

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 2016

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REPRIEVE

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FOR THE YEAR ENDED 31 DECEMBER 2016

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REPRIEVE

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:	Lord Ken Macdonald QC	Chair
	Nasir Asad Ahmad	
	Sylvia Coleman	(Retired 25 April 2016)
	Mary Fitzgerald	
	Dr Kate Gavron	(Retired 25 April 2016)
	Nadege Genetay	(Appointed 17 October 2016)
	Andrew Graham	
	Lady Susan Hollick	
	Ursula Owen	
	Damien Regent	Treasurer
	Anthony Salz	
	Samir Shah	
	William Sieghart	(Retired 25 April 2016)
	Tanya Steele	
	Lyndall Stein	(Retired 25 April 2016)

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
26 Red Lion Square
London
WC1R 4AG

Bankers: Barclays Bank plc

Co-operative Bank plc

Virgin Money plc

REPRIEVE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

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 2016. 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 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 the abolition of the death penalty worldwide and an end to human rights abuses committed in the name of the "war on terror".

Our Mission

Reprieve's Mission is to end the human rights abuses of the global "war on terror" and the death penalty worldwide, using our cases and projects to advocate in the court of law and of public opinion on behalf of our clients and the issues.

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 teams – 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.

REPRIEVE

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS AND PERFORMANCE

Death Penalty

In 2016, 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 change the game. As part of a raft of strategic initiatives in 2016, Reprieve sought to challenge the imposition of the death penalty for children across the Middle East, North Africa and Pakistan, and the imposition of the death penalty for protest in East Africa and across the Middle East. Reprieve also continued to help pharmaceutical manufacturers, investors, and regulators prevent the misuse of medicines in the execution of prisoners.

Key achievements for the Death Penalty team in 2016 included:

- After an in-depth investigation into death penalty cases in Bahrain, Reprieve launched a widely-covered report 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.
- Since 2014, Reprieve has worked on the case of Ali al-Nimr, Dawoud al-Marhoon and Abdullah Hasan al-Zaher. They were all children when they were sentenced to death by crucifixion in Saudi Arabia in the wake of the Arab Spring pro-democracy uprising. Following an international campaign mounted by Reprieve, the UK Government secured assurances from the Saudi authorities that the three young men will not be executed. Reprieve continues to push for their death sentences to be commuted.
- Since lifting its moratorium on executions in December 2014, Pakistan has hanged over 400 prisoners. The Pakistan government has repeatedly claimed that this wave of executions is designed to combat 'terrorism'. In 2016 Reprieve and the Justice Project Pakistan conducted investigation which showed that 94% of prisoners hanged in Pakistan had nothing to do with terrorism and that those executed included vulnerable people such as children, people who were tortured into signing false 'confessions', and the mentally ill or disabled.
- Also in Pakistan, we helped secure a stay of execution for Imdad Ali, a severely mentally ill man who has been on death row in Pakistan since 2008.
- In Bangladesh, we helped secure Shafik Rehman's release from prison and return to the UK. Shafik is a British journalist who has spent a lifetime advocating for freedom in Bangladesh, he is elderly and frail, was held in life-threatening prison conditions and was facing charges that carried the death penalty.
- In Malawi, we worked with partners to secure the release of almost 100 prisoners formerly sentenced to the mandatory death penalty.
- An on-going international campaign aimed at securing the return home of British national Andy Tsege, who had been kidnapped and rendered in 2014 and held under an illegal death sentence in Ethiopia, resulted in over 50 Members of the UK Parliament calling on the UK Government to seek his release, concerns about the FCO's approach in this case have also been raised by a former Attorney General, the Lord Chancellor, and a former Director of Public Prosecutions (our Chair) in an open letter to Boris Johnson, and over 50,000 members of public signed a Reprieve petition calling on the UK Government to secure Andy's return home to his family.
- Reprieve helps manufacturers break their links with the execution drug trade, supports export regulators in preventing foreign medicines being sold to death rows, and seeks to debunk the myth of the "humane execution" - thanks to the actions of more than twenty pharmaceutical manufacturers which have prevented the sale of their medicines for use in executions, US states can now not purchase 'traditional' execution drugs. All FDA-approved manufacturers of any potential execution drug have now blocked the sale of these drugs for this purpose.

