

Registered number: 05546367
Charity number: 1115035

**THE DEATH PENALTY PROJECT
CHARITABLE TRUST**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022



**LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB**

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

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THE DEATH PENALTY PROJECT CHARITABLE TRUST
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	A Burton E Fitzgerald QC S Goldberg J Guthrie QC (resigned 26 December 2022)
Company registered number	05546367
Charity registered number	1115035
Registered office	87-91 Newman Street London W1T 3EY
Company secretary	BWB Secretarial Limited
Independent auditor	Lubbock Fine LLP Chartered Accountants & Statutory Auditors Paternoster House 65 St Paul's Churchyard London EC4M 8AB
Bankers	Royal Bank of Scotland 48 Haymarket London SW1Y 4SE
Patrons	The Lord Fellows of West Stafford Field Marshal The Lord Guthrie of Craigiebank GCB LVO OBE DL Bryan Stevenson Phil Hunt Baroness Helena Kennedy QC Sir Keir Starmer QC MP

THE DEATH PENALTY PROJECT CHARITABLE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees (who are also directors of the Charitable Company for the purposes of the Companies Act) present their annual report together with the audited financial statements of The Death Penalty Charitable Trust (DPP) (the "Charitable Company") for the year to 31 December 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under Company law. The Trustees confirm that the Annual Report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the Charitable Company qualifies as small under section 383 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

STRUCTURE AND GOVERNANCE

Governing document

The Charitable Company is a charitable company limited by guarantee and is governed by its Articles of Association. It is a registered charity (number 1115035).

Public Benefit

In setting the objectives and planning the activities of The Death Penalty Project Charitable Trust, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Appointment of Trustees

The Charitable Company's Articles of Association provide that no person may be appointed unless he/she has attained the age of 18, or if he/she has been disqualified from acting under the provisions of the Articles. The Trustees are appointed by the members. The Trustees may appoint a person who is willing to act to be a Trustee, either to fill a vacancy or as an additional Trustee, and such Trustees are to serve until he/she resigns or is removed from office.

Trustee induction and training

New Trustees are briefed on their legal obligation under Charity and Company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the Charitable Company.

Day to day management

The Trustees delegate day to day management of the Charitable Trust to Saul Lehrfreud and Parvais Jabbar.

POLICIES AND OBJECTIVES

The objectives of the Charitable Company are:

- to promote and protect human rights in the Caribbean, anglophone African countries and elsewhere, particularly the rights of individuals accused of crimes that are punishable by death and of those who have been sentenced to death;
- to promote the sound administration of the law; and
- to advance education, research and training in domestic and international law (including international human rights law), and in particular the operation of the death penalty.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Charitable Company seeks to achieve its objectives through a variety of activities:

- the payment of donations to organisations who seek to meet similar objectives;
- the provision of free legal representation to those who would not otherwise have access to legal advice and representation. The recipients are under sentence of death, have no or inadequate means and there is no legal aid;
- the training of lawyers (both in the UK and elsewhere) in domestic and international human rights law in relation to the death penalty. This activity increases the level of local involvement and ownership and enhances the quality of legal representation for those facing the death penalty;
- the development and commission of criminological research studies into the causes of homicide and related topics concerned with the administration of justice.

In setting the objectives and planning the activity of the Charitable Company, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit

ACHIEVEMENTS AND PERFORMANCE

1. Payments and donations

In 2022, the Charitable Company has supported The Death Penalty Project Limited (hereinafter referred to as the Project) to enable it to undertake the following activities which are in fulfillment of the Charity's objectives.

2. Provision of direct legal assistance and support to prisoners under sentence of death and other vulnerable prisoners

In 2022 we provided legal support and representation to over 100 individuals. Of these individuals 50 individuals are currently on death row, at risk of a capital sentence, or were previously sentenced to death.

The majority of the legal work which we undertake originates from the Caribbean. In 2022, 78% of our cases originate from English-speaking Caribbean jurisdiction. This is unsurprising with most of our work being before the Judicial Committee of the Privy Council.

Capital Cases and Strategic Challenges to the Death Penalty

The DPP led a ground-breaking constitutional challenge to the death penalty per se in Guyana, the only retentionist country in South America where 14 prisoners are currently on death row. In the case of *Gordon, Greenidge & Harte v The State Guyana*, the Court of Appeal of Guyana delivered judgment in December 2022, and this case led to three men being removed from death row. Whilst the Court of Appeal declined to find the death penalty unconstitutional, the case led to assurances from the State that the death penalty would not be sought against the three men in a resentencing exercise.

