<u>174,259</u>	<u>1,193,491</u>	<u>1,367,750</u>	<u>1,261,377</u>

**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 schemes 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 £23,896 (2011: £21,920). Contributions totaling £4,914 (2011: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

**17. OPERATING LEASE COMMITMENTS**

At 31 December 2012 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings 2012 £	2011 £
<b>Expiry date:</b>		
Between 2 and 5 years	<u>86,300</u>	<u>-</u>

**18. RELATED PARTY TRANSACTIONS**

Ms Emily Bolton is married to Director and former Trustee Clive Stafford Smith. Ms Bolton was paid £8,213.33 in 2012 for work paid on a daily rate and logged each day using timekeeping software in her capacity as freelance Programmes Advisor.

During the year the Charity received £29,000 from the Robert Gavron Charitable Trust and £40,000 from the Esmee Fairbairn Foundation. Our trustee Dr Kate Gavron is a trustee of the Robert Gavron Trust, and our trustee William Sieghart is a trustee of the Esmee Fairbairn Foundation.