REPRIEVE

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Abuses in Counter-Terror Team

The primary objective of the Abuses in Counter-Terror Team in 2016 was to promote human rights by challenging two main areas of abuses in counterterrorism: secret prisons and assassinations stemming from the US' and UK's so-called 'war on terror'. The team set out to secure the release and resettlement or repatriation of its remaining clients held at Guantánamo Bay, to secure justice for victims of torture and rendition, and to investigate and challenge drone strike assassinations in Pakistan and Yemen.

Key achievements for the Abuses in Counter-Terror team in 2016 included:

- Securing the release of three Guantánamo detainees: Samir al Hassan Moqbel and Mohammad Sa'id Bin Salman (Jan 2016); and Mohsen Aboassy (August 2016), alongside successfully representing our clients Abdul Latif Nasser and Salman Rabaii at their Periodic Review Board hearings, resulting in the board recommending they be transferred out of Guantánamo.
- Providing assistance to a total of 75 current detainees, former detainees and family members in 22 countries through Reprieve's Life After Guantanamo project. This work included the submission of Life After Guantanamo letters to Periodic Review Board hearings, supporting 12 detainees' applications for freedom. We also secured the release of a former Guantanamo detainee who was being held without charge in Morocco.
- Progressing the case of Belhaj family who were kidnapped and flown to Colonel Gaddafi's Libya in a joint MI6-CIA operation in March 2004. The UK's Crown Prosecution Service produced the first-ever official confirmation that British officials had participated in the rendition programme, and 'political authorisation' had been sought; however, it refused to prosecute those responsible. Reprieve filed a legal challenge to this decision and used the Freedom of Information Act to expose UK Government spending of over £600,000 fighting civil litigation concerning UK government complicity in Belhaj's rendition to Libya and subsequent torture.
- Continuing to pursue litigation 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, in Germany and the USA. In December, Faisal travelled to Washington DC to attend what was the first ever US appellate court hearing in a case brought by a civilian victim of the covert drone program. As part of this, Reprieve coordinated the submission of a legal brief in support of his case by three former drone operators.
- 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'. These reports were followed up with a 'Kill List Colloquium' in Washington DC USA at which we assembled legal experts, political activists, academics, journalists, human rights organisations and funders.
- Arranging for Malik Jalal to visit the UK to ask the British government to take him off the 'Kill List'. Jalal, a community leader, anti-drones activist and prominent member of the North Warzirstan Peace Committee, appeared before the All Party Parliamentary Group on Drones and on Radio 4's Today programme.
- Launching a video project with the Guardian detailing the civilian impact of the US covert drone programme through the voices of those who lost family members to the strikes.

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

REPRIEVE

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

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 2016 was a successful one for Reprieve. There were expected decreases in total income generated and charitable activities expenditure, compared to 2015. This was primarily because of the anticipated temporary reduction in income in 2016 owing to the loss of several large grants due to their cessation or a temporary pause in their grant-making. This is part of a multi-year managed transition by Reprieve to a more sustainable funding base. Our financial reserves position remains strong.

We averaged 30.5 fulltime staff over the year.

Income

Total income for 2016 was £2,126,418 compared with £2,242,554 in the previous year, a decrease of 5.2%. 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% higher than the original income target set for 2016. This was the result of increased income across a range of streams. The year was a transition phase for key management positions at the charity and these figures are the result of a cautious initial approach followed by performance above expectations.

We are anticipating a slightly higher income in 2017, 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 decreased to £2,067,773 from £2,189,934 in 2015, a decrease of 5.6%. This managed decrease in expenditure aligns well with the 5.2% decrease in income.

Expenditure is allocated into two main categories: charitable activities, and the cost of generating 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 £1,819,528 in 2016 (£1,020,109 DP and £799,419 HRACT) compared to £1,827,929 in the previous year, a decrease of just 0.5% despite the overall expenditure decrease of 5.6%. This level of expenditure has been stable for the past 3 years.

Our fundraising costs decreased from £362,005 in 2015 to £248,245 in 2016. This reflects a concerted effort to allocate funds to our casework. We have also re-assessed the contribution our campaigns make toward our charitable activities, in the form of public education. 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 2016 as we 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 2016

Our fundraising costs amounted to 12% of both our expenditure and income for the year. For every pound we raised in income, 85.5p was spent on our charitable activities. This is an increase on the figure for 2015 (81.5p) as the result of a concerted effort to direct funding toward casework. In 2015, 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 2016 and has led to an efficient fundraising team that covers a wide range of income areas. This investment was needed 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 93,000 supportive individuals.