Following the disappointing decision in *Chandler v The State* [2022] UKPC 19, refusing to declare the mandatory death penalty unconstitutional, we assisted individuals on death row in Trinidad & Tobago to seek individualised resentencing exercises where a death sentence has been unlawful to carry out by reason of delay. Those who have been on death row for longer than five years require legal support to obtain a determinate sentence and the prospect of release. We obtained an order for the resentencing of nine death row prisoners.

Outside the jurisdiction of the Privy Council, we assisted 8 British nationals facing the death penalty in the Caribbean, Sub-Saharan Africa, and South Asia. We provided legal advice and support working with lawyers across the globe.

We further provided assistance to 8 Ghanaian nationals on death row, seeking permission to appeal their convictions. As of 27 July 2023, through the work of DPP and our partners, Ghana has now abolished the death penalty altogether. We will work to ensure that our clients and the remaining prisoners on death row have their sentences commuted.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Miscarriages of Justice and Parole

Where prisoners are not under a sentence of death, we nevertheless work to uncover miscarriages of justice, using our experience of litigation before the Privy Council. Of our non-capital cases, approximately 75% seek to overturn an unjust or unfair conviction. In 2022 we exposed significant miscarriages of justice in 2 notable cases. In the case of Lescene Edwards we successfully overturned the conviction of a man who had been wrongly accused of the murder of his partner. The Privy Council expressed concerns as to the failings of the prosecuting authorities and suggested that the client may wish to pursue a claim for compensation.

In the case of Devon Hewey, we successfully overturned a conviction on the basis of a problematic approach to Gunshot Residue (GSR) evidence. The issue concerned the proper directions to be given to a jury when GSR was admitted into evidence. In this case, the Board described the trial judge's approach as "...muddled...tendentious and unbalanced" which may have implications for other similar directions to juries.

Also of note is the case of Berthill Fox. The DPP began assisting Berthill Fox in 1999 and successfully appealed his death sentence, resulting in a 2002 judgment which ruled that the mandatory death sentence was unconstitutional in St Kitts and Nevis. In September 2002 he was resentedenced in the High Court and given two life sentences. We continued to work with Berthill and made submissions to the Mercy Board in 2022. This resulted in his immediate release from Prison and a full pardon. Berthill returned to the UK and his family after over two decades.

3. Capacity building

The Project continued to implement capacity building activities to enhance the knowledge and expertise of legal professionals on issues relating to the death penalty through targeted training activities and the provision of resource material.

Legal training in Kenya

With local partner the Katiba Institute, we delivered capacity-building programmes supporting criminal justice professionals working on capital cases. We delivered training across the seven regional provinces in Kenya, attended by more than 60 defence lawyers. These training events focused on sentencing principles in capital cases and the relevance of mental disorder in the sentencing process. The sessions were designed to support defence lawyers in navigating the new system of discretionary sentencing, introduced after the landmark 2017 Supreme Court ruling that declared the use of the mandatory death penalty in the country to be unconstitutional.

Capacity building in Sierra Leone

A joint campaign, in collaboration with local civil society organisations (CSOs), the Bar Association, leading academics, and the diplomatic community, resulted in Sierra Leone making the historic decision to abolish the death penalty in 2021. Since this milestone, we have continued to work with partners to encourage the judiciary to develop sentencing guidelines. We led workshops for members of the judiciary, the legal profession, CSOs and other stakeholders in Freetown, focusing on the need to establish a new sentencing framework for serious criminal offences and individualised resentencing hearings for 90 individuals who were on death row at the time of abolition.

4. Research and Publications

In 2022, the Project conducted several empirical studies challenging misconceptions about the use of capital punishment, to inform government policy and to build a better framework for reform of the death penalty.

Dealing with Punishment: Risks and Rewards in Indonesia's Illicit Drug Trade

We conducted a first-stage study on the use of the death penalty to deter drug-related crime, in partnership with the Death Penalty Research Unit at the University of Oxford, and local partners the Community Legal Aid Institute, LBH Masyarakat, and Atma Jaya. This study is part of our larger body of research which aims to thoroughly test the assumption that harsh punishments deter drug offenders in the region.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Legislators' Opinions on the Death Penalty in Taiwan

In collaboration with our partner the Taiwan Alliance to End the Death Penalty, we launched a report exploring Taiwanese legislators' attitudes towards capital punishment. The study reveals that the majority of Taiwan's legislators would like to see the death penalty abolished.