A breakdown of all resources expended 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 2016. Total net assets at the year-end were £1,681,376, made up of unrestricted funds of £1,400,826 and restricted funds of £280,550. Net assets increased by £58,645 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 2016, 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 2017 positively as we have a large portion of secured income, a further portion of low risk income and a proactive management plan to respond in advance 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. The Board will carry out a robust assessment of the reserves policy in 2017. 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 minimum level of reserves should be the equivalent of six months' operating costs, calculated annually and reviewed quarterly.

The charity's total reserves at 31 December are £1,681,376 of which £280,550 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 2016 were £1,394,864 which represents more than 7 months' operating costs based on 2017's anticipated running costs.

The trustees felt it prudent to build up the charity's reserves slightly above 6 months to allow for an anticipated reduction in incoming resources in 2016 and 2017 for reasons outlined above. Income for 2016 was 16% 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 2016

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 meets twice a year to monitor and update 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.

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

Risk identified	Action taken to mitigate the risk
<p>Financial (Institutions)</p> <p>A little under 50% of our annual income comes from trusts and foundations (including institutional funders). As these long long-term funding relationships come to an end, alternatives must be found to replace them or other funding streams must be proportionately increased.</p>	<p>Reprieve's reserves policy aims to cover 6 months expenditure (it currently covers over 7 months' expenditure) to give us time to replace any funding that is unexpectedly lost.</p> <p>Reprieve's Resource Development strategy also aims to mitigate this risk by increasing funding from other sources. The Resource Development team has invested in campaigns and digital work, stronger individual relationships and more comprehensive coverage of institutional donors.</p>
<p>Financial (Reputation)</p> <p>Over 52% 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>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>Reprieve also 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 2016, Reprieve completely re-wrote significant risk assessment measures and have implemented them 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.</p>

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

Risk Identified (Continued)	Action Taken to Mitigate the Risk
Leadership Reprieve relies on key individuals, including its founder, Clive Stafford Smith. If the founder 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 members increases.	Multiple senior staff 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.
Regulatory 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.	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.

PLANS FOR THE FUTURE

Reprieve intends to continue moving the casework teams closer together, to ensure strategic and efficient coverage of the issues the charity pursues.

Death Penalty Team

In 2017, Reprieve's death penalty team will continue to promote human rights by pursuing strategic initiatives to abolish the death penalty or restrict its application worldwide.

The Death Penalty 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 ('SLIP') 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 ('SAFE') to prevent aid or assistance from abolitionist states from propping up the death penalty in retentionist states (including through counter-narcotics support which leads to death sentence for drug offences or support for prosecutions where there is a risk of a death sentence being imposed).

REPRIEVE

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

- Build and support anti-death penalty activists and organisations in strategic locations.

Abuses in Counter-Terror Team

In 2017, in order to promote human rights, Reprieve will continue to work on two main areas of abuses in counterterrorism: secret prisons and assassinations, particularly those stemming from the US, UK and other complicit parties' so-called 'war on terror'. Focusing on these two key areas will allow the team to:

- Contribute to ending 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.
- Contribute to ending use of various government Kill Lists to assassinate people around the world.
- Contribute to stopping ongoing rendition, unlawful detention and torture/cruel, inhuman and degrading treatment ("CIDT") associated with the 'War on Terror' at Guantanamo Bay and beyond.
- 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.

REPRIEVE

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

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.
- 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 as a sub-committee of the Board to focus on fundraising.

Each of these committees has made significant contributions to the governance and management of Reprieve in 2016. 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 Ken Macdonald QC	Chair
Nasir Asad Ahmad	
Sylvia Coleman	(Retired 25 April 2016)
Mary Fitzgerald	
Dr Kate Gavron	(Retired 25 April 2016)
Nadege Genetay	(Appointed 17 October 2016)
Andrew Graham	
Lady Susan Hollick	
Ursula Owen	
Damien Regent	Treasurer
Anthony Salz	
Samir Shah	
William Sieghart	(Retired 25 April 2016)
Tanya Steele	
Lyndall Stein	(Retired 25 April 2016)

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 2016

Staff Team

Executive Director Anna Yearley led the staff team in 2016, having joined Reprieve on a full-time basis on 1 January 2016. Chief Executive Officer (CEO) Clare Algar and Chief Operating Officer (COO) Jane Pickering (who both worked part-time) departed in early 2016 and late 2015 respectively. Clare and Jane's roles were replaced by the role of Executive Director. 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, three other directors (Maya Foa, Donald Campbell, Tim Hansen (maternity cover for Simone Abel) managed the casework team, the communications team and the operations team. Two Deputy Directors (Harriet McCulloch and Katherine Taylor) provide direction and support for the casework team. 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. Operations Director Tineke Harris departed in 2016 after many years of dedication to Reprieve for which the trustees are extremely grateful.

At the end of 2016, Reprieve employed 28 full-time and 4 part-time staff members (30.5 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 2016 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 2016, 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 Director of Strategy and Policy/ Director of Operations submits financial reports to each Board of Trustees meeting. During 2016, the Executive Director and three 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.

In 2016 our Finance Manual was updated and improved. The finance committee meets in advance of each Board meeting and considers a draft financial report as submitted by the The Director of Strategy and Policy/ Director of Operations. 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.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2015

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 24th April 2017 and signed on their behalf by:



Lord Ken Macdonald, QC
Chair of Trustees

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REPRIEVE

We have audited the financial statements of Reprieve for the year ended 31 December 2016, which comprises of the Statement of Financial Activities, Charity Balance Sheet, the Cash Flow Statement and the related notes. 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).

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

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

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 2016 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.

Opinion on other matter 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' Annual Report (which incorporates the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Annual Report (which incorporates the directors' report) has been prepared in accordance with applicable legal requirements.

In the light of our 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' Annual Report (which incorporates the directors' report).

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REPRIEVE

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:

- the charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's 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 take advantage of the small companies exemption in preparing the Trustees' Annual Report incorporating the Strategic Report.


Murtaza Jessa (Senior statutory auditor)
for and on behalf of
haymacintyre, Statutory Auditor

26 Red Lion Square
London
WC1R 4AG

Date: 24 April 2017.

REPRIEVE

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	Restricted funds £	Unrestricted Funds £	Total 2016 £	Total 2015 £
INCOME					
Donations and legacies	2	30,000	1,034,566	1,064,566	1,054,903
Charitable activities:					
Death penalty (DP)	4	233,945	60,755	294,700	356,612
Promotion of human rights in counter- terrorism (HRACT)	4	681,655	60,755	742,410	809,964
Other trading activities	3	-	16,091	16,091	11,571
Investments		-	8,651	8,651	9,504
Total income		<u>945,600</u>	<u>1,180,818</u>	<u>2,126,418</u>	<u>2,242,554</u>
EXPENDITURE					
Raising Funds	5	16,659	231,586	248,245	362,005
Charitable activities:					
Death Penalty (DP)	6	328,603	691,506	1,020,109	853,947
Promotion of human rights in counter-terrorism (HRACT)	6	424,617	374,802	799,419	973,982
Total expenditure		<u>769,879</u>	<u>1,297,894</u>	<u>2,067,773</u>	<u>2,189,934</u>
Net income	9	175,721	(117,076)	58,645	52,620
Transfer Between Funds		-	-	-	-
Net movement in funds		<u>175,721</u>	<u>(117,076)</u>	<u>58,645</u>	<u>52,620</u>
Reconciliation of funds					
Total funds at 1 January		<u>104,829</u>	<u>1,517,902</u>	<u>1,622,731</u>	<u>1,570,111</u>
TOTAL FUNDS AT 31 DECEMBER	15	<u><u>280,550</u></u>	<u><u>1,400,826</u></u>	<u><u>1,681,376</u></u>	<u><u>1,622,731</u></u>

All amounts derive from continuing activities.

Full comparative figures for the year ended 31 December 2015 are shown in note 22.

The notes on pages 18-29 form part of these financial statements.