Living Under Sentence of Death in Bangladesh

Working with the Department of Law at the University of Dhaka, and the Bangladesh Legal Aid and Services Trust, a study was conducted to investigate the socio-economic characteristics and experiences of death row prisoners in Bangladesh. Consistent with similar studies carried out around the world, the findings evidence that the death penalty is disproportionately used against the most vulnerable and marginalised sections of society.

The Death Penalty in Kenya: A Punishment that has Died Out in Practice

We conducted opinion research investigating attitudes towards the death penalty among the public (Part One: A Public Ready to Accept Abolition) and opinion formers (Part Two: Overwhelming Support for Abolition Among Opinion Leaders). The findings from the research show that neither group strongly supports the retention of capital punishment and would be open to abolition if the government were to implement it as policy.

Living with a Death Sentence in Kenya: Prisoners' Experiences of Crime, Punishment and Death Row

In 2022, we also conducted a ground-breaking socio-economic study which was then launched in early 2023. The study sheds light on the backgrounds of death row prisoners, their pathways to – and motivations for – offending, as well as their experiences of the criminal justice system and incarceration. The report findings reveal that death row prisoners in Kenya are some of the most disadvantaged members of society and that more than half have been sentenced to death for crimes of 'robbery with violence', often non-fatal offences.

All publications can be viewed and are available to download on the Project's website.

5. Dialogue and Consultation

The Project continued to engage in dialogue and exchange with key stakeholders including government ministries, parliamentarians, members of the judiciary, NGOs, and the media – as well as international bodies – to raise key human rights concerns regarding the application of the death penalty.

Delegations in Ghana

Supported by the British and Australian High Commissions in Accra, we led two delegations to Ghana, to engage with parliamentarians and other key stakeholders to provide technical advice and support legislative reforms to end the death penalty. We also submitted a memorandum to the president and all parliamentarians, endorsed by the Commonwealth Lawyers Association, to raise awareness of issues surrounding capital punishment and to address human rights violations in the use of the death penalty.

World Congress Against the Death Penalty

Our team attended the 8th World Congress Against the Death Penalty in Berlin, organised by Ensemble Contre la Peine de Mort (ECPM). The Congress provided an opportunity to reconnect with individuals and our partners, and to engage with the rest of the global abolitionist community.

World Day Against the Death Penalty 2022

The theme for World Day Against the Death Penalty in 2022 was *torture and the death penalty*, and on this day, we highlighted some of the harrowing testimonies from death row clients we have represented over the years. We were also among the signatory organisations supporting the World Coalition Against the Death Penalty's 20th Day statement on the death penalty and human rights of women and LGBTQIA+ individuals.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6. Key challenges in 2022

The main challenges encountered in 2022 were as a result of elections in some of the countries where the Project is active. Changes in appointed government officials impacted the implementation of planned capacity-building programmes and engagement activities, some of which have been postponed or conducted online instead. The Project and its partners also had difficulties in obtaining access to members of parliament and prisons to conduct fieldwork for ongoing research activities, which affected their timeline for completion.

In respect of legal work, the majority of our work takes place before the Judicial Committee of the Privy Council in London. As a second court of appeal that rarely hears appeals in the jurisdictions from where appeals arise the Privy Council can on occasions adopt a non-interventionist approach to wider or systemic legal issues. This has made some wider or *per se* challenges to the death penalty difficult, given the caution of the judges.

7. Plans for the future – activities in 2023

The Charitable Company intends to continue its support for the Project in 2023.

During this period, the Project will continue to provide legal assistance and support to individuals facing the death penalty or other cruel and inhuman punishments and to those who have suffered miscarriages of justice, pursuing strategic interventions to restrict the use of the death penalty where such opportunity has been identified. It will continue to deliver its capacity-building programmes and awareness raising campaigns on the death penalty and to support governments and the judiciary in effecting sustainable change.

Key activities will include:

- Litigation – The Project will continue to challenge the constitutionality of the death penalty *per se* in a number of jurisdictions. We are exploring challenges in Taiwan, Kenya and Zimbabwe. We will continue to support clear, consistent and fair sentencing practices where the death penalty has been abolished, in jurisdictions like Sierra Leone and Ghana. Moreover, we will continue to utilise our long-standing expertise of constitutional challenges in the Caribbean to uncover miscarriages of justice, improve standards in the trial process and improve systems for those serving long-term prison sentences to be released.
- Capacity building and training - Utilising its targeted resource material, the Project will deliver targeted programmes for members of the judiciary as well as criminal justice and mental health professionals in Taiwan.
- Research and advocacy - Original research will be undertaken and published, exploring thematic issues including attitudes towards the death penalty in Kenya and the perceived deterrent effect of the death penalty for drug offences in Indonesia.