REPRIEVE

Registered Number: 05777831

BALANCE SHEET

AT 31 DECEMBER 2016

	Notes	£	2016	£	2015	£
FIXED ASSETS						
Tangible assets	11			5,962		9,946
CURRENT ASSETS						
Debtors	12	241,172			240,505	
Cash at bank		1,623,745			1,523,342	
				1,864,917	1,763,847	
CREDITORS: amounts falling due within one year	13	(189,503)			(140,274)	
NET CURRENT ASSETS				1,675,414		1,623,573
TOTAL ASSETS LESS CURRENT LIABILITIES				1,681,376		1,633,519
CREDITORS: amounts falling due after more than one year	14			-		(10,788)
NET ASSETS				1,681,376		1,622,731
CHARITY FUNDS						
Restricted funds	15			280,550		104,829
Unrestricted funds	15			1,400,826		1,517,902
TOTAL FUNDS				1,681,376		1,622,731

The financial statements were approved by the Trustees on 24th April 2017 and signed on their behalf, by:


 Lord Ken Macdonald, QC (Chairman)


 Damien Regent (Treasurer)

The notes on pages 18-29 form part of these financial statements.

CASH FLOW STATEMENT

AT 31 DECEMBER 2016

	2016 £	2015 £
Cashflows from operating activities:		
Net cash provided by/(used in) operating activities	98,352	4,012
Cashflows from investing activities:		
Interest received	8,651	9,504
Purchase of furniture, fittings and equipment	(6,599)	(3,750)
Net cash (used in) investing activities	2,052	5,754
Change in cash and cash equivalents in the reporting period	100,403	1,742
Cash and cash equivalents at the beginning of the reporting period	1,523,342	1,521,600
Cash and cash equivalents at the end of the reporting period	1,623,745	1,523,342
Reconciliation of net income to net cash flow from operating activities		
Net income for the reporting period (as per the statement of financial activities)	58,645	52,620
Adjustments for:		
Depreciation charges	10,584	10,087
Interest received	(8,851)	(9,504)
(Increase)/decrease in debtors	(667)	(87,550)
Increase/(decrease) in creditors	38,441	30,335
Net cash provided by/(used in) operating activities	98,351	4,012
Analysis of cash and cash equivalents		
Cash in hand	674,020	581,857
Notice deposits	949,725	941,485
Total cash and cash equivalents at the end of the year	1,623,745	1,523,342

The notes on pages 18-29 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

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 2016

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 2016

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:

Furniture, fittings & equipment	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 2016

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 2016 £	Total Funds 2015 £
Donations	936,515	902,561
Tax claimable on gift aid	92,416	115,414
Other corporate donations	35,635	36,928
	<u>1,064,566</u>	<u>1,054,903</u>

3. OTHER TRADING ACTIVITIES

	Total Funds 2016 £	Total Funds 2015 £
Casework	9,442	1,472
Speaker fees and book royalties	6,649	10,099
	<u>16,091</u>	<u>11,571</u>

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

4. INCOME FROM CHARITABLE ACTIVITIES	Total Funds 2016 £	Total Funds 2015 £
Grants and donations:		
Death penalty (DP)		
CHK Charitable Trust	10,000	-
Dutch MFA	42,360	-
European Commission	2,341	50,000
Foreign and Commonwealth Office	85,541	30,000
Lush	10,000	20,000
Little Charity	-	5,000
Open Society Institute	17,374	16,124
Proteus Foundation	-	16,026
Reprieve US	-	25,083
Scottish Government	-	4,000
Swiss philanthropy	9,488	-
The Potter Foundation	15,000	2,500
The Roddick Foundation	25,000	25,000
The Sigrid Rausing Trust	-	90,000
Tolkien Trust	25,000	37,500
Two Garden Court	3,000	3,000
Vital Projects Fund	15,266	7,832
Other grants (below £2,000)	34,330	24,547
	<u>294,700</u>	<u>356,612</u>
Promotion of human rights in counter-terrorism (HRACT)		
Anonymous*	102,278	94,757
Bertha Foundation	100,742	129,482
Foreign and Commonwealth	14,942	-
Humanade	10,000	7,000
Joseph Rowntree Charitable Trust	40,000	20,000
Little Charity	-	5,000
Oak Foundation	74,000	160,000
Open Society Institute	234,802	127,506
Reprieve US	9,810	25,083
The Potter Foundation	15,000	2,500
The Roddick Foundation	25,000	25,000
The Sigrid Rausing Trust	5,000	90,000
Tolkien Trust	25,000	37,500
United Nations Voluntary Fund for Victims of Torture	41,672	35,526
Vital Projects Fund	30,534	30,630
Other grants (below £2,000)	13,630	19,980
	<u>742,410</u>	<u>809,964</u>
Total	<u>1,037,110</u>	<u>1,166,576</u>

* Donor has requested non-disclosure of their name.

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

5. COST OF RAISING FUNDS

	Total Funds 2016 £	Total Funds 2015 £
Direct costs	72,222	140,057
Support costs	41,595	37,852
Staff costs	134,428	184,097
	<u>248,245</u>	<u>362,005</u>

6. CHARITABLE ACTIVITIES

	Death Penalty £	(HRACT) Promotion of human rights in counter-terrorism £	Total Funds 2016 £	Total Funds 2015 £
Direct costs	395,257	273,227	668,484	767,232
Support costs	170,922	133,944	304,866	191,137
Staff costs	453,930	392,248	846,178	869,560
	<u>1,020,109</u>	<u>799,419</u>	<u>1,819,528</u>	<u>1,827,929</u>

7. ANALYSIS OF SUPPORT COSTS

	Fundraising	Death Penalty	(HRACT) Promotion of human rights in counter-terrorism	Total Funds	Total Funds
	2016 £	2016 £	2016 £	2016 £	2015 £
Premises	3,224	13,248	10,382	26,854	32,820
IT	4,638	19,056	14,934	38,628	16,943
Office	1,926	7,913	6,201	16,040	13,238
Staff costs & associated costs	28,515	117,177	91,827	237,519	145,302
Governance	3,292	13,528	10,600	27,420	20,685
	<u>41,595</u>	<u>170,922</u>	<u>133,944</u>	<u>346,461</u>	<u>228,988</u>

8. GOVERNANCE COSTS

	Total Funds 2016 £	Total Funds 2015 £
Audit and accountancy fees	13,788	14,351
Staff costs	13,632	6,334
	<u>27,420</u>	<u>20,685</u>

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

9. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2016 £	2015 £
This is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	10,583	10,087
Pension costs	33,674	34,914
Auditors' remuneration - audit services (excluding VAT)	9,650	10,120
- other services	8,060	1,840

During the year, no Trustees received any remuneration (2015: £Nil).

During the year, no Trustees received any benefits in kind (2015: £Nil).

During the year, one Trustee had casework-related travel expenses paid for on his behalf. The total of this was £39 (2015: £1,344).

10. STAFF COSTS

	2016 £	2015 £
Staff costs were as follows:		
Wages and salaries	1,008,141	1,059,839
Social security costs	104,854	106,901
Pension costs	33,674	34,914
	<u>1,146,669</u>	<u>1,201,654</u>

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

	No.	No.
Charitable activity - Death Penalty (DP)	12	10
Charitable activity - Promotion of human rights in counter-terrorism (HRACT)	10	11
Raising funds - fundraising	4	7
Support	5	5
	<u>31</u>	<u>33</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 £310,421 (2015: £271,187).

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

11. TANGIBLE FIXED ASSETS

	Office equipment £
Cost	
At 1 January 2016	111,824
Additions	6,599
Disposals	(7,240)
At 31 December 2016	111,183
Depreciation	
At 1 January 2016	101,878
Charge for the year	10,583
On disposals	(7,240)
At 31 December 2016	105,221
Net Book Value	
At 31 December 2016	5,962
At 31 December 2015	9,946

12. DEBTORS

	2016 £	2015 £
Trade Debtors	125,546	61,000
Other debtors	2,030	2,028
Rent deposit	45,566	45,566
Prepayments	48,736	64,921
Tax recoverable on gift aid	19,294	66,990
	241,172	240,505

13. CREDITORS: amounts falling due within one year

	2016 £	2015 £
Trade creditors	35,887	58,337
Other taxation and social security	26,746	29,268
Other creditors	12,187	19,509
Accruals & deferred income (see below)	114,683	33,160
	189,503	140,274

Deferred income in 2016 represents a total of £89,998 (2015: £Nil). This relates to funding received in 2016, specifically for the next financial period.