FINANCIAL REVIEW

The Trustees are pleased to report voluntary income received during the year, of £172,498 (2021 - £208,506). This has resulted from successful funding applications to the existing donors and we are extremely grateful for the continued support. The Trustees also acknowledge the support provided to the Project in 2022 by many barristers, medical experts and academics. Charitable expenditure of £204,621 (2021 - £182,247) represents transfers to the Project (as referred to above) for the implementation of activities in fulfillment of the Charitable Company's objectives. In the forthcoming year, the Trustees will continue to seek funding from existing and new donors to maintain and enhance the work of the Charitable Company.

RESERVES

The Charitable Company donated the income received during the year for charitable purposes. The Trustees consider that a minimum unrestricted reserves balance of £5,000 is sufficient to meet ongoing non-variable costs. This reserve policy has been met in the current year. However, at the end of 2021, unrestricted reserves stood at £3,732, which is slightly less than the reserves policy.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

RISK MANAGEMENT

The Trustees are responsible for the management of the risks faced by the Charitable Company. All significant activities undertaken are subject to risk review as part of the initial project assessment and implementation. The Trustees review the major risks that the Association faces on a regular basis and controls are established accordingly.

Through the controls established for the running of the Charitable Company, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of The Death Penalty Project Charitable Trust 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;
- 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.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the Charitable Company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Charitable Company's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



A Burton

Date: 27 September 2023

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT
CHARITABLE TRUST**

FOR THE YEAR ENDED 31 DECEMBER 2022

OPINION

We have audited the financial statements of The Death Penalty Project Charitable Trust (the 'Charitable Company') for the year ended 31 December 2022 which comprise the Statement of financial activities, the Balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2022 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; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 2 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT
CHARITABLE TRUST (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

OTHER INFORMATION

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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' report.

We have nothing to report in respect of the following matters were 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 statement are not in agreement with the accounting records and returns; or
- certain disclosures of the Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

RESPONSIBILITIES OF TRUSTEES

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

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

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT
CHARITABLE TRUST (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance of laws and regulations.
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes audit partners and staff who have extensive experience of working with entities in similar sectors and this experience was relevant to the discussion about where fraud risks might arise.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Charities Act and FRS 102.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included health and safety regulations, and environmental regulations.

As a result of these procedures, we considered the particular areas that were susceptible to misstatement due to irregularities, including fraud were in respect of revenue recognition and management override. Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DEATH PENALTY PROJECT
CHARITABLE TRUST (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

- Reading minutes of meetings of those charged with governance;
- Reviewing revenue recognition by reference to grant agreements and other supporting documentation on a sample basis;
- In addressing the risk of fraud through management override of controls; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the charity's operations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

USE OF OUR REPORT

This report is made solely to the Charitable Company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charitable Company's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Company's and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Lubbock Fine LLP

David Chandra (Senior Statutory Auditor)
for and on behalf of
Lubbock Fine LLP
Chartered Accountants & Statutory Auditors
Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB

Date: 28 September 2023

Lubbock Fine LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and grants	3	121,098	51,400	172,498	208,506
Earned income	4	-	-	-	768
Total income		<u>121,098</u>	<u>51,400</u>	<u>172,498</u>	<u>209,274</u>
Expenditure on:					
Charitable activities	5	113,221	91,400	204,621	182,247
Total expenditure		<u>113,221</u>	<u>91,400</u>	<u>204,621</u>	<u>182,247</u>
Net movement in funds		<u>7,877</u>	<u>(40,000)</u>	<u>(32,123)</u>	<u>27,027</u>
Reconciliation of funds:					
Total funds brought forward		3,732	40,000	43,732	16,705
Net movement in funds		7,877	(40,000)	(32,123)	27,027
Total funds carried forward		<u>11,609</u>	<u>-</u>	<u>11,609</u>	<u>43,732</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 24 form part of these financial statements.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

REGISTERED NUMBER: 05546367

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Current assets			
Debtors: amounts falling due within one year	10	64,500	13,500
Cash at bank and in hand		22,709	44,532
Creditors: amounts falling due within one year	11	(75,600)	(14,300)
Net current assets		11,609	43,732
Total assets less current liabilities		11,609	43,732
Charity funds			
Restricted funds	12	-	40,000
Unrestricted funds	12	11,609	3,732
Total funds		11,609	43,732

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime and FRS 102 1A.