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

14. CREDITORS: amounts falling due after more than one year				2016	2015
				£	£
Other creditors				-	10,788
15. STATEMENT OF FUNDS	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
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

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 2016

15. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS	Brought forward £	Income £	Expenditure £	Transfers £	Carried Forward £
General funds	1,517,902	1,180,818	(1,297,894)	-	1,400,826
Restricted funds	104,829	945,600	(769,879)	-	280,450
	<u>1,622,731</u>	<u>2,126,418</u>	<u>(2,067,773)</u>	<u>-</u>	<u>1,681,376</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2016 £	Unrestricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Tangible fixed assets	-	5,962	5,962	9,946
Current assets	280,550	1,584,367	1,864,917	1,763,847
Creditors due within one year	-	(189,503)	(189,503)	(140,274)
Creditors due in more than one year	-	-	-	(10,788)
	<u>280,550</u>	<u>1,400,826</u>	<u>1,681,376</u>	<u>1,622,731</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 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 £33,674 (2015: £34,914). Contributions totalling £Nil (2015: £5,126) were payable to the fund at the balance sheet date and are included in creditors.

18. OPERATING LEASE COMMITMENTS

At 31 December 2016, the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings 2016 £	2015 £
Expiry date:		
Amounts due < 1 year	75,081	94,930
Between 2 and 5 years	375,405	350,378
Over 5 years	<u>150,162</u>	<u>250,270</u>

The charge to the Statement of Financial Activities in 2016 is £78,222 (2015: £75,369).

REPRIEVE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

19. RELATED PARTY TRANSACTIONS

In 2016, the Charity received £0 (2015: £28,400) from the Robert Gavron Charitable Trust and £0 (2015: £3,400) from the Hollick Family Charitable Trust. Dr Kate Gavron is a trustee of the Robert Gavron Charitable Trust and was a trustee of the Charity until April 2016. Lady Sue Woodford-Hollick is a trustee of the Hollick Charitable Trust and of the Charity. In 2016, the Charity also received a total of £31,750 in donations from trustees in their personal capacity (£8,425 in 2015).

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 2015, Reprieve UK provided a sub grant to Reprieve US of £80,621, using Tides, a US grant making public charity, as a fiscal sponsor. In 2016, Reprieve UK did not donate anything to Reprieve US via Tides.

Reprieve UK has established a fund with Tides nominating Reprieve US as the sole beneficiary. Funding through Tides will enable Reprieve US to comply with the requirements for public support funding for section 501(c)(3) registered entities.

In addition, in 2015, Reprieve UK provided Reprieve US with £33,982 from its own unrestricted funds towards the cost of charitable activities carried out by Reprieve US in partnership with Reprieve UK and in furtherance of Reprieve UK's charitable objectives for the year. Reprieve US also provided a grant of £50,166 to Reprieve UK for charitable activities. In 2016, Reprieve UK received a grant of £9,810 from Reprieve US which was fully spent in that year. In 2016, Reprieve UK also provided Reprieve US with £5,560 from its own unrestricted funds.

21. FINANCIAL INSTRUMENTS – ASSETS & LIABILITIES

	2016 £	2015 £
Financial assets measured at amortised cost (a)	1,796,887	1,523,342
Financial liabilities measured at amortised cost (b)	(162,757)	(121,794)
Net financial assets measured at amortised cost	1,634,130	1,401,548

(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 2016****22. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)**

	Restricted funds £	Unrestricted Funds £	Total 2015 £
INCOME			
Donations and legacies	76,405	978,498	1,054,903
Charitable activities:			
Death penalty (DP)	157,030	199,582	356,612
Promotion of human rights in counter- terrorism (HRACT)	610,381	199,583	809,964
Other trading activities	-	11,571	11,571
Investments	-	9,504	9,504
Total income	<u>843,816</u>	<u>1,398,738</u>	<u>2,242,554</u>
EXPENDITURE			
Raising Funds	22,227	339,778	362,005
Charitable activities:			
Death Penalty (DP)	407,425	446,522	853,947
Promotion of human rights in counter-terrorism (HRACT)	638,539	335,443	973,982
Total expenditure	<u>1,068,191</u>	<u>1,121,743</u>	<u>2,189,934</u>
Net income	(224,375)	276,995	52,620
Transfer Between Funds	74,401	(74,401)	-
Net movement in funds	<u>(149,974)</u>	<u>202,594</u>	<u>52,620</u>
Reconciliation of funds			
Total funds at 1 January 2015	254,803	1,315,308	1,570,111
TOTAL FUNDS AT 31 DECEMBER 2015	<u>104,829</u>	<u>1,517,902</u>	<u>1,622,731</u>