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


A Burton
Trustee

Date: 27 September 2023

The notes on pages 14 to 24 form part of these financial statements.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

The Death Penalty Project Charitable Trust is a private Charitable Company limited by guarantee, incorporated in England and Wales. The members of the Charitable Company are the Trustees named on page 1. In the event of the Charitable Company being wound up, the liability in respect of the guarantee is limited to less than £1 per member of the Charitable Company.

The registered office address and principal place of business is 87-91 Newman Street, London, W1T 3EY.

The financial statements are presented in Sterling and rounded to the nearest £.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Death Penalty Project Charitable Trust 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.

The audit has been undertaken in accordance with the requirements of the FRC's Ethical Standard, including the provisions, available for small entities. The Charitable Company uses the auditor, Lubbock Fine LLP, to assist with the preparation of the financial statements.

The Trustees consider that there are no material uncertainties about the Charitable Company's ability to continue as a going concern.

The principal accounting policies, which have been applied consistently, are set out below.

2.2 Going concern

The Charitable Company meets its running costs from grants and donations received, and through the ongoing financial support from Simons Muirhead & Burton, a related company. The nature of the Charitable Company's operations is such that there can be unpredictable variations in the timing and amount of cash inflows. The Trustees have prepared projected cash flow information for the year ended 31 December 2023 and 31 December 2024 based on confirmed donations/ grant values.

On the basis of cash flow information, the Trustees consider that the Charitable Company will continue in operational existence for the foreseeable future and the financial statements have been prepared on the basis that the Charitable Company is a going concern. This assumes that the Charitable Company will continue in operational existence with the continued support of its related companies for the foreseeable future and for at least 12 months after the signing of the financial statements.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES (CONTINUED)

2.2 Going concern (continued)

If the Charitable Company is unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the balance sheet values of the assets to their recoverable amounts, provide for further liabilities that may arise and reclassify fixed assets as current assets.

2.3 Donations

All monetary donations are included in full in the Statement of Financial Activities (SoFA) when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met. If there are donor restrictions and the funds have been received then these are recognised as restricted funds.

2.4 Grants receivable

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period or project, in which case they are deferred within restricted funds.

2.5 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 Charitable Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable 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.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charitable Company and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the Charitable Company's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES (CONTINUED)

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the bank.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.11 Financial instruments

The Charitable Company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Cashflow exemption

The Charitable Company has taken advantage of the exemption from preparing a cash flow statement under Update Bulletin 1, on the basis that the Charitable Company does not qualify as a larger Charity for financial reporting purposes.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

3. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations			
Grant - The Kalisher Trust	-	6,000	6,000
Grant - Joffee Charitable Trust	-	5,000	5,000
Grant - Potter Foundation	45,000	-	45,000
Donation - Zitrin Foundation	7,254	-	7,254
Donation - The Roddick Foundation	-	35,000	35,000
Donation - SMB Communication	-	5,400	5,400
Donations - General funds	68,844	-	68,844
	<u>121,098</u>	<u>51,400</u>	<u>172,498</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations			
Grant - Allen & Overy Foundation	12,500	37,500	50,000
Grant - The Kalisher Trust	-	6,000	6,000
Grant - Joffee Charitable Trust	-	25,000	25,000
Grant - Taiwan Foundation for Democracy	-	2,847	2,847
Grant - Potter Foundation	23,000	12,000	35,000
Donation - The Roddick Foundation	-	30,000	30,000
Donation - SMB Communication	-	5,400	5,400
Donations - General funds	54,259	-	54,259
	<u>89,759</u>	<u>118,747</u>	<u>208,506</u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4. OTHER INCOMING RESOURCES

		Total funds 2022 £
Consultancy services		-
	Unrestricted funds 2021 £	Total funds 2021 £
Consultancy services	768	768

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Grants made	113,221	91,400	204,621
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Grants made	103,500	78,747	182,247

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities 2022 £	Support costs 2022 £	Total funds 2022 £
Donations payable	196,400	8,221	204,621

	Activities 2021 £	Support costs 2021 £	Total funds 2021 £
Donations payable	175,116	7,131	182,247

ANALYSIS OF SUPPORT COSTS

	Total funds 2022 £	Total funds 2021 £
Audit fees	7,920	7,020
Bank charges	85	111
Just Giving Fees	216	-
	8,221	7,131

7. AUDITOR'S REMUNERATION

The auditor's remuneration amounts to an auditor fee of £7,920 (2021 - £7,020).

8. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

9. TAXATION

The Charitable Company is a registered charity and is therefore not liable to UK corporation tax.

The Charitable Company was not VAT registered during the year and therefore all expenses are inclusive of VAT charged.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. DEBTORS

	2022	2021
	£	£
Due within one year		
Prepayments and accrued income	64,500	13,500
	<u>64,500</u>	<u>13,500</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	5,700	5,400
Accrual for grants payable	69,900	8,900
	<u>75,600</u>	<u>14,300</u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General funds	3,732	68,844	(60,967)	11,609
The Zitrin Foundation	-	7,254	(7,254)	-
Potter Foundation	-	45,000	(45,000)	-
	<u>3,732</u>	<u>121,098</u>	<u>(113,221)</u>	<u>11,609</u>
Restricted funds				
SMB - Communications	-	2,400	(2,400)	-
SMB - Marketing	-	3,000	(3,000)	-
The Kalisher Trust	-	6,000	(6,000)	-
Joffe Charitable Trust	10,000	5,000	(15,000)	-
The Roddick Foundation	30,000	35,000	(65,000)	-
	<u>40,000</u>	<u>51,400</u>	<u>(91,400)</u>	<u>-</u>
Total of funds	<u>43,732</u>	<u>172,498</u>	<u>(204,621)</u>	<u>11,609</u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

12. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General funds	6,002	55,027	(57,297)	3,732
The Zitrin Foundation	10,703	-	(10,703)	-
Allen & Overy Foundation	-	12,500	(12,500)	-
Potter Foundation	-	23,000	(23,000)	-
	<u>16,705</u>	<u>90,527</u>	<u>(103,500)</u>	<u>3,732</u>
Restricted funds				
SMB - Communications	-	2,400	(2,400)	-
SMB - Marketing	-	3,000	(3,000)	-
Allen & Overy Foundation	-	37,500	(37,500)	-
The Kalisher Trust	-	6,000	(6,000)	-
Joffe Charitable Trust	-	25,000	(15,000)	10,000
Taiwan Foundation for Democracy	-	2,847	(2,847)	-
The Roddick Foundation	-	30,000	-	30,000
Potter Foundation	-	12,000	(12,000)	-
	<u>-</u>	<u>118,747</u>	<u>(78,747)</u>	<u>40,000</u>
Total of funds	<u>16,705</u>	<u>209,274</u>	<u>(182,247)</u>	<u>43,732</u>

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

12. STATEMENT OF FUNDS (CONTINUED)

RESTRICTED FUNDS:

SMB - Communications

Funds provided for telephone costs for the charity.

SMB - Marketing

Funds provided for marketing events to promote the work of the charity.

The Kalisher Trust

Funds provided for the Kalisher-Doughty Street Chambers- Death Penalty Project internship for 2021-2022.

Joffe Charitable Trust

Funds provided to support DPP communications in 2022.

The Roddick Foundation

Funds provided to support providing free representation to individuals on death row and towards the abolition of the death penalty in Ghana.

Allen & Overy Foundation

Funds provided for a project to provide free legal assistance and support to prisoners facing the death penalty in Anglophone Africa, and to support criminal defence/ human rights lawyers representing those facing capital charges or sentenced to death.

Taiwan Foundation for Democracy

Funds provided for costs towards design and printing, translation, venue rental and refreshments for investigating attitudes towards the death penalty.

Potter Foundation

Funding to support internship programmes in 2021.

THE DEATH PENALTY PROJECT CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	87,209	87,209
Creditors due within one year	(75,600)	(75,600)
Total	11,609	11,609

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	18,032	40,000	58,032
Creditors due within one year	(14,300)	-	(14,300)
Total	3,732	40,000	43,732

14. RELATED PARTY TRANSACTIONS

a) During the year the Charitable Company made donations of £196,400 (2021 - £174,900) to The Death Penalty Project Limited, a company in which A Burton and S Goldberg, Trustees of the Charitable Company are directors.

b) Included within incoming resources is a donation of £5,400 (2021 - £5,400) from Simons Muirhead & Burton, a partnership in which A Burton and S Goldberg, Trustees of the Charitable Company, are partners.

15. COMPANY LIMITED BY GUARANTEE

The Death Penalty Project Charitable Trust is a Charitable Company limited by guarantee and accordingly does not have any share capital.

Every member of the Charitable Company undertakes to contribute such amount as required not exceeding £1 to the assets of the Charitable Company in the event of its being wound up while he/she is a member or within one year after he/she ceases to be a member.